





**D.P. VIPRA COLLEGE  
BILASPUR**  
ACCREDITED "A" GRADE BY NAAC

### 4.4.1

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

**D.P. Vipra College**

Old High Court Road, Bilaspur  
Chhattisgarh, India 495001





OFFICE OF THE PRINCIPAL

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

Accredited "A" by NAAC, ISO-9001:2015 Certified

Phone No.- 07752-424497, Web. – [www.dpvipracollege.in](http://www.dpvipracollege.in), Email- [dpvipracollege@gmail.com](mailto:dpvipracollege@gmail.com)


## Summary-Sheet

Criteria	4.Infrastructure and Learning Resources					
Key Indicator	4.4: Maintenance of Campus Infrastructure					
Metric	4.4.1: Average percentage of expenditure incurred on maintenance of infrastructure (physical and academic support facilities) excluding salary component during the last five years(INR in Lakhs)					
Average percentage of expenditure incurred on maintenance of infrastructure (physical and academic support facilities)	Year	2016-17	2017-18	2018-19	2019-20	2020-21
	expenditure	49.23	41.01	40.88	67.38	33.50


### Note:

Since all supporting documents for this metric exceeds the upload limit of 5Mb, hence we have hosted the scanned documents as per SOP on institutional website on the following links,

Description	Relevant link
1) Abstract of budget highlighting fund allocation towards maintenance of physical facilities and academic support facilities during last five years duly signed by Finance Officer/Accountant, C.A and Principal is attached. (Appendix-I)	<a href="https://dpvipracollege.in/wp-content/uploads/2022/05/4.4.1.pdf">https://dpvipracollege.in/wp-content/uploads/2022/05/4.4.1.pdf</a>
2) Audit Report by chartered accountant is attached for last 5 Years. (Appendix-II)	

  
IQAC Co-ordinator  
D.P. Vipra College  
BILASPUR (C.G.)

IQAC Coordinator

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

Principal

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


NAAC ACCREDITED "A" GRADE

PHONE : 07752-424497, E-mail - dpvipracollege@gmail.com

4.4.1 (2) Average percentage of expenditure incurred on maintenance of infrastructure(physical and academic support facilities) excluding salary component during last five years (INR in Lakhs) (10)

## 4.4.1 (DVV SHEET)

Year	Expenditure on maintenance of academic facilities (excluding salary for human resources)	Expenditure on maintenance of physical facilities (excluding salary for human resources)	Total expenditure excluding Salary
2016-17	19.67	29.56	102
2017-18	14.08	26.93	141
2018-19	28.9	11.98	129
2019-20	44.95	22.43	168
2020-21	10.27	23.23	163

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



**D.P. VIPRA COLLEGE  
BILASPUR**  
ACCREDITED "A" GRADE BY NAAC

# Appendix I

**D.P. Vipra College**

Old High Court Road, Bilaspur

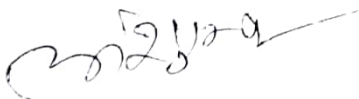
Chattisgarh, India 495001

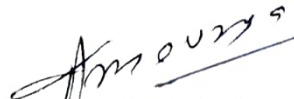
**D.P. VIPRA COLLEGE**  
**OLD HIGH COURT ROAD, BILASPUR, CHHATTISGARH**

**Abstract of budget for purchase of books & Journals, infrastructure augmentation ,repairs & maintenance and green initiative for Year 2016-17**

SL.No.	Account Head	Budget	As per Audit Report
1	<b>Purchase Books &amp; Journals</b>		
a	Books & Journals	₹ 5,50,000.00	₹ 6,23,570.00
	<b>Total-</b>	<b>₹ 5,50,000.00</b>	<b>₹ 6,23,570.00</b>
2	<b>Infrastructure Augmentation</b>		
a	Equipments	₹ 7,00,000.00	₹ 5,98,767.00
c	Building	₹ 2,00,000.00	₹ 4,41,320.00
c	Furniture & Fixtures	₹ 3,00,000.00	₹ 1,96,503.00
d	Sports Materials	₹ 0.00	₹ 5,71,503.00
	<b>Total-</b>	<b>₹ 12,00,000.00</b>	<b>₹ 18,08,093.00</b>
3	<b>Repairs and Maintenance / Physical Facility</b>		
a	Electricity Expenses		₹ 10,53,805.00
b	Repairs and Maintenance -Electrical		₹ 1,79,755.00
c	Repairs and Maintenance -Furniture	₹ 44,50,000.00	₹ 29,740.00
d	Repairs and Maintenance -Building		₹ 15,80,069.00
e	Repairs and Maintenance -Plumbing Work etc.		₹ 1,12,800.00
	<b>Total-</b>	<b>₹ 44,50,000.00</b>	<b>₹ 29,56,169.00</b>
4	Salary & Remuneration Expenses	₹ 5,00,96,492.00	₹ 4,04,33,794.00
5	Academic Facility Expenses	₹ 23,65,000.00	₹ 19,66,670.00
6	Expenses other than Salary	₹ 23,21,000.00	₹ 28,80,893.77
	<b>Total Expenses ( 1 to 6)</b>	<b>₹ 6,09,82,492.00</b>	<b>₹ 5,06,69,189.77</b>

For M/S LAXMI TRIPTI & ASSOCIATES  
Chartered Accountants

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

  
(ANIL KUMAR)  
Partner  
M.NO.402698  
Reg.No.009189C



Place: Near Central Bank ,Juna Bilaspur  
Bilaspur (C.G.) -495001  
Date: 28-10-2021  
UDIN:21402698AAAACS5475



**D.P. VIPRA COLLEGE**  
**OLD HIGH COURT ROAD, BILASPUR, CHHATTISGARH**

Abstract of budget for purchase of books & journal, infrastructure augmentation, repairs & maintenance and green initiative for Year 2017-18

SL.NO.	Account Head	Budget	As per Audit Report
1	Purchase Books & Journals		
a	Books & Journals	₹ 8,00,000.00	₹ 3,68,614.00
	Total	₹ 8,00,000.00	₹ 3,68,614.00
2	Infrastructure Augmentation		
a	Equipments	₹ 31,40,000.00	₹ 33,91,732.00
b	Building	₹ 5,65,000.00	₹ 1,81,033.00
c	Furniture & Fixtures	₹ 2,00,000.00	₹ 1,84,738.00
d	Sports Materials	₹ 0.00	₹ 1,67,806.00
	Total	₹ 39,05,000.00	₹ 39,25,309.00
3	Repairs and Maintenance/Physical Facility		
a	Electricity Expenses	₹ 0.00	₹ 7,12,760.00
b	Repairs and Maintenance-Electricals	₹ 0.00	₹ 85,179.00
c	Repairs and Maintenance-Furniture	₹ 31,00,000.00	₹ 44,105.00
d	Repairs and Maintenance-Building	₹ 0.00	₹ 16,80,294.00
e	Repairs and Maintenance-Plumbing Work etc.	₹ 0.00	₹ 1,70,951.00
	Total	₹ 31,00,000.00	₹ 26,93,289.00
4	Salary & Remuneration Expenses	₹ 4,24,11,000.00	₹ 4,42,61,528.00
5	Academic Facility Expenses	₹ 25,35,000.00	₹ 14,07,999.00
6	Expenses other than salary	₹ 30,10,000.00	₹ 57,17,019.36
	Total Expenses (1 to 6)	₹ 5,57,61,000.00	₹ 5,83,73,758.36

  
Principal

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

For, Sameer Singh & Associates  
Chartered Accountants  
FRN. 008664C

  
CA Sameer Kumar Singh

(Partner)

M No. 077928

Place : Arpa Complex, old Bus stand  
Bilaspur (C.G.)- 495001

Date: 28/10/2021

UDIN: 21077928AAAAGK7933

**D.P. VIPRA COLLEGE**  
OLD HIGH COURT ROAD, BILASPUR, CHHATTISGARH

Abstract of budget for purchase of books & Journals, infrastructure augmentation ,repairs & maintenance and green initiative  
for Year 2018-19

SL.No.	Account Head	Budget	As per Audit Report
1	<b>Purchase Books &amp; Journals</b>		
a	Books & Journals	₹ 10,00,000.00	₹ 1,59,804.00
	<b>Total-</b>	<b>₹ 10,00,000.00</b>	<b>₹ 1,59,804.00</b>
2	<b>Infrastructure Augmentation</b>		
a	Equipments	₹ 13,00,000.00	₹ 13,22,513.00
c	Building	₹ 0.00	₹ 0.00
c	Furniture & Fixtures	₹ 1,10,000.00	₹ 97,750.00
d	Sports Materials	₹ 0.00	₹ 14,71,848.00
	<b>Total-</b>	<b>₹ 14,10,000.00</b>	<b>₹ 28,92,111.00</b>
3	<b>Repairs and Maintenance / Physical Facility</b>		
a	Electricity Expenses		₹ 7,24,930.00
b	Repairs and Maintenance -Electrical		₹ 1,80,517.00
c	Repairs and Maintenance -Furniture	₹ 22,30,000.00	₹ 6,480.00
d	Repairs and Maintenance -Building		₹ 2,04,469.00
e	Repairs and Maintenance -Plumbing Work etc.		₹ 82,124.00
	<b>Total-</b>	<b>₹ 22,30,000.00</b>	<b>₹ 11,98,520.00</b>
4	Salary & Remuneration Expenses	₹ 4,32,68,000.00	₹ 4,41,62,120.00
5	Academic Facility Expenses	₹ 18,10,000.00	₹ 28,83,732.00
6	Expenses other than Salary	₹ 51,27,000.00	₹ 57,77,228.80
	<b>Total Expenses ( 1 to 6 )</b>	<b>₹ 5,48,45,000.00</b>	<b>₹ 5,70,73,515.80</b>

Principal

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

For M/S LAXMI TRIPTI & ASSOCIATES  
Chartered Accountants

(ANIL KUMAR)

Partner

M.NO.402698

Reg.No.009189C



Place: Near Central Bank ,Juna Bilaspur  
Bilaspur (C.G.) -495001

Date: 28-10-2021

UDIN:21402698AAAACP6844

**D.P. VIPRA COLLEGE**OLD HIGH COURT ROAD, BILASPUR, CHHATTISGARH

**Abstract of budget for purchase of books & Journals, infrastructure augmentation, repairs & maintenance and green initiative for Year 2019-20**

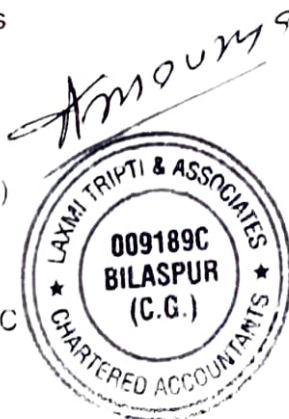
SL.No.	Account Head	Budget	As per Audit Report
1	<b>Purchase Books &amp; Journals</b>		
a	Books & Journals	₹ 3,85,000.00	₹ 4,24,979.00
	Total-	₹ 3,85,000.00	₹ 4,24,979.00
2	<b>Infrastructure Augmentation</b>		
a	Equipments	₹ 15,66,000.00	₹ 18,83,340.00
c	Building	₹ 59,55,000.00	₹ 1,46,695.00
c	Furniture & Fixtures	₹ 50,000.00	₹ 1,80,323.00
d	Sports Materials	₹ 4,00,000.00	₹ 2,63,689.00
	Total-	₹ 79,71,000.00	₹ 24,74,047.00
3	<b>Repairs and Maintenance / Physical Facility</b>		
a	Electricity Expenses		₹ 6,84,330.00
b	Repairs and Maintenance -Electrical		₹ 2,33,257.00
c	Repairs and Maintenance -Furniture	₹ 22,45,000.00	₹ 54,487.00
d	Repairs and Maintenance -Building		₹ 10,60,267.00
e	Repairs and Maintenance -Plumbing Work etc.		₹ 2,11,253.00
	Total-	₹ 22,45,000.00	₹ 22,43,594.00
4	Salary & Remuneration Expenses	₹ 4,92,86,000.00	₹ 4,12,91,428.00
5	Academic Facility Expenses	₹ 28,60,000.00	₹ 44,95,052.00
6	Expenses other than Salary	₹ 69,48,000.00	₹ 72,42,409.16
	Total Expenses ( 1 to 6 )	₹ 6,96,95,000.00	₹ 5,81,71,509.16

For M/S I AXMI TRIPTI & ASSOCIATES  
Chartered Accountants

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

(ANIL KUMAR)  
Partner  
M.NO 402698  
Reg.No.009189C

Place: Near Central Bank, Juna Bilaspur  
Bilaspur (C.G.) -495001  
Date: 28-10-2021  
UDIN.21402698AAAACO6734






**D.P. VIPRA COLLEGE**  
**OLD HIGH COURT ROAD, BILASPUR, CHHATTISGARH**

**Abstract of budget for purchase of books & Journals, infrastructure augmentation ,repairs & maintenance and green initiative for Year 2020-21**

SL.No.	Account Head	Budget	As per Audit Report
1	<b>Purchase Books &amp; Journals</b>		
a	Books & Journals	₹ 2,85,000.00	₹ 4,22,304.00
	Total-	₹ 2,85,000.00	₹ 4,22,304.00
2	<b>Infrastructure Augmentation</b>		
a	Equipments	₹ 23,41,000.00	₹ 33,10,442.00
c	Building	₹ 50,55,000.00	₹ 41,96,656.00
c	Furniture & Fixtures	₹ 50,000.00	₹ 1,32,614.00
	Total-	₹ 74,46,000.00	₹ 76,39,712.00
3	<b>Repairs and Maintenance / Physical Facility</b>		
a	Electricity Expenses		₹ 5,28,875.00
b	Repairs and Maintenance -Electrical		₹ 1,58,387.00
c	Repairs and Maintenance -Furniture	₹ 22,45,000.00	₹ 3,03,584.00
d	Repairs and Maintenance -Building		₹ 11,54,853.00
e	Repairs and Maintenance -Tape Nul etc.		₹ 1,87,017.00
	Total-	₹ 22,45,000.00	₹ 23,32,716.00
4	Salary & Remuneration Expenses	₹ 4,70,46,000.00	₹ 6,72,11,939.00
5	Academic Facility Expenses	₹ 34,50,000.00	₹ 10,27,384.00
6	Expenses other than Salary	₹ 48,22,000.00	₹ 48,74,204.00
	Total Expenses ( 1 to 6 )	₹ 6,52,94,000.00	₹ 8,35,08,259.00

For M/S LAXMI TRIPTI & ASSOCIATES  
Chartered Accountants

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

  
(ANIL KUMAR)  
Partner  
M.NO.402698  
Reg.No.009189C



Place: Near Central Bank ,Juna Bilaspur  
Bilaspur (C.G.) -495001  
Date: 18-01-2022  
UDIN:22402698AAAAAE9039



**D.P. VIPRA COLLEGE  
BILASPUR**  
ACCREDITED "A" GRADE BY NAAC

# Appendix II

**D.P. Vipra College**

Old High Court Road, Bilaspur

Chattisgarh, India 495001



**D.P. VIPRA COLLEGE  
BILASPUR**  
ACCREDITED "A" GRADE BY NAAC

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

**D.P. Vipra College**

Old High Court Road, Bilaspur

Chattisgarh, India 495001



# **D.P.VIPRA COLLEGE**

**OLD HIGH COURT ROAD, BILASPUR (C.G.)**

## **AUDIT REPORT**

**ACCOUNTING YEAR 2016-17**

**Auditors:**

**ARORA TAWARI & ASSOCIATES  
CHARTERED ACCOUNTANTS  
O-15 & 16, RATAN PLAZA,  
VYAPAR VIHAR,  
BILASPUR (C.G.) 495004  
PHONE : 406502**



To,  
The Chairman (Governing Body),  
Dwarika Prasad Vipra College,  
Old High Court Road,  
BILASPUR (C.G.)

Sub: Audit of Accounts of Dwarika Prasad Vipra College, Bilaspur for the year ended 31st March, 2017

Dear Sir,

We have examined the Balance Sheet of Dwarika Prasad Vipra College, Bilaspur (C.G.) as on 31st March, 2017 alongwith Receipts & Payments Account and Income & Expenditure A/c for the year ended on that date which are in agreement with the books of account maintained at the College. We report that:-

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

- |  |                                       |
|--|---------------------------------------|
| a) Cash Book                                 | b) Ledger                             |
| c) Journal                                   | d) Bank Books                         |
| e) Salary Register for Regular & Adhoc Staff | f) Daily Collection Register for Fees |
| g) Advance register                          | h) P.F. Loan Register                 |
| i) Receipt Books for Fee, and                | j) Voucher Files for Expenses etc.    |

2. BALANCE CONFIRMATION: The balances included under Deposit, Loans and Advances, Provident Fund (Liability), P.F. Bank Deposit, P.F. Loan A/c, Forwarding Fee, Suraksha Nidhi, C.P.F. Raipur, E.P.F. Payable (1987 to 3/2002) E.P.F. Raipur and Caution Money A/c are subject to confirmation/ Reconciliation at the year end.

3. ADVANCES: There is no recovery in many advances since long e.g. E.P.F. Recoverable, Advance to Alok Singh Thakur, Advance for Computer, NCC A/c, G.I.S. (Non Grant) and U.S. & K.N. SHUKLA Loan a/c etc.

4. CONVEYANCE EXPENSES AND GENERAL & OFFICE EXPENSES: Some Conveyance expenses /allowances and General office expenses are not supported by proper Bills/ vouchers etc.



Contd..2..



//2//

5. PHYSICAL VERIFICATION: No evidence of physical verification of fixed assts having been conducted during the year by management was available at the time of our audit.

6. Receipts for collection of fees: It has been observed that in many cases the date of entry of fees collected in the fees collection Register and Cash book is different than the date of actual collection of fees as per receipt book. It is explained that fees is collected by the fee clerk & kept with himself for a few days and when the amount collected is handed over by the fees clerk, then the entry in fee collection Register and Cash book is made on a later date. This practice should be discouraged and the entry should be made in the fee collection Register and cash book on the same day i.e. on the day when actual fee is collected.

6. The College should have an internal audit system commensurate with the size, nature and volume of transactions.

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

In our opinion, proper books of account have been kept by the college so far as appears from our examination of the books.

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

i) in the case of the Balance Sheet, of the state of affairs of the college as at 31st March, 2017 and

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

For M/s ARORA TAWARI & ASSOCIATES  
Chartered Accountants

BILASPUR (C.G.)  
Date: 15/02/2018



(K.L. ARORA)  
Partner  
M.No. 072889  
Firm Reg. No. 006730C



**DWARIKA PRASAD VIPRA COLLEGE: HIGH COURT ROAD : BILASPUR(C.G.)**  
**RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDING 31ST MARCH, 2017**

RECEIPTS	AMOUNT	AMOUNT	PAYMENTS	AMOUNT	AMOUNT
<u>OPENING BALANCES:</u>			<u>SALARIES AND ALLOWANCES:</u>		
Cash in hand	5258.06		<u>Regular Staff: (Grant)</u>		
Cash at Bank			Teaching	16153771.00	
(Schedule 'A')	14,021,624.27		Non Teaching	3485463.00	19639234.00
Fixed Deposits			<u>Regular Staff (Self Finance:)</u>		
(Schedule 'O')	33,047,803.84	47674686.17	Teaching	12625864.00	
			Non Teaching	3548043.00	16173907.00
<u>INCOME FROM REVENUE FEE:</u>			Remuneration		4620653.00
(Schedule 'B')		22544202.00	Affiliation Fees		222500.00
Red Cross Account		308008.00	Building Rent		165044.00
<u>INCOME FROM OTHER SOURCES:</u>			<u>CONTINGENCY EXPENSES:</u>		
Other Income	48521.00		(Schedule 'J')		2493349.77
Interest from Bank	3278490.40	3327011.40	<u>GRANT FOR FIXED ASSETS:</u>		
<u>GRANT-IN-AID:</u>			Refunded/Transferred		1583091.00
Received from:			(Schedule 'L')		
Uchcha Shiksha Anudan Ayog		20063000.00	<u>CAPITAL FUND EXPENSES:</u>		
<u>CAPITAL FUND RECEIPTS:</u>			(Schedule 'C')		3294830.00
(Schedule 'C')		6395918.00	<u>TRUST FUND EXPENDITURE</u>		
<u>TRUST FUND RECEIPTS:</u>			(Schedule 'D')		1628009.00
(Schedule 'D')		13473224.00	<u>UNIVERSITY FUND EXPENDITURE</u>		
<u>UNIVERSITY FUND RECEIPTS:</u>			(Schedule 'E')		1227542.00
(Schedule 'E')		1273459.00	<u>FIXED ASSETS:</u>		
<u>CURRENT ASSETS A/C:</u>			(Schedule 'K')		2431663.00
Credits	20192105.00		<u>CURRENT LIABILITIES &amp; PROVISIONS:</u>		
Debits	20063000.00	129105.00	Debits (Schedule 'H')	10526453.00	
<u>PROVIDENT FUND ASSETS:</u>			Less: Credits	9708492.00	817961.00
(Schedule 'F')		17171.00	<u>PROVIDENT FUND LIABILITY A/C:</u>		
			(Schedule 'F')		17171.00
			<u>LOANS &amp; ADVANCES: (Schedule 'I')</u>		
			Debits	16372366.00	
			Less: Credits	14744975.00	1627391.00
			Caution Money: Refunded during the year		150.00
			<u>CLOSING BALANCES:</u>		
			Cash in hand	5246.06	
			Cash at Bank (Schedule 'A')	11851725.50	
			Fixed Deposits (Schedule 'O')	47406317.24	59263288.80
Total Rs.		115205784.57	Total Rs.		115205784.57

Note: Schedule 'A' to 'P' form part of accounts.

Certified that the above statement is true and correct.

As per our report of even date attached.

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

BILASPUR (C.G.)  
Date: 15/02/2018

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

BILASPUR (C.G.)  
Date: 15/02/2018

(K.L. ARORA)  
Partner  
M.No. 72889  
Firm Reg. No. 006730C





5

**DWARIKA PRASAD VIPRA COLLEGE: HIGH COURT ROAD : BILASPUR(C.G.)  
INCOME AND EXPENDITURE ACCOUNT FOR YEAR ENDING 31ST MARCH, 2017**

EXPENDITURE	AMOUNT	AMOUNT	INCOME	AMOUNT	AMOUNT
<u>SALARIES AND ALLOWANCES:</u>			<u>INCOME FROM REVENUE FEE:</u>		
As per Receipts & Payments A/c			(Schedule 'B')		22544202.00
Regular Staff: (Grant)	19639234.00		<u>INCOME FROM OTHER SOURCES:</u>		
Regular Staff (Self Finance:)	16173907.00		Other Income	48521.00	
Remuneration	4620653.00		Interest from Bank	3278490.40	3327011.40
Rent	165044.00		Red Cross Account :		308008.00
<u>CONTINGENCY EXPENSES:</u>			<u>GRANT-IN-AID:</u>		
(Schedule 'J')	2493349.77		Received from Uchcha		20063000.00
Affiliation Fees	222500.00		Shiksha Anudan Ayog		
<u>DEPRECIATION:</u>			<u>GRANT A/C:</u>		
(Schedule 'K')	2113310.00		Amount tfd. from various		
			grants on a/c of depreciation		
			on assets (Schedule 'L')		473659.00
<u>Surplus: Being excess of Income over</u>					
<u>Expenditure transferred to General fund A/c</u>	1287882.63				
Total Rs.		<u>46715880.40</u>	Total Rs.		<u>46715880.40</u>

Note: Schedule 'A' to 'P' form part of accounts.

Certified that the above statement is true and correct.

As per our report of even date attached.

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

BILASPUR (C.G.)  
Date: 15/02/2018

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

BILASPUR (C.G.)  
Date: 15/02/2018



(K.L. ARORA)  
Partner  
M.No.72889  
Firm Reg. No. 006730C



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**DWARIKA PRASAD VIPRA COLLEGE: HIGH COURT ROAD : BILASPUR(C.G.)**  
**BALANCE SHEET AS ON 31ST MARCH,2017**

FUND & LIABILITIES	AMOUNT	AMOUNT	PROPERTY & ASSETS	AMOUNT	AMOUNT
<u>FUNDS A/C</u> (Schedule 'N')		108310652.03	<u>FIXED ASSETS:</u> (Schedule 'K')		25623680.00
<u>GRANTS A/C</u> (Schedule 'L')		3660909.00	<u>Capital Work in Progress:</u> Advance to Contractor Shri Alok Singh Thakur		1,561,195.00
<u>PROVIDENT FUND LIABILITY A/C:</u> (Schedule 'F')		11729228.65	<u>FIXED DEPOSIT:</u> (Schedule 'O')		47406317.24
<u>CURRENT LIABILITIES &amp; PROVISIONS:</u> (Schedule 'H')		1800370.50	<u>PROVIDENT FUND ASSETS A/C:</u> (Schedule 'F')		11544012.24
			<u>LOANS &amp; ADVANCES:</u> (Schedule 'I')		6217286.05
			<u>CURRENT ASSETS A/C:</u> (Schedule 'G')		1097081.35
			<u>CASH &amp; BANK BALANCES:</u> Cash in hand	5246.06	
			Cash at Bank		
			(Schedule 'A')	<u>11851725.50</u>	11856971.56
			<u>GENERAL FUND A/C:</u> (Schedule 'M')		20194616.74
Total Rs.		<u>125501160.18</u>	Total Rs.		<u>125501160.18</u>

Note: Schedule 'A' to 'P' form part of accounts.

Certified that the above statement is true and correct.

As per our report of even date attached.

FOR M/S ARORA TAWARI & ASSOCIATES  
Chartered Accountants

BILASPUR (C.G.)  
Date: 15/02/2018

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

BILASPUR (C.G.)  
Date: 15/02/2018

(K.J. ARORA)  
Partner  
M.No. 72889  
Firm Reg. No. 006730C





**DWARIKA PRASAD VIPRA COLLEGE, HIGH COURT ROAD, BILASPUR (C.G.)**  
**SCHEDULE 'A' : BANK BALANCES**

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SL. NO.	PARTICULARS	BALANCE AS ON 01.04.2016	BALANCE AS ON 31.03.2017
1	Allahabad Bank,A/c No.17455/20050475409	187100.80	71357.80
2	Allahabad Bank,A/c No.20050460758	2128936.00	2755804.00
3	Punjab National Bank,A/c No. 13905/0058000100139054	3903757.26	2503910.33
4	State Bank of India A/c no. 10826091021	93580.65	716256.31
5	United Bank of India,A/c No. 1539010001182	7708249.56	5804397.06
Total Rs.		14021624.27	11851725.50

**SCHEDULE "B" : INCOME FROM REVENUE FEE**

SL. NO.	PARTICULARS	FEE COLLECTED	REFUNDED/ REMITTED	NET COLLECTION
1	Admission Fee	434478.00	0.00	434478.00
2	Admission Form Fee	1452489.00	175200.00	1277289.00
3	Envoirement Fees	33753.00	16811.00	16942.00
4	T.C. & Other fees	563622.00	200.00	563422.00
5	Tuition Fees	20415094.00	163023.00	20252071.00
Total Rs.		22899436.00	355234.00	22544202.00

**SCHEDULE "C" : CAPITAL FUND A/C**

PARTICULARS	AMOUNT
<b>A. RECEIPTS:</b>	
1 Capital Fund Fee	4255192.00
2 Practical Fee	2151828.00
	6407020.00
Less Refunded	11102.00
Total Capital Fund Receipts	6395918.00
<b>B. EXPENSES:</b>	
1 Electricity Expenses	M 1053805.00
2 Praticle Expenses	338861.00
3 Repairs & Maintenance(Electrical)	M 179755.00
4 Repairs & Maintenance(Furniture)	M 29740.00
5 Repairs & Maintenance(Building)	M 1580069.00
6 Repairs & Maintenance(Other)	M 112800.00
Total Capital Fund Expenses	3294830.00
Transferred to Capital Fund	3101088.00

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





**DWARIKA PRASAD VIPRA COLLEGE, HIGH COURT ROAD, BILASPUR (C.G.)**  
**SCHEDULE "D" TRUST FUND A/C**

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b

SL. NO.	PARTICULARS	AMOUNT
<b>A. RECEIPTS:</b>		
1	Trust Fund Fee	10088227.00
2	Other (Trust Fund)	3384997.00
	<b>Total Trust Fund Receipts</b>	<b>13473224.00</b>
<b>B. EXPENSES:</b>		
1	Function & Celebration Exps.	50232.00
2	Newspapers & Periodicals	10184.00
3	Parishad Expenses	13639.00
4	Seminar Expenses	69181.00
5	Sports Expenses	295746.00
6	Student Union Exps.	986412.00
7	Yuva Utsav (Trust Fund)	15000.00
8	Others	187615.00
	<b>Total Trust Fund Expenses</b>	<b>1628009.00</b>
	<b>Transferred to Trust Fund</b>	<b>11845215.00</b>

**SCHEDULE "E" UNIVERSITY FUND A/C**

SL. NO.	PARTICULARS	FEE REMITTED	FEE COLLECTED
1	Examination Form Fee (Private)	183500.00	174600.00
2	Examination Form Fee (Regular)	37200.00	9275.00
3	Examination Fee	351945.00	269580.00
4	University Fund Account	654897.00	820004.00
	<b>Total</b>	<b>1227542.00</b>	<b>1273459.00</b>
	<b>Transferred to University Fund</b>		<b>45917.00</b>

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





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**DWARIKA PRASAD VIPRA COLLEGE, HIGH COURT ROAD, BILASPUR (C.G.)**  
**SCHEDULE "F"**

PROVIDENT FUND LIABILITY:

PARTICULARS	AMOUNT	AMOUNT
Opening Balance as on 01-04-2016		11746399.65
Add: Credits during the year		
Bank Interest	167602.00	867056.00
C.P.F.	699454.00	12613455.65
		884227.00
Less: Part/Final Payment during the year		11729228.65
Closing Balance as on 31-03-2017		

PROVIDENT FUND ASSETS:

SL. NO.	PARTICULARS	AMOUNT	AMOUNT
1	<u>P.F. BANK A/C:</u>		
	As per last Balance Sheet	6325644.68	
	Add: Deposited during the year	1511430.00	
		7837074.68	
	Less: Withdrawn during the year	1172745.00	6664329.68
2	<u>P.F. LOAN A/C:</u>		
	As per last Balance Sheet	1926144.56	
	Add: Given during the year	0.00	
		1926144.56	
	Less: Recovered during the year	644374.00	1281770.56
3	<u>P.F. FIXED DEPOSIT:</u>		
	As per last Balance Sheet	3309394.00	
	Add: Deposited during the year	288518.00	
		3597912.00	
	Less: Matured during the year	0.00	3597912.00
	Total Rs.		11544012.24

Note: Total Receipt

1	Withdrawn from Bank A/cs	1172745.00		
	Less: Amount deposited in Bank A/cs	1511430.00	(338685.00)	
		0.00		
2	Fixed Deposit Matured	288518.00	(288518.00)	
	Less: Amount Deposited in Fixed Deposit			
		644374.00		
3	Loan Recovered	0.00	644374.00	17171.00
	Less: Given			

Amount shown in Receipts & Payments A/c

17171.00

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





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**DWARIKA PRASAD VIPRA COLLEGE, HIGH COURT ROAD, BILASPUR (C.G.)**  
**SCHEDULE "G" : CURRENT ASSETS**

SL. NO.	Particulars	Balance on 01.04.2016	Debit during the year	Credit during the year	Balance as on 31.03.2017
1	Suraksha Nidhi Bank A/cs	17362.40	0.00	0.00	17362.40
2	P.D.A/C with Treasury	196817.00	20063000.00	20192105.00	67712.00
3	Revenue Deposit with Treasury	512748.00	0.00	0.00	512748.00
4	Balance in Code 0202 with Treasury	165076.00	0.00	0.00	165076.00
	<b>Security Deposits</b>				
5	Deposit A/c	6216.95	0.00	0.00	6216.95
6	Bharti Telenet	2160.00	0.00	0.00	2160.00
7	Makhan Lal Chaturvedi University, Bhopal	121000.00	0.00	0.00	121000.00
8	Security Deposits with C.S.E.B.	204806.00	0.00	0.00	204806.00
	<b>Total Rs.</b>	<b>1226186.35</b>	<b>20063000.00</b>	<b>20192105.00</b>	<b>1097081.35</b>

**SCHEDULE "H" : CURRENT LIABILITIES & PROVISIONS**

SL. NO.	Particulars	Balance on 01.04.2016 Cr./(Dr.)	Debit during the year	Credit during the year	Balance as on 31.03.2017 Cr./(Dr.)
1	BUB Exam	(181342.00)	797508.00	535335.00	(443515.00)
2	C.P.F. Raipur	159743.00	785962.00	835791.00	209572.00
3	Durvarti Shiksha, Bilaspur	9778.00	0.00	0.00	9778.00
4	Employees Bank Loan	(5591.00)	690283.00	690283.00	(5591.00)
5	E.P.F. Payable (1987 to 03/2002)	23326.00	23326.00	0.00	0.00
6	E.P.F. Raipur	233158.00	3045153.00	3064858.00	252863.00
7	ESIC A/c	(22261.00)	421321.00	442771.00	(811.00)
8	Exam Advance from Govt/ Others	300944.00	496137.00	467087.00	271894.00
9	Forwarding Fees	257810.00	21348.00	68564.00	305026.00
10	G.I.S. Account	65948.00	144337.00	94163.00	15774.00
11	G.I.S. Non Grant	(22285.00)	75120.00	62700.00	(34705.00)
12	G.R.F. Grant (Seema Mishra)	243400.00	0.00	0.00	243400.00
13	M.R.P. 11th plan Dr. V.K. Patel	110000.00	110000.00	0.00	0.00
14	M.R.P. 11th plan	(72930.00)	0.00	0.00	(72930.00)
15	M.R.P. 10th plan	(30798.00)	0.00	0.00	(30798.00)
16	Rajya Hindi Granth Acadami, Raipur	4305.00	0.00	0.00	4305.00
17	Red Cross Account	162518.00	378692.00	216174.00	0.00
18	Salary Withheld -Arun Kashyap	(291.00)	0.00	0.00	(291.00)
19	Security Deposits(Alok Singh Thakur)	496764.00	0.00	0.00	496764.00
20	Suraksha Nidhi (Employee)	97225.50	0.00	0.00	97225.50
21	Income Tax (T.D.S.)	0.00	3201566.00	3201566.00	0.00
22	UGC MRP Dr. K.K. Sharma	11430.00	0.00	0.00	11430.00
23	UGC MRP Dr. Manish Tiwari	75000.00	0.00	0.00	75000.00
24	UGC MRP Dr. Sushma Sharma	82500.00	0.00	0.00	82500.00
25	UGC MRP M.L. Jaiswal	50000.00	0.00	0.00	50000.00
26	UGC MRP M.S. Tamboli	60000.00	0.00	0.00	60000.00
27	UGC MRP Renu Nayar	393700.00	327500.00	0.00	66200.00
28	UGC MRP R.N. Patel	8775.00	0.00	0.00	8775.00
29	UGC MRP R.P. Singh	(36500.00)	0.00	0.00	(36500.00)
30	Withheld Salary -Arun Kashyap	(4869.00)	0.00	0.00	(4869.00)
	<b>SCHOLARSHIP A/C:</b>				
32	Smt.Janki Devi Smriti	40092.00	0.00	0.00	40092.00
33	Smt.Lalita Devi Sharma (Ram Sanehi Sharma)	28000.00	4000.00	0.00	24000.00
34	Merit	20377.00	0.00	0.00	20377.00
35	Viklang	2680.00	1250.00	1250.00	2680.00
36	O.P. Dwivedi	25000.00	0.00	0.00	25000.00
37	Others	32725.00	2950.00	2950.00	32725.00
38	Dr. Suresh Chandra Shukla	0.00	0.00	25000.00	25000.00
	<b>Total Rs.</b>	<b>2618331.50</b>	<b>10526453.00</b>	<b>9708492.00</b>	<b>1800370.50</b>

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





## SCHEDULE "I". LOANS &amp; ADVANCES

SL NO	Particulars	Balance on 1.4.2016	Given During the year	Recovered during the year	Balance as on 31.03.2017
1	Advance for Computer	125572.50	0.00	0.00	125572.50
2	Advance Salary (Regular Staff)	27000.00	11895194.00	10858554.00	1063640.00
3	Advance (Others)	319903.43	2676025.00	2438571.00	557357.43
4	Advance to Manish Tiwari (UGC)	78745.00	0.00	0.00	78745.00
5	Advance to Smt. Bal Kumari Devi	165434.00	0.00	0.00	165434.00
6	Advance to 1 NC Click Online Pvt. Ltd.	0.00	16000.00	0.00	16000.00
7	Advance to M.L. Jaiswal	20000.00	0.00	0.00	20000.00
8	Advance to M.S. Tamboli	44000.00	0.00	0.00	44000.00
9	Advance to Dr. Sushma Sharma	50000.00	0.00	0.00	50000.00
10	Advance to Dr. U.S. Shukla	50000.00	0.00	0.00	50000.00
11	Advance to V.K. Patel	100000.00	0.00	100000.00	0.00
12	Advance to Ku. Seema Mishra	219000.00	0.00	0.00	219000.00
13	Advance to Manish Tiwari	30000.00	0.00	0.00	30000.00
14	Advance to M.S. Tamboli (Expenses)	50000.00	0.00	0.00	50000.00
15	Advance to M/s Shree Sumukh	0.00	823500.00	403000.00	420500.00
16	Advance to Prathivya Infra Project Pvt.	0.00	136092.00	0.00	136092.00
17	Advance to R.K. Electrical	25000.00	0.00	0.00	25000.00
18	Advance to Saroj Construction	0.00	131100.00	131100.00	0.00
19	Advance to Smt. Renu Nayar MRP	294750.00	0.00	294750.00	0.00
20	D.P.V. Bed. College	490351.00	0.00	0.00	490351.00
21	E.P.F. Recoverable(1987-3/2002)	52326.00	0.00	0.00	52326.00
22	Exam Advance to Dr. Anju Shukla	800.00	108000.00	0.00	108800.00
23	Exam Advance to Dr. K.B. Singh	47000.00	120000.00	167000.00	0.00
24	Exam Advance to Dr. R.P. Pandey	0.00	108000.00	0.00	108000.00
25	Exam Advance to Dr. V.K. Patel	40000.00	85000.00	125000.00	0.00
26	Exam Advance to Sadhna Some	47000.00	138000.00	127000.00	58000.00
27	G.G.D.U. Exam	355415.00	0.00	0.00	355415.00
28	NCC A/c	24072.00	0.00	0.00	24072.00
29	NCP Exam	7532.00	0.00	0.00	7532.00
30	NSS A/c	(19098.88)	120455.00	85000.00	16356.12
31	Salary Advance to Non-Grant	1455378.00	0.00	0.00	1455378.00
32	Shri S.K. Upadhyay	0.00	15000.00	15000.00	0.00
33	Snatak Mahavidyalaya Shikshan Samiti	382000.00	0.00	0.00	382000.00
34	U.S. & R.N. Shukla Loan	107715.00	0.00	0.00	107715.00
Total Rs.		4589895.05	16372366.00	14744975.00	6217286.05

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





SCHEDULE "J": CONTINGENCY EXPENSES

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SL. NO	PARTICULARS	AMOUNT
1	Advertisement Exps	58,916.00
2	Audit & Certification Fee	83,250.00
3	Bank Charges	10,327.77
4	Computer Stationery Etc.Exps.	37,530.00
5	ESIC Penalty	558,757.00
6	E.P.F. Old	446,306.00
7	Inspection fees Expenses	19,780.00
8	Legal & Professional Expenses	396,100.00
9	Local Conveyance	18,712.00
10	Meeting Expenses	30,339.00
11	Miscellaneous Expenses	46,705.00
12	NAAC Expenses	335,974.00
13	Office Expenses	24,826.00
14	Photocopy & Typing Charges	53,076.00
15	Postage and Telegrams	14,151.00
16	Printing Exps.	72,949.00
17	Stationery Expenses	142,332.00
18	Telephone Expenses	77,718.00
19	Travelling Expenses	55,683.00
20	ADM Charges (ESIC)	10,018.00
Grand Total Rs.		2,493,349.77

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





**DWARIKA PRASAD VIPRA COLLEGE, HIGH COURT ROAD, BILASPUR (C.G.)**  
**SCHEDULE 'K' : FIXED ASSETS & DEPRECIATION**

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SL. NO	Particulars	W D V.as on 1.4.2016	Addition during the year	Total	Depreciation Rate	Amount	W D V.as on 31.3.2017
1	<b>BASIC GRANTS:</b>						
	Books & Journals	200.00	0.00	200.00	15%	30.00	170.00
	Equipments	509.00	0.00	509.00	15%	76.00	433.00
2	<b>COACHSHIP GRANTS :</b>						
	Badminton Court	6990.00	0.00	6990.00	10%	699.00	6291.00
	Basket Ball Ground	6761.00	0.00	6761.00	10%	676.00	6085.00
	Books & Journals	230.00	0.00	230.00	15%	35.00	195.00
	Equipment Coachship:						
	Calculator						
	Computer						
	Duplicator Machine						
	Intercom						
	Map Charts etc.						
	Screen Projector						
	V.C.R.	306.00	-	306.00	15%	46.00	260.00
	Hand Ball Ground	1231.00	0.00	1231.00	10%	123.00	1108.00
	Volley Ball Ground	4969.00	0.00	4969.00	10%	497.00	4472.00
3	<b>DEVELOPMENT GRANTS:</b>						
	Air Conditioner	248.00	0.00	248.00	15%	37.00	211.00
	Books & Journals	402.00	0.00	402.00	15%	60.00	342.00
	Equipments	2941.00	0.00	2941.00	15%	441.00	2500.00
4	<b>REMEDIAL COURSE GRANTS:</b>						
	Furniture	1787.00	0.00	1787.00	10%	179.00	1608.00
	Library Books	5514.00	0.00	5514.00	15%	827.00	4687.00
	Computer Equipments	90.00	0.00	90.00	60%	54.00	36.00
	Photophone	238.00	0.00	238.00	15%	36.00	202.00
5	<b>UGC Non-Rec.GRANTS :</b>						
	Almirah	604.00	0.00	604.00	10%	60.00	544.00
	Building	136181.00	0.00	136181.00	10%	13618.00	122563.00
	Computer	1.00	0.00	1.00	60%	0.00	1.00
	Library Books						
	Books & Journals						
	Books & Journals						
	Books & Journals	53428.00	0	53428.00	15%	8014.00	45414.00
	Sports Materials	3716.00	0.00	3716.00	15%	557.00	3159.00
	Lab. Building						
	Ext. of Lab.	190708.00	0	190708.00	10%	19071.00	171637.00
	Books & Journal	28276.00	0.00	28276.00	15%	4241.00	24035.00
	Equipments	865770.00	286515.00	1152285.00	15%	172843.00	979442.00
6	<b>OTHER ASSETS:</b>						
	Air Conditioner	108790.00	0.00	108790.00	15%	16319.00	92471.00
	Almirah	44106.00	0.00	44106.00	10%	4411.00	39695.00
	Aqua fresh (Water Cooler)	14189.00	0.00	14189.00	10%	1419.00	12770.00
	Auditorium	1175331.00	0.00	1175331.00	10%	117533.00	1057798.00
	Bio Matric Device	9572.00	0.00	9572.00	10%	957.00	8615.00
	Books & Journal (11TH Plan)	18496.00	0.00	18496.00	15%	2774.00	15722.00
	Books & Journal (12TH Plan)	54029.00	0.00	54029.00	15%	8104.00	45925.00
			163417.00	163417.00	7.5%	12256.00	151161.00
	Books & Journals (UGC NON G)	64487.00	0.00	64487.00	15%	9673.00	54814.00
	Books & Journals (UGC XIth Plan)	48685.00	0.00	48685.00	15%	7303.00	41382.00
	Books (Remedia) UGC XI	29865.00	0.00	29865.00	15%	4480.00	25385.00
	Boundry Wall	143874.00	0.00	143874.00	10%	14387.00	129487.00
	Building	1353055.00	0.00	1353055.00	10%	135306.00	1217749.00
	Building (Watchman & Canteen)	31957.00	0.00	31957.00	10%	3196.00	28761.00
	Building Classroom Grant	212289.00	0.00	212289.00	10%	21229.00	191060.00
	Building(Micro Bio)	130729.00	0.00	130729.00	10%	13073.00	117656.00
	Building(Principal Office)	510460.00	0.00	510460.00	10%	51046.00	459414.00
	Building UGC 11TH Plan	860384.00	0.00	860384.00	10%	86038.00	774346.00
	Building UGC XI Plan	16038.00	0.00	16038.00	10%	1604.00	14434.00

Cont..2..

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





Camera A/c	0.00	8500.00	8500.00	7.5%	638.00	7862.00
Car Garage	7172.00	0.00	7172.00	10%	717.00	6455.00
CCTV Camera	61832.00	0.00	61832.00	15%	9275.00	52557.00
Ceiling Fan	37360.00	0.00	37360.00	10%	3736.00	33624.00
Chemistry Lab Building	1359697.00	0.00	1359697.00	10%	135970.00	1223727.00
College Gate	0.00	81592.00	81592.00	10%	8159.00	73433.00
College Ground	21712.00	-	21712.00	10%	2171.00	19541.00
Computer	23374.00	0	23374.00	60%	14024.00	9350.00
Computer A/c (Remedial)	40.00	0.00	40.00	60%	24.00	16.00
Computer Equipments	2301.00	0.00	2301.00	60%	1381.00	920.00
Computer A/c (MP)	79.00	0.00	79.00	60%	47.00	32.00
Computer Room	3244.00	0.00	3244.00	10%	324.00	2920.00
Computer Room(Offi.)	3234.00	0.00	3234.00	10%	323.00	2911.00
Electrical Equipments Cooler	3101.00	0.00	3101.00	15%	465.00	2636.00
Cord Less Phone	752.00	0.00	752.00	15%	113.00	639.00
Cycle a/c	2956.00	0.00	2956.00	10%	296.00	2660.00
Digital Camera	3176.00	0.00	3176.00	15%	476.00	2700.00
Digital Podium & Projector	0.00	303752.00	303752.00	7.5%	22781.00	280971.00
Electr. Installation	502696.00	0.00	502696.00	10%	50270.00	452426.00
Electrical Transformer	262998.00	0.00	262998.00	15%	39150.00	223548.00
Equipments (10TH Plan)	55789.00	0.00	55789.00	15%	8368.00	47421.00
Equipments (11TH Plan)	216443.00	0.00	216443.00	15%	32466.00	183977.00
Equipments (Backward Area)	86447.00	0.00	86447.00	15%	12967.00	73480.00
Equipments (UGC 11TH Plan)	182556.00	0.00	182556.00	15%	27383.00	155173.00
Equipments (UGC 12TH Plan)	92944.00	0.00	92944.00	15%	13942.00	79002.00
Equipments (UGC XI Plan)	145456.00	0.00	145456.00	15%	21818.00	123638.00
E. Library	0.00	166750.00	166750.00	7.5%	12506.00	154244.00
Fire Extinguisher	396.00	0	396.00	15%	59.00	337.00
Furniture & Fixtures	491502.00	0.00	491502.00	10%	49150.00	442352.00
		196503.00	196503.00	5%	9825.00	186678.00
Games & Sports Mater.	399688.00	0.00	399688.00	15%	59953.00	339735.00
Geography Laboratory	28027.00	0.00	28027.00	10%	2803.00	25224.00
Girls Toilet	0.00	323620.00	323620.00	5%	16181.00	307439.00
H.P. Deskjet Printer	721.00	0.00	721.00	15%	108.00	613.00
Improvement of Facility 12th Plan (Furniture) etc	22125.00	0.00	22125.00	10%	2213.00	19912.00
Lab Building (UGC IX Plan)	184258.00	0.00	184258.00	10%	18426.00	165832.00
Land 1	1125172.00	0.00	1125172.00	0.00	0.00	1125172.00
Land 2	2207996.00	0.00	2207996.00	0.00	0.00	2207996.00
Land 3	91908.00	0.00	91908.00	0.00	0.00	91908.00
Land 4	485744.00	0.00	485744.00	0.00	0.00	485744.00
Land at Sendary	1541832.00	0.00	1541832.00	0.00	0.00	1541832.00
Land 6	4339988.00	0.00	4339988.00	0.00	0.00	4339988.00
LCD Projector(Remedial Course)	21414.00	0.00	21414.00	15%	3212.00	18202.00
Library Books Book Bank	708651.00	7305.00	715956.00	15%	107393.00	608563.00
	0.00	286098.00	286098.00	7.5%	21457.00	873204.00
Loose Note Counting Machine	3579.00	0.00	3579.00	15%	537.00	3042.00
Mobile Phone	20734.00	0.00	20734.00	15%	3110.00	17624.00
New Building	209384.00	0.00	209384.00	10%	20938.00	188446.00
Note Detecting Machine	682.00	-	682.00	15%	102.00	580.00
Office Chair	1196259.00	-	1196259.00	10%	119626.00	1076633.00
Photocopier(Remedial Course)	19967.00	0.00	19967.00	15%	2995.00	16972.00
Science Equipments	452743.00	0.00	452743.00	15%	67911.00	384832.00
Sound Box & Mic	1348.00	0.00	1348.00	15%	202.00	1146.00
Sports Material A/c	2108080.00	571503.00	2679583.00	15%	401937.00	2277646.00
T.V. Videocon	1317.00	0.00	1317.00	15%	198.00	1119.00
Typewriter	385.00	0.00	385.00	15%	58.00	327.00
Tapnul A/c	0.00	36108.00	36108.00	15%	5416.00	30692.00
Misc. Assets						
Vikas Nidhi Assets }	28327.00	0.00	28327.00	15%	4249.00	24078.00
Water Cooler	11184.00	0.00	11184.00	15%	1678.00	9506.00
Water Pipe Fittings	10911.00	0.00	10911.00	15%	1637.00	9274.00
Womens Hostel	364279.00	0.00	364279.00	10%	36428.00	327851.00
Xerox Machine	13931.00	0.00	13931.00	15%	2090.00	11841.00

Total Rs.

25305327.00 2431663.00 27736990.00

2113310.00 25623680.00

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





**DWARIKA PRASAD VIPRA COLLEGE, HIGH COURT ROAD, BILASPUR (C.G.)**

**SCHEDULE "L"**  
**STATEMENT OF GRANTS (A/c Year 2016-17)**

SL NO	Particulars	Balance as on 1.4.2016	Received During the year	TFD to Assets/ Refunded	Total	Amount to be Tr.For 2016-17 Rate Amount	Balance as on 31.03.2017
1	Auditorium (SECL)	342094.00	0.00	0.00	342094.00	10%	307685.00
2	Books & Journal (Backward area)	64256.00	0.00	0.00	64256.00	15%	54618.00
3	Books & Journal (Backward area)	22185.00	0.00	0.00	22185.00	15%	18857.00
4	Books & Journal(UGC IX Plan)	82157.00	0.00	0.00	82157.00	15%	69833.00
5	Books & Journal(Special Grant)	44370.00	0.00	0.00	44370.00	15%	37714.00
6	Books & Journal(UGC X Plan)	59069.00	0.00	0.00	59069.00	15%	50209.00
7	Books & Journal(UGC X Plan)	5020.00	0.00	0.00	5020.00	15%	4267.00
8	Books & Journal(UGC XI Plan)	26605.00	0.00	0.00	26605.00	15%	22614.00
9	Building Class Room	129132.00	0.00	0.00	129132.00	10%	116219.00
10	Building(Computer)	62763.00	0.00	0.00	62763.00	10%	56487.00
11	Building Grant	53918.00	0.00	0.00	53918.00	10%	48526.00
12	Building grant impro facility 11th	72900.00	0.00	0.00	72900.00	10%	65610.00
13	Building (IX) Plan	105622.00	0.00	0.00	105622.00	10%	95060.00
14	Building (Micro bio ) Grant	78766.00	0.00	0.00	78766.00	10%	70889.00
15	Building Samiti	499670.00	0.00	0.00	499670.00	10%	449703.00
16	Building UGC Gen. Development	364500.00	0.00	0.00	364500.00	10%	328050.00
17	Building (X) Plan	30504.00	0.00	0.00	30504.00	10%	27454.00
18	Coachship Grant	367.00	0.00	0.00	367.00	15%	312.00
19	Computer (Grant Shanshd Nidhi)	8.00	0.00	0.00	8.00	60%	3.00
20	Computer Grant P.L. Mohle	70.00	0.00	0.00	70.00	60%	28.00
21	Computer Grant Sanshad Nidhi	7.00	0.00	0.00	7.00	60%	3.00
22	Computer (X) Plan	1.00	0.00	0.00	1.00	60%	1.00
23	Equipment (Backward)	85637.00	0.00	0.00	85637.00	15%	72791.00
24	Equipment 12th Plan	30919.00	0.00	0.00	30919.00	15%	26281.00
25	Equipment Fund	2694.00	0.00	0.00	2694.00	15%	2290.00
26	Equipment Grant	2935.00	0.00	0.00	2935.00	15%	2495.00
27	Equipment Grant (BK Ward Area)	44370.00	0.00	0.00	44370.00	15%	37714.00
28	Equipment Grant (Special Grant)	221853.00	0.00	0.00	221853.00	15%	188675.00
29	Equipments (Xth Plan)	10040.00	0.00	0.00	10040.00	15%	8534.00
30	Equipments (Xlth Plan)	4988.00	0.00	0.00	4988.00	15%	4240.00
31	Equipments (Xth Plan)	55241.00	0.00	0.00	55241.00	15%	46955.00
32	Equipment Xlth Plan	23160.00	0.00	0.00	23160.00	15%	19686.00
33	General Development Grant	1469000.00	0.00	1469000.00	0.00	0.00	0.00
34	Improvement of Facility XIIth Plan	20250.00	0.00	0.00	20250.00	10%	18225.00
35	IQUC UGC Grant	180802.00	0.00	114091.00	66711.00	0.00	66711.00
36	Lab Building UGC IX plan	57325.00	0.00	0.00	57325.00	10%	51592.00
37	Play Ground & Accessories	6017.00	0.00	0.00	6017.00	10%	5415.00
38	Remedial Course	20998.00	0.00	0.00	20998.00	15%	17848.00
39	Special Grant for Inhancement of intt cap building	40500.00	0.00	0.00	40500.00	10%	36450.00
40	UGC Backward Area Plan Building	283500.00	0.00	0.00	283500.00	10%	255150.00
41	UGC Network Res. Centre	7142.00	0.00	0.00	7142.00	60%	2857.00
42	UGC R.G.N.F. SC. 11th Plan	433500.00	0.00	0.00	433500.00	15%	368475.00
43	Vocational Grant (Recc) B/f	24804.00	0.00	0.00	24804.00	15%	21083.00
44	Womans Hostel UGD	648000.00	0.00	0.00	648000.00	10%	583200.00

Total Rs.	5717659.00	0.00	1583091.00	4134568.00	473659.00	3660909.00
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**In. PRINCIPAL**  
**D.P. Vipra College**  
**Bilaspur (C.G.)**





**DWARIKA PRASAD VIPRA COLLEGE, HIGH COURT ROAD, BILASPUR (C.G.)**

**SCHEDULE "M": GENERAL FUND A/C**

PARTICULARS	AMOUNT
Balance as per last Balance Sheet (Debit)	21482499.37
<u>Less</u> Surplus during the year	1287882.63
Balance as on 31-03-2017 (Debit)	20194616.74

**SCHEDULE "N": FUNDS ACCOUNT**

SL. PARTICULARS	AMOUNT	AMOUNT
01. Capital Fund A/c		
Opening Balance as on 01-04-2016	55343941.07	
<u>Add</u> : Surplus of Capital Fund (Schedule "C")	3101088.00	58445029.07
02. Trust Fund A/c		
Opening Balance as on 01-04-2016	30778444.13	
<u>Add</u> : Surplus of Trust Fund (Schedule "D")	11845215.00	42623659.13
03. University Fund A/c		
Opening Balance as on 01-04-2016	5720387.83	
<u>Add</u> : Surplus of University Fund (Schedule "E")	45917.00	5766304.83
04. Capital Reserve		
As per last Balance Sheet		616130.00
05. Caution Money A/c		
Opening Balance as on 01-04-2016	859679.00	
<u>Less</u> Refunded during the year	150.00	859529.00
Total Rs.		108310652.03

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





SCHEDULE "O"  
FIXED DEPOSITS AS ON 31-03-17

SL NO.	FDR NO.	Face Value on 01.04.2016	Made during the year	Interest	T.D.S.	Face Value on 31.03.2017
<b>U.B.I. Bilaspur</b>						
1	FDR NO. 1539100001151	1128294.10	0.00	0.00	0.00	1128294.10
2	FDR NO. 1539100001687	38672.73	0.00	2873.90	0.00	Matured & Renewed
3	FDR NO. 1539100001687	0.00	41546.63	0.00	0.00	41546.63
4	FDR NO. 1539100013907	1796427.23	0.00	128677.18	0.00	Matured & Renewed
5	FDR NO. 1539100013907	0.00	1925104.41	0.00	0.00	1925104.41
6	FDR NO. 1539100014137	1548543.00	0.00	408583.24	0.00	Matured & Renewed
7	FDR NO. 1539100014137	0.00	1957126.24	0.00	0.00	1957126.24
8	FDR NO. 1539100014146	1795163.29	0.00	0.00	0.00	1795163.29
9	FDR NO. 1539100016153	27849.12	0.00	2649.37	0.00	Matured & Renewed
10	FDR NO. 1539100016153	0.00	30498.49	0.00	0.00	30498.49
11	FDR NO. 1539100017240	2209236.19	0.00	174042.09	0.00	Matured & Renewed
12	FDR NO. 1539100017240	0.00	2383278.28	0.00	0.00	2383278.28
13	FDR NO. 1539100018975	539381.02	0.00	38634.57	0.00	Matured & Renewed
14	FDR NO. 1539100018975	0.00	578015.59	0.00	0.00	578015.59
15	FDR NO. 1539100018984	1078760.98	0.00	77265.01	0.00	Matured & Renewed
16	FDR NO. 1539100018984	0.00	1156025.99	0.00	0.00	1156025.99
17	FDR NO. 1539100020077	2696944.18	0.00	180489.04	0.00	Matured & Renewed
18	FDR NO. 1539100020077	0.00	2877433.22	0.00	0.00	2877433.22
19	FDR NO. 1539100023621	25000.00	0.00	0.00	0.00	25000.00
20	FDR NO. 1539100023940	2000000.00	0.00	0.00	0.00	2000000.00
21	FDR NO. 1539100023959	1900000.00	0.00	0.00	0.00	1900000.00
22	FDR NO. 1539100023968	1800000.00	0.00	10281.00	0.00	Matured & Renewed
23	FDR NO. 1539100023968	0.00	1810281.00	0.00	0.00	1810281.00
24	FDR NO. 1539100023977	1700000.00	0.00	0.00	0.00	1700000.00
25	FDR NO. 1539100023995	1500000.00	0.00	25791.00	0.00	1500000.00
26	FDR NO. 1539100024648	2600000.00	0.00	22010.00	0.00	Matured & Renewed
27	FDR NO. 1539100024648	0.00	2614082.00	0.00	0.00	2614082.00
28	FDR NO. 1539100024657	2700000.00	0.00	0.00	0.00	2700000.00
29	FDR NO. 1539100029342	0.00	2000000.00	0.00	0.00	2000000.00
30	FDR NO. 1539100029379	0.00	1900000.00	0.00	0.00	1900000.00
31	FDR NO. 1539100029388	0.00	1800000.00	0.00	0.00	1800000.00
32	FDR NO. 1539100029795	0.00	25000.00	0.00	0.00	25000.00
33	FDR NO. 1539100032434	0.00	2000000.00	0.00	0.00	2000000.00
34	FDR NO. 1539100032443	0.00	2100000.00	0.00	0.00	2100000.00
35	FDR NO. 1539100032452	0.00	2200000.00	0.00	0.00	2200000.00
36	FDR NO. 1539100032461	0.00	2300000.00	4424.00	0.00	Matured & received
37	FDR NO. 1539100032470	0.00	2400000.00	1421.00	0.00	Matured & received
<b>Central Bank of India, Bilaspur</b>						
38	FDR NO. 3007906856	47036.00	0.00	0.00	0.00	47036.00
39	FDR NO. 3015615860	230711.00	0.00	14569.00	0.00	Matured & Renewed
40	FDR NO. 3015615860	0.00	245280.00	0.00	0.00	245280.00
41	FDR NO. 3015615893	329239.00	0.00	20934.00	0.00	Matured & Renewed
42	FDR NO. 3015615893	0.00	350173.00	0.00	0.00	350173.00
43	FDR NO. 3016439052	174330.00	0.00	10859.00	0.00	Matured & Renewed
44	FDR NO. 3016439052	0.00	185189.00	0.00	0.00	185189.00
45	FDR NO. 3031742082	315244.00	0.00	0.00	0.00	315244.00
46	FDR NO. 3031742231	306534.00	0	0.00	0.00	306534.00
47	FDR NO. 3033468447	131837.00	0.00	0.00	0.00	131837.00
48	FDR NO. 3033468628	162938.00	0.00	0.00	0.00	162938.00
49	FDR NO. 3037272278	818624.00	0.00	0.00	0.00	818624.00
50	FDR NO. 3045745917	456203.00	0.00	29965.00	0.00	Matured & Renewed
51	FDR NO. 3045745917	0.00	486168.00	0.00	0.00	486168.00
52	FDR NO. 3058966146	1274264.00	0.00	314588.00	0.00	Matured & Renewed
53	FDR NO. 3058966146	0.00	1588852.00	0.00	0.00	1588852.00
54	FDR NO. 3058966340	768192.00	0.00	189644.00	0.00	Matured & Renewed
55	FDR NO. 3058966340	0.00	957836.00	0.00	0.00	957836.00
56	FDR NO. 3058966555	264187.00	0.00	52659.00	0.00	Matured & Renewed
57	FDR NO. 3058966555	0.00	316846.00	0.00	0.00	316846.00
58	FDR NO. 3063730523	53996.00	0.00	15498.00	0.00	Matured & Renewed
59	FDR NO. 3063730523	0.00	69494.00	0.00	0.00	69494.00
60	FDR NO. 423803030566670	154614.00	0.00	0.00	0.00	154614.00
<b>Allhabad Bank, Bilaspur</b>						
61	FDR NO. 50018415573	334639.00	0.00	0.00	0.00	334639.00
62	FDR NO. 50127312028	740944.00	0.00	47220.00	0.00	Matured & Renewed
63	FDR NO. 50127312028	0.00	788164.00	0.00	0.00	788164.00
<b>Total Rs.</b>						
		33647803.84	37086393.85	1773077.40	0.00	47406317.24

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





DWARIKA PRASAD VIPRA COLLEGE, HIGH COURT ROAD, BILASPUR (C.G.)

SCHEDULE 'P': ACCOUNTING POLICIES & NOTES ON ACCOUNTS

Financial Year: 2016-17

SIGNIFICANT ACCOUNTING POLICIES:

i) METHOD OF ACCOUNTING:

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

ii) FIXED ASSETS:

- a) Fixed Assets have been stated at their written down value.
- b) Depreciation has been provided for on written down value method at the rates and manner prescribed under Income Tax Rules, 1962.
- c) The cost of fixed assets includes all expenses incidental to acquisition/installation.

iii) GOVERNMENT GRANTS:

- a) Revenue grants are recognised in the year of receipt and taken to Income & Expenditure A/c accordingly.
- b) Grants received for acquisition of fixed assets till financial year 2010-11 is shown in Balance Sheet in the year of receipt and an amount equal to the amount of depreciation is transferred every year from grants a/c to Income & Expenditure A/c. Grants received from financial year 2011-12 are deducted from the cost of assets for which grant is received.

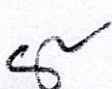
NOTES ON ACCOUNTS:

i) MAINTENANCE GRANT:

During the year the college has received a sum of Rs. 2,00,63,000.00 towards Maintenance Grant from Uchcha Shiksha Anudan Ayog.

Note: Schedule 'A' to 'P' form part of accounts.

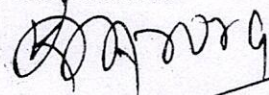
For Dwarika Prasad Vipra College

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

BILASPUR (C.G.)  
Date: 15/02/2018

FOR M/S ARORA TAWARI & ASSOCIATES  
Chartered Accountants



  
(K.L. ARORA)  
Partner  
M.No. 72889  
Firm reg. no. 006730C



# **D.P.VIPRA COLLEGE**

**OLD HIGH COURT ROAD,BILASPUR(C.G.)**

## **AUDIT REPORT**

**ACCOUNTING YEAR 2017-18**

**Auditors:**

**ARORA TAWARI & ASSOCIATES  
CHARTERED ACCOUNTANTS  
O-15 & 16, RATAN PLAZA,  
VYAPAR VIHAR,  
BILASPUR (C.G.) 495004  
PHONE : 406502**



To,  
The Chairman (Governing Body),  
Dwarika Prasad Vipra College,  
Old High Court Road,  
BILASPUR (C.G.)

Sub: Audit of Accounts of Dwarika Prasad Vipra College, Bilaspur for the year ended 31st March, 2018

Dear sir,

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

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

- |   |  |
|---|--|
| a) Cash Book                                    | b) Ledger                                |
| c) Journal                                      | d) Bank Books                            |
| e) Salary Register for<br>Regular & Adhoc Staff | f) Daily Collection<br>Register for Fees |
| g) Advance register                             | h) P.F. Loan Register                    |
| i) Receipt Books for Fee, and                   | j) Voucher Files for Expenses etc.       |

2. BALANCE CONFIRMATION: The balances included under Deposit, Loans and Advances, Provident Fund (Liability), P.F. Bank Deposit, P.F. Loan A/c, Forwarding Fee, Suraksha Nidhi, C.P.F. Raipur, E.P.F. Payable (1987 to 3/2002) E.P.F. Raipur and Caution Money A/c are subject to confirmation/ Reconciliation at the year end.

3. ADVANCES: There is no recovery in many advances since long e.g. E.P.F. Recoverable, Advance to Alok Singh Thakur, Advance for Computer, NCC A/c, G.I.S. (Non Grant) and U.S. & R.N. SHUKLA Loan a/c etc.

4. CONVEYANCE EXPENSES AND GENERAL & OFFICE EXPENSES: Some Conveyance expenses /allowances and General office expenses are not supported by proper Bills/ vouchers etc.



Contd..2..



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5. PHYSICAL VERIFICATION: No evidence of physical verification of fixed assts having been conducted during the year by management was available at the time of our audit.

6. In the above financial statement of the college the financial figures of the Arts Faculty of the college ( whose salary payment is financed by the government grant), and other faculties have been shown separately as the management has decided from the financial year 2017-18 to separately keep and maintain accounts for Arts faculty and also get them audited. However, assets created and liabilities incurred in Arts faculty from financial year 2017-18 only are shown in Arts faculty, and assets/ liabilities of earlier years are continued to be shown in other faculties' accounts

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

In our opinion, proper books of account have been kept by the college so far as appears from our examination of the books.

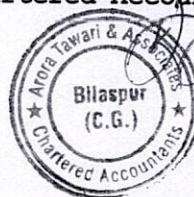
Subject to our comments mentioned in Paras ( 2 ) above and according to the explanations given to us, the said Balance Sheet, Income & Expenditure A/c and Receipts & Payments A/c read with the accounting policies & notes on accounts, give a true & fair view:-

i) in the case of the Balance Sheet, of the state of affairs of the college as at 31st March, 2018 and

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

For M/s ARORA TAWARI & ASSOCIATES  
Chartered Accountants

BILASPUR (C.G.)  
Date: 26/05/2020



(K.L. ARORA)

Partner

M.No. 072889

Firm Reg. No. 006730C

UDIN: 20072889AAAAAK1777



**DWARIKA PRASAD VIPRA COLLEGE: HIGH COURT ROAD : BILASPUR(C.G.)**  
**RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDING 31ST MARCH, 2018**

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RECEIPTS	AMOUNT	OTHER FACULTIES	ARTS FACULTY	TOTAL	PAYMENTS	AMOUNT	OTHER FACULTIES	ARTS FACULTY	TOTAL
<b>OPENING BALANCES:</b>					<b>SALARIES AND ALLOWANCES:</b> Regular Staff:				
Cash in hand		5246.06	0.00	5246.06	Grant Employees	0.00	19496401.00		19496401.00
Cash at Bank					Self Finance	0.00	5333301.00		5333301.00
(Schedule 'A')		6,592,011.17	5259714.33	11851725.50	<b>Regular Staff (Self Finance):</b>				
Fixed Deposits					Teaching	11254139.00			
(Schedule 'O')		47,406,317.24	0.00	47406317.24	Non Teaching	2519814.00	13773953.00	0.00	13773953.00
<b>INCOME FROM REVENUE FEE:</b>					Remuneration		4980705.00	677168.00	5657873.00
(Schedule 'B')		20870402.00	2080345.00	22950747.00	Affiliation Fees		246454.00	0.00	246454.00
<b>INCOME FROM OTHER SOURCES:</b>					Building Rent		365475.00	0.00	365475.00
Other Income		181608.53	0.00	181608.53	<b>CONTINGENCY EXPENSES:</b> (Schedule 'J')		4256343.90	848746.46	5105090.36
Interest from Bank		2327522.45	171710.53	2499232.98	<b>CAPITAL FUND EXPENSES:</b> (Schedule 'C')		2907295.00	0.00	2907295.00
<b>CAPITAL FUND RECEIPTS:</b>					<b>CURRENT ASSETS:</b> (Schedule 'G')		0.00	297820.00	297820.00
(Schedule 'C')		4050485.00	715389.00	4765874.00	<b>TRUST FUND EXPENDITURE:</b> (Schedule 'D')		1209921.00	0.00	1209921.00
<b>TRUST FUND RECEIPTS:</b>					<b>UNIVERSITY FUND EXPENDITURE:</b>				
(Schedule 'D')		9379551.41	2503062.00	11882613.41	(Schedule 'E')		229959.00	0.00	229959.00
<b>UNIVERSITY FUND RECEIPTS:</b>					<b>FIXED ASSETS:</b> (Schedule 'K')		4093840.00	200083.00	4293923.00
(Schedule 'E')		1179874.00	2729231.00	3909105.00	<b>PROVIDENT FUND LIABILITY A/C: ASSETS</b>				
<b>PROVIDENT FUND ASSETS:/LIABILITY</b>					(Schedule 'F')		1841527.00	969568	2811095.00
(Schedule 'F')		1841527.00	365,300.00	2206827.00	<b>CLOSING BALANCES:</b>				
<b>LOANS &amp; ADVANCES:</b> (Schedule 'I')					Cash in hand		28305.06	335.00	28640.06
Credits		14417856.00			Cash at Bank (Schedule 'A')		6346650.21	2428061.40	8774711.61
Less: Debits		12890362.00	1527494.00	1527494.00	Fixed Deposits (Schedule 'O')		56166350.69	2800000.00	58966350.69
<b>CURRENT LIABILITIES &amp; PROVISIONS:</b>									
Credits		7826109.00							
Less: Debits(Schedule 'H')		6741369.00	1084740.00	640550.00					
<b>GRANT IN AID:</b> Grant Received		0.00	18586182.00	18586182.00					
<b>Total Rs.</b>		96446778.86	33051483.86	129498262.72	<b>Total Rs.</b>		96446778.86	33051483.86	129498262.72

Note: Schedule 'A' to 'P' form part of accounts.

Certified that the above statement is true and correct.

BILASPUR (C.G.)  
Date:26/05/2020

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

BILASPUR (C.G.)  
Date:26/05/2020

As per our report of even date attached.  
**FOR M/S ARORA TAWARI & ASSOCIATES**  
Chartered Accountants



(K.L.ARORA)  
Partner  
M.No.72889  
Firm Reg. No. 006730C  
UDIN:20072889AAAAAK1777

5



**DWARIKA PRASAD VIPRA COLLEGE: HIGH COURT ROAD : BILASPUR(C.G.)**  
**INCOME AND EXPENDITURE ACCOUNT FOR YEAR ENDING 31ST MARCH, 2018**

EXPENDITURE	AMOUNT	OTHER FACULTIES	ARTS FACULTY	TOTAL	INCOME	AMOUNT	OTHER FACULTIES	ARTS FACULTY	TOTAL
<b>SALARIES AND ALLOWANCES:</b> Regular Staff:					<b>INCOME FROM REVENUE FEE:</b>				
Grant Employees			19496401.00	19496401.00	(Schedule 'B')	20870402.00	2080345.00		22950747.00
Self Finance			5333301.00	5333301.00					
Regular Staff (Self Finance:)	13773953.00			13773953.00	<b>INCOME FROM OTHER SOURCES:</b>				
Remuneration	4980705.00		677168.00	5657873.00	Other Income	181608.53			
Rent	365475.00		0.00	365475.00	Interest from Bank	2327522.45	2509130.98	171710.53	2680841.51
<b>CONTINGENCY EXPENSES:</b>					Grant in Aid: Grant Received		0.00	18586182.00	18586182.00
(Schedule 'J')	4256343.90		848746.46	5105090.36	<b>GRANT A/C:</b>				
Affiliation Fees	246454.00		0.00	246454.00	Amount tfd. from various grants on a/c of depreciation on assets (Schedule 'L')	414636.00		0.00	414636.00
<b>DEPRECIATION:</b>					<b>Deficit:</b> Being excess of Expenditure over Income transferred to General fund A/c	2302526.92	5532214.93		7834741.85
(Schedule 'K')	2473765.00		14836.00	2488601.00					
Total Rs.		26096695.90	26370452.46	52467148.36	Total Rs.		26096695.90	26370452.46	52467148.36

Note: Schedule 'A' to 'P' form part of accounts.

0.00

Certified that the above statement is true and correct.

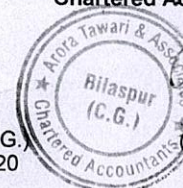
As per our report of even date attached.

FOR M/S ARORA TAWARI & ASSOCIATES  
Chartered Accountants

BILASPUR (C.G.)  
Date:26/05/2020

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

BILASPUR (C.G.)  
Date:26/05/2020



(K.L.ARORA)  
Partner  
M.No.72389  
Firm Reg. No. 006730C  
UDIN:20072889AAAAAK1777



(6)

**DWARIKA PRASAD VIPRA COLLEGE: HIGH COURT ROAD : BILASPUR(C.G.)**  
**BALANCE SHEET AS ON 31ST MARCH,2018**

FUND & LIABILITIES	OTHER FACULTIES	ARTS FACULTY	TOTAL	PROPERTY & ASSETS	AMOUNT	OTHER FACULTIES	ARTS FACULTY	TOTAL
<u>FUNDS A/C:</u> (Schedule 'N')	118573387.44	5947682.00	124521069.44	<u>FIXED ASSETS:</u> (Schedule 'K')		27243755.00	185247.00	27429002.00
<u>GRANTS A/C:</u> (Schedule 'L')	3246273.00	0.00	3246273.00	<u>FIXED DEPOSIT:</u> (Schedule 'O')		56166350.69	2800000.00	58966350.69
<u>PROVIDENT FUND LIABILITY A/C:</u> (Schedule 'F')	9887701.65	365300.00	10253001.65	<u>PROVIDENT FUND ASSETS A/C:</u> (Schedule 'F')		9702485.24	969568.00	10672053.24
<u>CURRENT LIABILITIES &amp; PROVISIONS:</u> (Schedule 'H')	2885110.50	640550.00	3525660.50	<u>LOANS &amp; ADVANCES:</u> (Schedule 'I')		6250987.05	84714.00	6335701.05
				<u>CURRENT ASSETS A/C:</u> (Schedule 'G')		1029369.35	280818.00	1310187.35
				<u>CASH &amp; BANK BALANCES:</u>				
				Cash in hand	28305.06		335.00	335.00
				Cash at Bank (Schedule 'A')	6346650.21	6374955.27	2428061.40	8803016.67
				<u>GENERAL FUND A/C:</u> (Schedule 'M')		27824569.99	204788.60	28029358.59
Total Rs.	134592472.59	6953532.00	141543004.59	Total Rs.		134592472.59	6953532.00	141546004.59

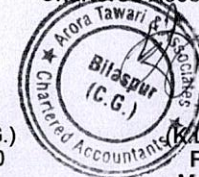
Note: Schedule 'A' to 'P' form part of accounts.

Certified that the above statement is true and correct.

0.00 0.00

As per our report of even date attached.

FOR M/S ARORA TAWARI & ASSOCIATES  
Chartered Accountants



BILASPUR (C.G.)  
Date:26/05/2020

(K.L. ARORA)  
Partner  
M.No.72889  
Firm Reg. No. 006730C  
UDIN:20072889AAAAAK1777

BILASPUR (C.G.)  
Date:26/05/2020

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



**DWARIKA PRASAD VIPRA COLLEGE, HIGH COURT ROAD, BILASPUR (C.G.)**  
**SCHEDULE 'A' : BANK BALANCES**

SL. NO.	PARTICULARS	BALANCE AS ON 01.04.2017	BALANCE AS ON 31.03.2018
<b>OTHR FACULTIES</b>			
1	Allahabad Bank, A/c No. 17455/20050475409	71357.80	333975.80
2	State Bank of India A/c no. 10826091021	716256.31	329413.63
3	State Bank of India A/c no. 36730735904	0.00	3698883.34
4	United Bank of India, A/c No. 1539050002554	0.00	64011.13
5	United Bank of India, A/c No. 1539010001182	5804397.06	1920366.31
Total Rs.		6592011.17	6346650.21
<b>ARTS FACULTIES</b>			
1	Allahabad Bank, A/c No. 20050480758	2755804.00	1764375.00
2	Punjab National Bank, A/c No. 13905/0058000100139054	2503910.33	34794.76
3	UBI C.A. No. 423801010036638	0.00	628891.64
Total Rs.		5259714.33	2428061.40

**SCHEDULE "B" : INCOME FROM REVENUE FEE**

SL. NO.	PARTICULARS	FEE COLLECTED	REFUNDED/ REMITTED	NET COLLECTION
<b>OTHR FACULTIES</b>				
1	Admission Fee	257300.00	200.00	257100.00
2	Admission Form Fee	472700.00	74700.00	398000.00
3	Envoirnment Fees	24432.00	24432.00	0.00
4	T.C. & Other fees	293989.00	0.00	293989.00
5	Tuition Fees	19955606.00	34293.00	19921313.00
Total Rs.		21004027.00	133625.00	20870402.00
<b>ARTS FACULTIES</b>				
1	Admission Fee	115710.00	5445.00	110265.00
2	Admission Form Fee	160400.00	0.00	160400.00
3	Envoirnment Fees	11115.00	9500.00	1615.00
4	T.C. & Other fees	1317612.00	0.00	1317612.00
5	Tuition Fees	125323.00	0.00	125323.00
6	Practicle Fees	365130.00	0.00	365130.00
Total Rs.		2095290.00	14945.00	2080345.00

**SCHEDULE "C" : CAPITAL FUND A/C**

PARTICULARS	AMOUNT
<b>OTHR FACULTIES</b>	
<b>A. RECEIPTS:</b>	
1 Capital Fund Fee	2750953.00
2 Practical Fee	1405860.00
	4156813.00
Less: Refunded	106328.00
Total Capital Fund Receipts	4050485.00
<b>B. EXPENSES:</b>	
1 Electricity Expenses	712760.00
2 Praticle Expenses	214006.00
3 Repairs & Maintenance(Electrical)	85179.00
4 Repairs & Maintenance(Furniture)	44105.00
5 Repairs & Maintenance(Building)	1680294.00
6 Repairs & Mainterrance(Other)	170951.00
Total Capital Fund Expenses	2907295.00
Transferred to Capital Fund	1143190.00
<b>ARTS FACULTIES</b>	
<b>A. RECEIPTS:</b>	
1 Capital Fund Fee	715389.00
Transferred to Capital Fund	715389.00

*(Signature)*  
**In. PRINCIPAL**  
D.P. Vipra College  
Bilaspur (C.G.)





**DWARIKA PRASAD VIPRA COLLEGE, HIGH COURT ROAD, BILASPUR (C.G.)**  
**SCHEDULE "D" : TRUST FUND A/C**

SL. NO.	PARTICULARS	AMOUNT
<b>OTHR FACULTIES</b>		
<b>A. RECEIPTS:</b>		
1	Trust Fund Fee	5830879.00
2	Other (Trust Fund)	3548672.41
	<b>Total Trust Fund Receipts</b>	<b>9379551.41</b>
<b>B. EXPENSES:</b>		
1	Function & Celebration Exps.	109191.00
2	Newspapers & Periodicals	12076.00
3	Parishad Expenses	13792.00
4	Seminar Expenses	15534.00
5	Sports Expenses	49306.00
6	Student Union Exps.	788064.00
7	Yuva Utsav (Trust Fund)	2218.00
8	Other (Trust Fund) Exps.	217604.00
9	Trust Fund Expenses	2136.00
	<b>Total Trust Fund Expenses</b>	<b>1209921.00</b>
	<b>Transferred to Trust Fund</b>	<b>8169630.41</b>
<b>ARTS FACULTIES</b>		
<b>A. RECEIPTS:</b>		
1	Trust Fund Fee	2,503,492.00
	<u>Less: Expenses</u>	<u>430.00</u>
	<b>Transferred to Trust Fund</b>	<b>2503062.00</b>

**SCHEDULE "E" : UNIVERSITY FUND A/C**

SL. NO.	PARTICULARS	FEE REMITTED/ EXPENSES INCURRED	FEE COLLECTED
<b>OTHR FACULTIES</b>			
1	University Fund Account	229959.00	1179874.00
	<b>Total</b>	<b>229959.00</b>	<b>1179874.00</b>
	<b>Transferred to University Fund</b>		<b>949915.00</b>
<b>ARTS FACULTIES</b>			
1	University Fund Account	173399.00	2902630.00
	<b>Total</b>	<b>173399.00</b>	<b>2902630.00</b>
	<b>Transferred to University Fund</b>		<b>2729231.00</b>

*(Signature)*  
**In. PRINCIPAL**  
D.P. Vipra College  
Bilaspur (C.G.)





**DWARIKA PRASAD VIPRA COLLEGE, HIGH COURT ROAD, BILASPUR (C.G.)**  
**SCHEDULE "F"**

**PROVIDENT FUND LIABILITY:**

PARTICULARS	AMOUNT	AMOUNT
<b>OTHR FACULTIES</b>		
Opening Balance as on 01-04-2017		11,729,228.65
<u>Add: Credits during the year</u>		
Bank Interest		232,907.00
<u>Less: Part/Final Payment during the year</u>		11,962,135.65
Closing Balance as on 31-03-2018		2,074,434.00
		9,887,701.65
<b>ARTS FACULTIES</b>		
Credits During the Year		365,300.00
Closing Balance as on 31-03-2018		365,300.00

**PROVIDENT FUND ASSETS:**

SL. NO.	PARTICULARS	AMOUNT	AMOUNT
	<b>OTHR FACULTIES</b>		
1	<b>P.F.BANK A/C:</b>		
	As per last Balance Sheet	6664329.68	
	<u>Add: Deposited during the year</u>	232907.00	
		6897236.68	
	<u>Less: Withdrawn during the year</u>	3474434.00	
			3422802.68
2	<b>P.F.LOAN A/C:</b>		
	As per last Balance Sheet	1281770.56	
	<u>Add: Given during the year</u>	1400000.00	
		2681770.56	
	<u>Less: Recovered during the year</u>	0.00	
			2681770.56
3	<b>P.F.FIXED DEPOSIT:</b>		
	As per last Balance Sheet	3597912.00	
	<u>Add: Deposited during the year</u>	0.00	
		3597912.00	
	<u>Less: Matured during the year</u>	0.00	
			3597912.00
	<b>Total Rs.</b>		9702485.24

**Note:** Total Receipt

1	Withdrawn from Bank A/cs	3474434.00		
	<u>Less: Amount deposited in Bank A/cs</u>	232907.00	3241527.00	
2	Fixed Deposit Matured	0.00		
	<u>Less: Amount Deposited in Fixed Deposit</u>	0.00	0.00	
3	Loan Recovered	0.00		
	<u>Less: Given</u>	1400000.00	(1400000.00)	1841527.00

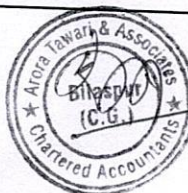
Amount shown in Receipts & Payments A/c

1841527.00

**ARTS FACULTIES**

1	<b>P.F.BANK A/C:</b>			
	As per last Balance Sheet		0.00	
	<u>Add: Deposited during the year</u>		969568.00	
			969568.00	
	<u>Less: Withdrawn during the year</u>		0.00	
				969568.00

*(Signature)*  
**In. PRINCIPAL**  
D.P. Vipra College  
Bilaspur (C.G.)







**SCHEDULE "G" : CURRENT ASSETS**

SL. NO.	Particulars	Balance on 01.04.2017	Debit during the year	Credit during the year	Balance as on 31.03.2018
<b>OTHR FACULTIES</b>					
1	Suraksha Nidhi Bank A/cs	17362.40	0.00	0.00	17362.40
2	Revenue Deposit with Treasury	512748.00	0.00	0.00	512748.00
3	Balance in Code 0202 with Treasury	165076.00	0.00	0.00	165076.00
4	<b>Security Deposits</b>				
5	Deposit A/c	6216.95	0.00	0.00	6216.95
6	Bharti Telenet	2160.00	0.00	0.00	2160.00
7	Makhan Lal Chaturvedi University, Bhoj	121000.00	0.00	0.00	121000.00
8	Security Deposits with C.S.E.B.	204806.00	0.00	0.00	204806.00
	<b>Total Rs.</b>	<b>1029369.35</b>	<b>0.00</b>	<b>0.00</b>	<b>1029369.35</b>
<b>ARTS FACULTIES</b>					
1	P.D.A/C with Treasury	67712.00	18586182.00	18490595.00	163299.00
2	S.D. Alok Singh Thakur	0.00	117519.00	0.00	117519.00
	<b>Total Rs.</b>	<b>67712.00</b>	<b>18703701.00</b>	<b>18490595.00</b>	<b>280818.00</b>

**SCHEDULE "H" : CURRENT LIABILITIES & PROVISIONS**

SL. NO.	Particulars	Balance on 01.04.2017 Cr./(Dr.)	Debit during the year	Credit during the year	Balance as on 31.03.2018 Cr./(Dr.)
<b>OTHR FACULTIES</b>					
1	BUB Exam	(443515.00)	973552.00	1895000.00	477933.00
2	C.P.F. Raipur	209572.00	0.00	0.00	209572.00
3	Durvarti Shiksha, Bilaspur	9778.00	0.00	0.00	9778.00
4	Employees Bank Loan	(5591.00)	796489.00	741485.00	(60595.00)
5	E.P.F. Raipur	252863.00	3546175.00	3496210.00	202898.00
6	ESIC A/c	(811.00)	480658.00	485110.00	3641.00
7	Exam Advance from Govt/ Others	271894.00	252144.00	281394.00	301144.00
8	Forwarding Fees	305026.00	0.00	215490.00	520516.00
9	G.I.S. Account	15774.00	72494.00	92573.00	35853.00
10	G.I.S. Non Grant	(34705.00)	73450.00	72440.00	(35715.00)
11	G.R.F. Grant (Seema Mishra)	243400.00	0.00	0.00	243400.00
12	M.R.P. 11th plan	(72930.00)	0.00	0.00	(72930.00)
13	M.R.P. 10th plan	(30798.00)	0.00	0.00	(30798.00)
14	Rajya Hindi Granth Acadami, Raipur	4305.00	0.00	0.00	4305.00
15	Red Cross Account	0.00	159335.00	159335.00	0.00
16	Salary Withheld -Arun Kashyap	(291.00)	0.00	0.00	(291.00)
17	S.D. Bhatt Enterprises	0.00	92138.00	92138.00	0.00
18	Security Deposits(Alok Singh Thakur)	496764.00	0.00	0.00	496764.00
19	Suraksha Nidhi (Employee)	97225.50	0.00	0.00	97225.50
20	Income Tax (T.D.S.)	0.00	294934.00	294934.00	0.00
21	UGC MRP Dr. K.K. Sharma	11430.00	0.00	0.00	11430.00
22	UGC MRP Dr. Manish Tiwari	75000.00	0.00	0.00	75000.00
23	UGC MRP Dr. N.N. Patel	1275.00	0.00	0.00	1275.00
24	UGC MRP Dr. Sushma Sharma	82500.00	0.00	0.00	82500.00
25	UGC MRP M.L. Jaiswal	50000.00	0.00	0.00	50000.00
26	UGC MRP M.S. Tamboli	60000.00	0.00	0.00	60000.00
27	UGC MRP Renu Nayar	66200.00	0.00	0.00	66200.00
28	UGC MRP R.N. Patel	7500.00	0.00	0.00	7500.00
29	UGC MRP R.P. Singh	(36500.00)	0.00	0.00	(36500.00)
30	Withheld Salary -Arun Kashyap	(4869.00)	0.00	0.00	(4869.00)
<b>SCHOLARSHIP A/C:</b>					
31	Smt.Janki Devi Smriti	40092.00	0.00	0.00	40092.00
32	Smt.Lalita Devi Sharma (Ram Sanehi Sharma)	24000.00	0.00	0.00	24000.00
33	Merit	20377.00	0.00	0.00	20377.00
34	Viklang	2680.00	0.00	0.00	2680.00
35	O.P. Dwivedi	25000.00	0.00	0.00	25000.00
36	Others	32725.00	0.00	0.00	32725.00
37	Dr. Suresh Chandra Shukla	25000.00	0.00	0.00	25000.00
	<b>Total Rs.</b>	<b>1800370.50</b>	<b>6741369.00</b>	<b>7826109.00</b>	<b>2885110.50</b>
<b>ARTS FACULTIES</b>					
1	Advance Salary	0.00	1104358.00	1140640.00	36282.00
2	CPF Employees	0.00	0.00	604268.00	604268.00
	<b>Total Rs.</b>	<b>0.00</b>	<b>1104358.00</b>	<b>1744908.00</b>	<b>640550.00</b>

*(Signature)*  
**In. PRINCIPAL**  
 D.P. Vipra College  
 Bilaspur (C.G.)





**DWARIKA PRASAD VIPRA COLLEGE, HIGH COURT ROAD, BILASPUR (C.G.)**

**SCHEDULE "I": LOANS & ADVANCES**

SL. NO.	Particulars	Balance on 1.4.2017	Given During the year	Recovered during the year	Balance as on 31.03.2018
<b>OTHR FACULTIES</b>					
1	Advance for Computer	125572.50	0.00	0.00	125572.50
2	Advance Salary (Regular Staff)	1063640.00	5722000.00	6722358.00	63282.00
3	Advance (Others)	557357.43	3156812.00	2698225.00	1015944.43
4	Advance to Alok Singh Bilaspur	1561195.00	0.00	0.00	1561195.00
5	Advance to Manish Tiwari (UGC)	78745.00	0.00	0.00	78745.00
6	Advance to Smt. Bal Kumari Devi	165434.00	0.00	0.00	165434.00
7	Advance to 1 NC Click Online Pvt. Ltd.	16000.00	0.00	0.00	16000.00
8	Advance to Bhatt Enterprises	0.00	1700000.00	1700000.00	0.00
9	Advance to M.L. Jaiswal	20000.00	0.00	0.00	20000.00
10	Advance to M.S. Tamboli	44000.00	0.00	0.00	44000.00
11	Advance to Dr. Sushma Sharma	50000.00	0.00	0.00	50000.00
12	Advance to Dr. U.S. Shukla	50000.00	0.00	0.00	50000.00
13	Advance to Global Scientific, Bilaspur	0.00	0.00	0.00	0.00
14	Advance to Ku. Seema Mishra	219000.00	0.00	16000.00	(16000.00)
15	Advance to Manish Tiwari	30000.00	0.00	0.00	219000.00
16	Advance to M.S. Tamboli (Expenses)	50000.00	0.00	0.00	30000.00
17	Advance to M/s Shree Sumukh	420500.00	0.00	0.00	50000.00
18	Advance to Prathivya Infra Project Pvt.	136092.00	0.00	420500.00	0.00
19	Advance to Saroj Construction	0.00	50000.00	136092.00	0.00
20	Advance to R.K. Electrical	25000.00	0.00	50000.00	0.00
21	D.P.V. Bed. College	490351.00	0.00	0.00	25000.00
22	E.P.F. Recoverable(1987-3/2002)	52326.00	0.00	0.00	490351.00
23	Exam Advance to Dr. Anju Shukla	108800.00	128000.00	0.00	52326.00
24	Exam Advance to Dr. R.P. Pandey	108000.00	169000.00	148000.00	88800.00
25	Exam Advance to Sadhna Some	58000.00	179000.00	188000.00	89000.00
26	G.G.D.U. Exam	355415.00	0.00	148000.00	89000.00
27	NCC A/c	24072.00	0.00	0.00	355415.00
28	NCP Exam	7532.00	0.00	0.00	24072.00
29	NSS A/c	16356.12	55550.00	0.00	7532.00
30	Salary Advance to Non-Grant	1455378.00	0.00	75551.00	(3644.88)
31	Shri S.K. Upadhyay	0.00	15000.00	336968.00	1118410.00
32	Snatak Mahavidyalaya Shikshan Samii	382000.00	0.00	15000.00	0.00
33	U.S. & R.N. Shukla Loan	107715.00	0.00	0.00	382000.00
34	Advance to R.P. Pandey	0.00	0.00	0.00	107715.00
35	Advance to Upasna Pandey	0.00	0.00	24950.00	(24950.00)
36	Adv. To S.R. Chandravanshi	0.00	0.00	23212.00	(23212.00)
37	Advance to Bhatt Enterprises	0.00	15000.00	15000.00	0.00
		0.00	1700000.00	1700000.00	0.00
Total Rs.		7778481.05	12890362.00	14417856.00	6250987.05
<b>ARTS FACULTIES</b>					
1	Advance to S.R. Chandravanshi	0.00	23686.00	31500.00	(7814.00)
2	Advance to Upasna Pandey	0.00	50000.00	30000.00	20000.00
3	BUB Exam Advance	0.00	31303.00	0.00	31303.00
4	IQAC/ UGC	0.00	41225.00	0.00	41225.00
Total Rs.		0.00	146214.00	61500.00	84714.00

*(Signature)*

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





(13)  
(12)

**DWARIKA PRASAD VIPRA COLLEGE, HIGH COURT ROAD, BILASPUR (C.G.)**

**SCHEDULE "J": CONTINGENCY EXPENSES**

SL. NO.	PARTICULARS	AMOUNT
<b>OTHR FACULTIES</b>		
1	Advertisement Exps.	126,283.00
2	Audit & Certification Fee	76,700.00
3	Bank Charges	188,560.90
4	Computer Stationery Etc. Exps.	97,474.00
5	ESIC Penality	359,519.00
6	Inspection fees Expenses	65,735.00
7	Legal & Professional Expenses	1,581,102.00
8	Local Conveyance	13,554.00
9	Meeting Expenses	114,578.00
10	Miscellaneous Expenses	53,443.00
11	Nishulka Shiksha Expenses	19,078.00
12	Office Expenses	53,577.00
13	Photocopy & Typing Charges	69,115.00
14	Postage and Telegrams	16,415.00
15	Printing Exps.	75,319.00
16	Stationery Expenses	211,640.00
17	Telephone Expenses	28,095.00
18	Travelling Expenses	108,185.00
19	Staff Welfare Expenses	19,436.00
20	Jyoti Magazine Expenses	142,800.00
21	Naac Expenses	835,735.00

Grand Total Rs.

4,256,343.90

**ARTS FACULTIES**

1	Bank Charges	26,512.46
2	Electricity Expenses	111,930.00
3	Function and Celebration Expenses	900.00
4	Legal and Profession Expenses	55,360.00
5	Local Conveyance Expenses	515.00
6	Meeting Expenses	19,423.00
7	Misc Expenses	4,718.00
8	News Paper and Periodicals	532.00
9	Office Expenses	953.00
10	Old CPF Payment	49,829.00
11	Photocopy and Typing	7,221.00
12	Postage and Telegram	690.00
13	Practical Expenses	4,500.00
14	Printing and Stationery	38,550.00
15	Rent Expenses	82,522.00
16	Repairing and maintainance	36,758.00
17	Stationery Expenses	34,948.00
18	Student Union Expenses	372,472.00
19	Telephone Expenses	413.00

Grand Total Rs.

848,746.46

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





**DWARIKA PRASAD VIPRA COLLEGE, HIGH COURT ROAD, BILASPUR (C.G.)**  
**SCHEDULE 'K' : FIXED ASSETS & DEPRECIATION**

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SL. Particulars. NO.	W.D.V.as on 1.4.2017	Addition during the year	Total	Depreciation Rate	Amount	W.D.V.as on 31.3.2018
<b>OTHER FACILITIES</b>						
<b>1 BASIC GRANTS:</b>						
Books & Journals	170.00	0.00	170.00	15%	26.00	144.00
Equipments	433.00	0.00	433.00	15%	65.00	368.00
<b>2 COACHSHIP GRANTS :</b>						
Badminton Court	6291.00	0.00	6291.00	10%	629.00	5662.00
Basket Ball Ground	6085.00	0.00	6085.00	10%	609.00	5476.00
Books & Journals	195.00	0.00	195.00	15%	29.00	166.00
Equipment Coachship:						
Calculator						
Computer						
Duplicator Machine						
Intercom						
Map Charts etc.						
Screen Projector						
V.C.R.	260.00	-	260.00	15%	39.00	221.00
Hand Ball Ground	1108.00	0.00	1108.00	10%	111.00	997.00
Volley Ball Ground	4472.00	0.00	4472.00	10%	447.00	4025.00
<b>3 DEVELOPMENT GRANTS:</b>						
Air Conditioner	211.00	0.00	211.00	15%	32.00	179.00
Books & Journals	342.00	0.00	342.00	15%	51.00	291.00
Equipments	2500.00	0.00	2500.00	15%	375.00	2125.00
<b>4 REMEDIAL COURSE GRANTS:</b>						
Furniture	1608.00	0.00	1608.00	10%	161.00	1447.00
Library Books	4687.00	0.00	4687.00	15%	703.00	3984.00
Computer Equipments	36.00	0.00	36.00	60%	22.00	14.00
Photophone	202.00	0.00	202.00	15%	30.00	172.00
<b>5 UGC Non-Rec.GRANTS :</b>						
Almirah	544.00	0.00	544.00	10%	54.00	490.00
Building	122563.00	0.00	122563.00	10%	12256.00	110307.00
Computer	1.00	0.00	1.00	0	0.00	1.00
Library Books						
Books & Journals						
Books & Journals						
Books & Journals	45414.00	0	45414.00	15%	6812.00	38602.00
Sports Materials	3159.00	0.00	3159.00	15%	474.00	2685.00
Lab. Building						
Ext. of Lab.	171637.00	0	171637.00	10%	17164.00	154473.00
Books & Journal	24035.00	0.00	24035.00	15%	3605.00	20430.00
Equipments	979442.00	805316.00	1784758.00	15%	267714.00	
		13948.00	13948.00	7.50%	1046.00	1529946.00
		747.00	747.00	15%	112.00	
Library Books	0.00	81309.00	81309.00	7.50%	6098.00	75846.00
<b>6 OTHER ASSETS:</b>						
Air Conditioner(Computer Room)	0.00	86000.00	86000.00	15%	12900.00	73100.00
Air Conditioner	92471.00	0.00	92471.00	15%	13871.00	78600.00
Almirah	39695.00	0.00	39695.00	10%	3970.00	35725.00
Aqua fresh (Water Cooler)	12770.00	0.00	12770.00	10%	1277.00	11493.00
Auditorium	1057798.00	0.00	1057798.00	10%	105780.00	952018.00
Bio Matric Device	8615.00	0.00	8615.00	10%	862.00	7753.00
Books & Journal (11TH Plan)	15722.00	0.00	15722.00	15%	2358.00	13364.00
Books & Journal (12TH Plan)	197086.00	0.00	197086.00	15%	29563.00	167523.00
Books & Journals (UGC NON G)	54814.00	0.00	54814.00	15%	8222.00	46592.00
Books & Journals (UGC XIth Plan)	41382.00	0.00	41382.00	15%	6207.00	35175.00
Books (Remedia) UGC XI	25385.00	0.00	25385.00	15%	3808.00	21577.00
Boundry Wall	129487.00	0.00	129487.00	10%	12949.00	116538.00
Building	1217749.00	0.00	1217749.00	10%	121775.00	1095974.00
Building (Watchman & Canteen)	28761.00	0.00	28761.00	10%	2876.00	25885.00
Building Classroom Grant	191060.00	0.00	191060.00	10%	19106.00	171954.00
Building(Micro Bio)	117656.00	0.00	117656.00	10%	11766.00	105890.00
Building(Principal Office)	459414.00	0.00	459414.00	10%	45941.00	413473.00
Building UGC 11TH Plan	774346.00	0.00	774346.00	10%	77435.00	696911.00
Building UGC XI Plan	14434.00	0.00	14434.00	10%	1443.00	12991.00
Camera A/c	7862.00	0.00	7862.00	15%	1179.00	6683.00
Car Garage	6455.00	0.00	6455.00	10%	646.00	5809.00
CCTV Camera	52557.00	60019.00	112576.00	15%	16886.00	
		24815.00	24815.00	7.5%	1861.00	118644.00
Ceiling Fan	33624.00	0.00	33624.00	10%	3362.00	30262.00

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





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Chemistry Lab Building	1223727.00	0.00	1223727.00	10%	122373.00	1101354.00	
College Gate	73433.00	0.00	73433.00	10%	7343.00	66090.00	
College Ground	19541.00	0.00	19541.00	10%	1954.00	17587.00	
Computer	9350.00	0.00	9350.00	60%	5610.00	3740.00	
Computer A/c (Remedial)	16.00	0.00	16.00	60%	10.00	6.00	
Computer Equipments	920.00	0.00	920.00	60%	552.00	368.00	
Computer A/c (MP)	32.00	0.00	32.00	60%	19.00	13.00	
Computer Room	2920.00	0.00	2920.00	10%	292.00	2628.00	
Computer Room(Off.)	2911.00	0.00	2911.00	10%	291.00	2620.00	
Electrical Equipments Cooler	2636.00	72000.00	74636.00	15%	11195.00	63441.00	
Cord Less Phone	639.00	0.00	639.00	15%	96.00	543.00	
Cycle a/c	2660.00	0.00	2660.00	10%	266.00	2394.00	
Digital Camera	2700.00	0.00	2700.00	15%	405.00	2295.00	
Digital Podium & Projector	280971.00	0.00	280971.00	15%	42146.00	238825.00	
Electr.Installation	452426.00	147600.00	600026.00	10%	60003.00		
		35321.00	35321.00	5%	1766.00	573578.00	
Electrical Transformer	223548.00	0.00	223548.00	15%	33532.00	190016.00	
E. Library	154244.00	34500.00	188744.00	15%	28312.00		
		58775.00	58775.00	7.5%	4408.00	214799.00	
Equipments (10TH Plan)	47421.00	0.00	47421.00	15%	7113.00	40308.00	
Equipments (11TH Plan)	183977.00	0.00	183977.00	15%	27697.00	156380.00	
Equipments (Backward Area)	73480.00	0.00	73480.00	15%	11022.00	62458.00	
Equipments (UGC 11TH Plan)	155173.00	0.00	155173.00	15%	23276.00	131897.00	
Equipments (UGC 12TH Plan)	79002.00	0.00	79002.00	15%	11850.00	67152.00	
Equipments (UGC XI Plan)	123638.00	0.00	123638.00	15%	18546.00	105092.00	
Fire Extinguisher	337.00	0	337.00	15%	51.00	286.00	
Furniture & Fixtures	629030.00	165010.00	794040.00	10%	79404.00		
		12928.00	12928.00	5%	646.00	726918.00	
Games & Sports Mater.	339735.00	0.00	339735.00	15%	50960.00	288775.00	
Geography Laboratory	25224.00	0.00	25224.00	10%	2522.00	22702.00	
Girls Toilet	307439.00	0.00	307439.00	5%	15372.00	292067.00	
H.P. Deskjet Printer	613.00	0.00	613.00	15%	92.00	521.00	
Improvement of Facility 12th Plan (Furniture) etc	19912.00	0.00	19912.00	10%	1991.00	17921.00	
Internet A/c		38372.00	38372.00	7.5%	2878.00	35494.00	
Lab Building (UGC IX Plan)	165832.00	0.00	165832.00	10%	16583.00	149249.00	
Land 1	1125172.00		1125172.00		0.00	1125172.00	
Land 2	2207996.00		2207996.00		0.00	2207996.00	
Land 3	91908.00		91908.00		0.00	91908.00	
Land 4	485744.00		485744.00		0.00	485744.00	
Land at Sendary	1541832.00		1541832.00		0.00	1541832.00	
Land 6	4339988.00		4339988.00		0.00	4339988.00	
LCD Projector(Remedial Course)	18202.00	0.00	18202.00	15%	2730.00	15472.00	
LCD Projector		31396.00	31396.00	15%	4709.00	26687.00	
LED Television	0.00	28990.00	28990.00	15%	4349.00	24641.00	
Library Books Book Bank	873204.00	0.00	873204.00	15%	130981.00	742223.00	
Loose Note Counting Machine	3042.00	0.00	3042.00	15%	456.00	2586.00	
Mobile Phone	17624.00	0.00	17624.00	15%	2644.00	14980.00	
New Building	188446.00	0.00	188446.00	10%	18845.00	169601.00	
Note Ditecting Machine	580.00	-	580.00	15%	87.00	493.00	
Office Chair	1076633.00	-	1076633.00	10%	107663.00	968970.00	
Phtocopier(Remedial Course)	16972.00	0.00	16972.00	15%	2546.00	14426.00	
Rain Water Harvesting system	0.00	103476.00	103476.00	15%	15521.00	87955.00	
Red Cross Room	0.00	38578.00	38578.00	10%	3858.00	34720.00	
Road A/c	0.00	38979.00	38979.00	10%	3898.00	35081.00	
Science Equipments	384832.00	17995.00	402827.00	15%	60424.00	342403.00	
Solar Power Plant	0.00	1965450.00	1965450.00	15%	294818.00		
	0.00	15000.00	15000.00	7.5%	1125.00	1684507.00	
Sound Box & Mic	1146.00	0.00	1146.00	15%	172.00		
	0.00	49510.00	49510.00	7.5%	3713.00	46771.00	
Sports Material A/c	2277646.00	0.00	2277646.00	15%	341647.00		
		167806.00	167806.00	7.5%	12585.00	2091220.00	
Tapnul A/c	30692.00	0.00	30692.00	15%	4604.00	26088.00	
T.V.Videocon	1119.00	0.00	1119.00	15%	168.00	951.00	
Typewriter	327.00	0.00	327.00	15%	49.00	278.00	
Misc.Assets							
Vikas Nidhi Assets	24078.00	0.00	24078.00	15%	3612.00	20466.00	
Water Cooler	9506.00	0.00	9506.00	15%	1426.00	8080.00	
Water Pipe Fittings	9274.00	0.00	9274.00	15%	1391.00	7883.00	
Womens Hostel	327851.00	0.00	327851.00	10%	32785.00	295066.00	
Xerox Machine	11841.00	0.00	11841.00	15%	1776.00	10065.00	
Total Rs.	25623680.00	4093840.00	29717520.00		2473765.00	27243755.00	
ARTS FACULTY							
Furniture & Fixtures	0.00	6800.00	6800.00	5%	340.00	6460.00	
Library Books	0.00	193283.00	193283.00	7.5%	14496.00	178787.00	
Total Rs.	0.00	200083.00	200083.00		14836.00	185247.00	

208/3/20  
In. PRINCIPAL  
D.P. Vipra College  
Bilaspur (C.G.)





**DWARIKA PRASAD VIPRA COLLEGE, HIGH COURT ROAD, BILASPUR (C.G.)**

**SCHEDULE "L"**

**STATEMENT OF GRANTS (A/c Year 2017-18)**

SL. NO.	Particulars	Balance as on 1.4.2017	Received During the year	TFD to Assets/ Refunded	Total	Amount to be Tr. For 2017-18 Rate Amount	Balance as on 31.03.2018
<b>OTHR FACULTIES</b>							
1	Auditorium (SECL)	307885.00	0.00	0.00	307885.00	10%	277096.00
2	Books & Journal (Backward area)	54618.00	0.00	0.00	54618.00	15%	46425.00
3	Books & Journal (Backward area)	18857.00	0.00	0.00	18857.00	15%	16028.00
4	Books & Journal(UGC IX Plan)	69833.00	0.00	0.00	69833.00	15%	59358.00
5	Books & Journal(Special Grant)	37714.00	0.00	0.00	37714.00	15%	32057.00
6	Books & Journal(UGC X Plan)	50209.00	0.00	0.00	50209.00	15%	42678.00
7	Books & Journal(UGC X Plan)	4267.00	0.00	0.00	4267.00	15%	3627.00
8	Books & Journal(UGC XI Plan)	22614.00	0.00	0.00	22614.00	15%	19222.00
9	Building Class Room	116219.00	0.00	0.00	116219.00	10%	104597.00
10	Building(Computer)	56487.00	0.00	0.00	56487.00	10%	50838.00
11	Building Grant	48526.00	0.00	0.00	48526.00	10%	43673.00
12	Building grant impro.facility 11th	65610.00	0.00	0.00	65610.00	10%	59049.00
13	Building (IX) Plan	95060.00	0.00	0.00	95060.00	10%	85554.00
14	Building (Micro bio ) Grant	70889.00	0.00	0.00	70889.00	10%	63800.00
15	Building Samiti	449703.00	0.00	0.00	449703.00	10%	404733.00
16	Building UGC Gen. Development	328050.00	0.00	0.00	328050.00	10%	295245.00
17	Building (X) Plan	27454.00	0.00	0.00	27454.00	10%	24709.00
18	Coachship Grant	312.00	0.00	0.00	312.00	15%	265.00
19	Computer (Grant Shanshd Nidhi)	3.00	0.00	0.00	3.00	60%	1.00
20	Computer Grant P.L. Mohle	28.00	0.00	0.00	28.00	60%	11.00
21	Computer Grant Sanshad Nidhi	3.00	0.00	0.00	3.00	60%	1.00
22	Computer (X) Plan	1.00	0.00	0.00	1.00	60%	1.00
23	Equipment (Backward)	72791.00	0.00	0.00	72791.00	15%	61872.00
24	Equipment 12th Plan	26281.00	0.00	0.00	26281.00	15%	22339.00
25	Equipment Fund	2290.00	0.00	0.00	2290.00	15%	1946.00
26	Equipment Grant	2495.00	0.00	0.00	2495.00	15%	2121.00
27	Equipment Grant (BK Ward Area)	37714.00	0.00	0.00	37714.00	15%	32057.00
28	Equipment Grant (Special Grant)	188575.00	0.00	0.00	188575.00	15%	160289.00
29	Equipments (Xth Plan)	8534.00	0.00	0.00	8534.00	15%	7254.00
30	Equipments (XIth Plan)	4240.00	0.00	0.00	4240.00	15%	3604.00
31	Equipments (Xth Plan)	46955.00	0.00	0.00	46955.00	15%	39912.00
32	Equipment XIth Plan	19686.00	0.00	0.00	19686.00	15%	16733.00
33	Improvement of Facility XIth Plan	18225.00	0.00	0.00	18225.00	10%	16402.00
34	IQUC UGC Grant	66711.00	0.00	0.00	66711.00	0.00	66711.00
35	Lab Building UGC IX plan	51592.00	0.00	0.00	51592.00	10%	46433.00
36	Play Ground & Accessories	5415.00	0.00	0.00	5415.00	10%	4873.00
37	Remedial Course	17848.00	0.00	0.00	17848.00	15%	15171.00
38	Special Grant for Inhanement				0.00	0.00	0.00
39	of intt cap building	36450.00	0.00	0.00	36450.00	10%	32805.00
	UGC Backward Area Plan Building	255150.00	0.00	0.00	255150.00	10%	229635.00
40	UGC Network Res. Centre	2857.00	0.00	0.00	2857.00	60%	1143.00
41	UGC R.G.N.F. SC. 11th Plan	368475.00	0.00	0.00	368475.00	15%	313204.00
42	Vocational Grant (Recc) B/f	21083.00	0.00	0.00	21083.00	15%	17921.00
43	Womans Hostel UGD	583200.00	0.00	0.00	583200.00	10%	524880.00

**ARTS FACULTIES**

N I L

Total Rs.	3660909.00	0.00	0.00	3660909.00	414636.00	3246273.00
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*(Signature)*

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





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**DWARIKA PRASAD VIPRA COLLEGE, HIGH COURT ROAD, BILASPUR (C.G.)**  
**SCHEDULE "M": GENERAL FUND A/C**

PARTICULARS	AMOUNT
<b>OTHR FACULTIES</b>	
Balance as per last Balance Sheet (Debit)	25522043.07
Add: Deficit during the year	2302526.92
Balance as on 31-03-2018 (Debit)	27824569.99
<b>ARTS FACULTIES</b>	
Balance as per last Balance Sheet (Credit)	5327426.33
Less: Deficit during the year	5532214.93
Balance as on 31-03-2018 (Debit)	(204788.60)

**SCHEDULE "N": FUNDS ACCOUNT**

SL. PARTICULARS	AMOUNT	AMOUNT
<b>OTHR FACULTIES</b>		
01. Capital Fund A/c		
Opening Balance as on 01-04-2017	58445029.07	
Add: Surplus of Capital Fund (Schedule "C")	1143190.00	59588219.07
02. Trust Fund A/c		
Opening Balance as on 01-04-2017	42623659.13	
Add: Surplus of Trust Fund (Schedule "D")	8169630.41	50793289.54
03. University Fund A/c		
Opening Balance as on 01-04-2017	5766304.83	
Add: Surplus of University Fund (Schedule "E")	949915.00	6716219.83
04. Capital Reserve		
As per last Balance Sheet		616130.00
05. Caution Money A/c		
Opening Balance as on 01-04-2017	859529.00	
Less: Refunded during the year	0.00	859529.00
Total Rs.		118573387.44
<b>ARTS FACULTIES</b>		
01. Capital Fund A/c		
Opening Balance as on 01-04-2017	0.00	
Add: Surplus of Capital Fund (Schedule "C")	715389.00	715389.00
02. Trust Fund A/c		
Opening Balance as on 01-04-2017	0.00	
Add: Surplus of Trust Fund (Schedule "D")	2503062.00	2503062.00
03. University Fund A/c		
Opening Balance as on 01-04-2017	0.00	
Add: Surplus of University Fund (Schedule "E")	2729231.00	2729231.00
Total Rs.		5947682.00

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





**DWARIKA PRASAD VIPRA COLLEGE: HIGH COURT ROAD: BILASPUR (C.G.)**

**SCHEDULE "O"  
FIXED DEPOSITS AS ON 31-03-18**

SL. NO.	FDR NO.	Face Value on 01.04.2017	Made during the year	Interest	T.D.S.	Face Value on 31.03.2018
<b>OTHER FACILITIES</b>						
<b>S.B.I. Bilaspur</b>						
1	FDR NO. 37585562787	0.00	2000000.00	0.00	0.00	2000000.00
2	FDR NO. 37197033072	0.00	1000000.00	0.00	0.00	Matured & Received
3	FDR NO. 37197091502	0.00	1000000.00	12335.00	0.00	Matured & Received
4	FDR NO. 37197093939	0.00	400000.00	0.00	0.00	400000.00
5	FDR NO. 37197234928	0.00	1200000.00	18810.00	0.00	Matured & Received
6	FDR NO. 375641149220	0.00	500000.00	0.00	0.00	500000.00
7	FDR NO. 37564149672	0.00	1100000.00	0.00	0.00	1100000.00
8	FDR NO. 37564150031	0.00	1200000.00	0.00	0.00	1200000.00
9	FDR NO. 37564150451	0.00	1000000.00	0.00	0.00	1000000.00
10	FDR NO. 37585563779	0.00	2000000.00	0.00	0.00	2000000.00
<b>U.B.I. Bilaspur</b>						
11	FDR NO. 1539100001151	1128294.10	0.00	0.00	0.00	1128294.10
12	FDR NO. 1539100001687	41546.63	0.00	<b>2584.02</b>	0.00	Matured & Renewed
13	FDR NO. 1539100001687	0.00	44130.65	0.00	0.00	44130.65
14	FDR NO. 1539100013907	1925104.41	0.00	<b>124230.00</b>	0.00	Matured & Renewed
15	FDR NO. 1539100013907	0.00	2049334.41	0.00	0.00	2049334.41
16	FDR NO. 1539100014137	1957126.24	0.00	0.00	0.00	1957126.24
17	FDR NO. 1539100014146	1795163.29	0.00	<b>0.00</b>	0.00	1795163.29
18	FDR NO. 1539100016153	30498.49	0.00	<b>2006.51</b>	0.00	Matured & Renewed
19	FDR NO. 1539100016153	0.00	32505.00	0.00	0.00	32505.00
20	FDR NO. 1539100017240	2383278.28	0.00	<b>151804.72</b>	0.00	Matured & Renewed
21	FDR NO. 1539100017240	0.00	2535083.00	0.00	0.00	2535083.00
22	FDR NO. 1539100018975	578015.59	0.00	<b>37296.41</b>	0.00	Matured & Renewed
23	FDR NO. 1539100018975	0.00	615312.00	0.00	0.00	615312.00
24	FDR NO. 1539100018984	1156025.99	0.00	<b>74595.01</b>	0.00	Matured & Renewed
25	FDR NO. 1539100018984	0.00	1230621.00	0.00	0.00	1230621.00
26	FDR NO. 1539100020077	2877433.22	0.00	<b>185707.78</b>	0.00	Matured & Renewed
27	FDR NO. 1539100020077	0.00	3063141.00	0.00	0.00	3063141.00
28	FDR NO. 1539100023621	25000.00	0.00	0.00	0.00	25000.00
29	FDR NO. 1539100023940	2000000.00	0.00	<b>25875.00</b>	0.00	Matured & Renewed
30	FDR NO. 1539100023940	0.00	2025875.00	0.00	0.00	2025875.00
31	FDR NO. 1539100023959	1900000.00	0.00	0.00	0.00	Matured & Received
32	FDR NO. 1539100023968	1810281.00	0.00	<b>0.00</b>	0.00	Matured & Renewed
33	FDR NO. 1539100023968	0.00	1810281.00	0.00	0.00	1810281.00
34	FDR NO. 1539100023977	1700000.00	0.00	0.00	0.00	Matured & Received
35	FDR NO. 1539100023995	1500000.00	0.00	<b>23625.00</b>	0.00	Matured & Renewed
36	FDR NO. 1539100023995	0.00	1523625.00	0.00	0.00	1523625.00
37	FDR NO. 1539100024648	2614082.00	0.00	<b>2307.00</b>	0.00	Matured & Renewed
38	FDR NO. 1539100024648	0.00	2616389.00	0.00	0.00	2616389.00
39	FDR NO. 1539100024657	2700000.00	0.00	0.00	0.00	Matured & Received
40	FDR NO. 1539100029342	2000000.00	0.00	<b>129063.00</b>	0.00	Matured & Renewed
41	FDR NO. 1539100029342	0.00	2129063.00	0.00	0.00	2129063.00
42	FDR NO. 1539100029379	1900000.00	0.00	<b>122609.00</b>	0.00	Matured & Renewed
43	FDR NO. 1539100029379	0.00	2022609.00	0.00	0.00	2022609.00
44	FDR NO. 1539100029388	1800000.00	0.00	<b>116156.00</b>	0.00	Matured & Renewed
45	FDR NO. 1539100029388	0.00	1916156.00	0.00	0.00	1916156.00
46	FDR NO. 1539100029795	25000.00	0.00	0.00	0.00	25000.00
47	FDR NO. 1539100032434	2000000.00	0.00	0.00	0.00	Matured & Received
48	FDR NO. 1539100032443	2100000.00	0.00	0.00	0.00	Matured & Received
49	FDR NO. 1539100032452	2200000.00	0.00	0.00	0.00	Matured & Received
50	FDR NO. 1539100035592	0.00	2200000.00	0.00	0.00	Matured & received
51	FDR NO. 1539100035608	0.00	2300000.00	1701.00	0.00	Matured & received
52	FDR NO. 1539100035617	0.00	2300000.00	1421.00	0.00	Matured & received
53	FDR NO. 1539100035626	0.00	2500000.00	0.00	0.00	Matured & received
54	FDR NO. 1539100035635	0.00	2600000.00	0.00	0.00	2600000.00
55	FDR NO. 1539100035644	0.00	1200000.00	0.00	0.00	1200000.00
56	FDR NO. 1539100037800	0.00	1200000.00	0.00	0.00	1200000.00
57	FDR NO. 1539100037828	0.00	2200000.00	0.00	0.00	2200000.00
58	FDR NO. 1539100037837	0.00	2100000.00	0.00	0.00	2100000.00
59	FDR NO. 1539100037873	0.00	2300000.00	0.00	0.00	2300000.00
<b>Central Bank of India, Bilaspur</b>						
60	FDR NO. 3007906856	47036.00	0.00	25497.00	0.00	Matured & Renewed
61	FDR NO. 3007906856	0.00	72533.00	0.00	0.00	72533.00
62	FDR NO. 3015615860	245280.00	0.00	<b>14982.00</b>	0.00	Matured & Renewed
63	FDR NO. 3015615860	0.00	260262.00	0.00	0.00	260262.00
64	FDR NO. 3015615893	350173.00	0.00	<b>21236.00</b>	0.00	Matured & Renewed
65	FDR NO. 3015615893	0.00	371409.00	0.00	0.00	371409.00

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





66	FDR NO. 3016439052	185189.00	0.00	11199.00	0.00	Matured & Renewed
67	FDR NO. 3016439052	0.00	196388.00	0.00	0.00	196388.00
68	FDR NO. 3031742082	315244.00	0.00	0.00	0.00	315244.00
69	FDR NO. 3031742231	306534.00	0	0.00	0.00	306534.00
70	FDR NO. 3033468447	131837.00	0.00	0.00	0.00	131837.00
71	FDR NO. 3033468628	162938.00	0.00	0.00	0.00	162938.00
72	FDR NO. 3037272278	818624.00	0.00	0.00	0.00	818624.00
73	FDR NO. 3045745917	486168.00	0.00	29482.00	0.00	Matured & Renewed
74	FDR NO. 3045745917	0.00	515650.00	0.00	0.00	515650.00
75	FDR NO. 3058966146	1588852.00	0.00	154730.00	0.00	Matured & Renewed
76	FDR NO. 3058966146	0.00	1743582.00	0.00	0.00	1743582.00
77	FDR NO. 3058966340	957836.00	0.00	93286.00	0.00	Matured & Renewed
78	FDR NO. 3058966340	0.00	1051122.00	0.00	0.00	1051122.00
79	FDR NO. 3058966555	316846.00	0.00	31873.00	0.00	Matured & Renewed
80	FDR NO. 3058966555	0.00	348719.00	0.00	0.00	348719.00
81	FDR NO. 3063730523	69494.00	0.00	10454.00	0.00	Matured & Renewed
82	FDR NO. 3063730523	0.00	79948.00	0.00	0.00	79948.00
83	FDR NO. 423803030566670	154614.00	0.00	41827.00	0.00	Matured & Renewed
84	FDR NO. 423803030566670	0.00	196441.00	0.00	0.00	196441.00
<b>Allhabad Bank, Bilaspur</b>						
85	FDR NO. 50018415573	334639.00	0.00	80692.00	0.00	Matured & Renewed
	FDR NO. 50018415573	0.00	415331.00	0.00	0.00	415331.00
86	FDR NO. 50127312028	788164.00	0.00	46916.00	0.00	Matured & Renewed
87	FDR NO. 50127312028		835080.00	0.00	0.00	835080.00
<b>Total Rs.</b>		47406317.24	62000590.06	1594300.45	0.00	56166350.69

## ARTS FACULTIES

1	FDR NO.5800PU00016137	-	2,400,000.00	-	-	2,400,000.00
2	FDR NO. 509478 Union Bank	-	400,000.00	-	-	400,000.00
<b>Total Rs.</b>		0.00	2800000.00	0.00	0.00	2800000.00

Dr. D.P. Vipra

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





(20)  
(19)

DWARIKA PRASAD VIPRA COLLEGE, HIGH COURT ROAD, BILASPUR (C.G.)

SCHEDULE 'P': ACCOUNTING POLICIES & NOTES ON ACCOUNTS

Financial Year: 2017-18

SIGNIFICANT ACCOUNTING POLICIES:

i) METHOD OF ACCOUNTING:

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

ii) FIXED ASSETS:

- a) Fixed Assets have been stated at their written down value.
- b) Depreciation has been provided for on written down value method at the rates and manner prescribed under Income Tax Rules, 1962.
- c) The cost of fixed assets includes all expenses incidental to acquisition/installation.

iii) GOVERNMENT GRANTS:

Revenue grants are recognised in the year of receipt and taken to Income & Expenditure A/c accordingly.

NOTES ON ACCOUNTS:

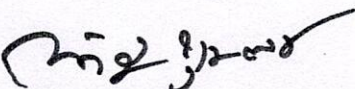
i) MAINTENANCE GRANT:

During the year the college has received a sum of Rs. 1,85,86,182.00 towards Maintenance Grant from Uchcha Shiksha Anudan Ayog.

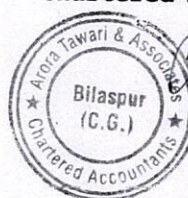
Note: Schedule 'A' to 'P' form part of accounts.

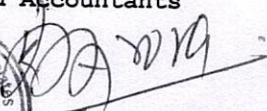
For Dwarika Prasad Vipra College

FOR M/S ARORA TAWARI & ASSOCIATES  
Chartered Accountants

  
In: **PRINCIPAL**  
(Chairman)  
(Governing Body)  
D.P. Vipra College  
Bilaspur (C.G.)

BILASPUR (C.G.)  
Date: 26/05/2020



  
(K.L. ARORA)  
Partner  
M.No. 72889  
Firm reg. no. 006730C  
UDIN: 20072889AAAAAK1777



# **D.P.VIPRA COLLEGE**

**OLD HIGH COURT ROAD,BILASPUR(C.G.)**

## **AUDIT REPORT**

**ACCOUNTING YEAR 2018-19**

**Auditors:**

**ARORA TAWARI & ASSOCIATES  
CHARTERED ACCOUNTANTS  
O-15 & 16, RATAN PLAZA,  
VYAPAR VIHAR,  
BILASPUR (C.G.) 495004  
PHONE : 406502**



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To,  
The Chairman (Governing Body),  
Dwarika Prasad Vipra College,  
Old High Court Road,  
BILASPUR (C.G.)

Sub: Audit of Accounts of Dwarika Prasad Vipra College, Bilaspur for the year ended 31st March, 2019

Dear sir,

We have examined the Balance Sheet of Dwarika Prasad Vipra College, Bilaspur (C.G.) as on 31st March, 2019 alongwith Receipts & Payments Account and Income & Expenditure A/c for the year ended on that date which are in agreement with the books of account maintained at the College. We report that:-

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

- |  |                                       |
|--|---------------------------------------|
| a) Cash Book                                 | b) Ledger                             |
| c) Journal                                   | d) Bank Books                         |
| e) Salary Register for Regular & Adhoc Staff | f) Daily Collection Register for Fees |
| g) Advance register                          | h) P.F. Loan Register                 |
| i) Receipt Books for Fee, and                | j) Voucher Files for Expenses etc.    |

2. BALANCE CONFIRMATION: The balances included under Deposit, Loans and Advances, Provident Fund (Liability), P.F. Bank Deposit, P.F. Loan A/c, Forwarding Fee, Suraksha Nidhi, C.P.F. Raipur, E.P.F. Payable (1987 to 3/2002) E.P.F. Raipur and Caution Money A/c are subject to confirmation/ Reconciliation at the year end.

3. ADVANCES: There is no recovery in many advances since long e.g. E.P.F. Recoverable, Advance to Alok Singh Thakur, Advance for Computer, NCC A/c, G.I.S. (Non Grant) and U.S. & R.N. SHUKLA Loan a/c etc.

4. CONVEYANCE EXPENSES AND GENERAL & OFFICE EXPENSES: Some Conveyance expenses /allowances and General office expenses are not supported by proper Bills/ vouchers etc.



Contd..2..



ARORA TAWARI & ASSOCIATES  
CHARTERED ACCOUNTANTS

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

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5. PHYSICAL VERIFICATION: No evidence of physical verification of fixed assets having been conducted during the year by management was available at the time of our audit.

6. In the above financial statement of the college the financial figures of the Arts Faculty of the college ( whose salary payment is financed by the government grant), and other faculties have been shown separately as the management has decided from the financial year 2017-18 to separately keep and maintain accounts for Arts faculty and also get them audited. However, assets created and liabilities incurred in Arts faculty from financial year 2017-18 only are shown in Arts faculty, and assets/ liabilities of earlier years are continued to be shown in other faculties' accounts

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

In our opinion, proper books of account have been kept by the college so far as appears from our examination of the books.

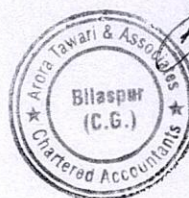
Subject to our comments mentioned in Paras ( 2 ) above and according to the explanations given to us, the said Balance Sheet, Income & Expenditure A/c and Receipts & Payments A/c read with the accounting policies & notes on accounts, give a true & fair view:-

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

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

For M/s ARORA TAWARI & ASSOCIATES  
Chartered Accountants

BILASPUR (C.G.)  
Date: 26/05/2020



(K.L. ARORA)  
Partner  
M.No. 072889  
Firm Reg. No. 006730C  
UDIN: 20072889AAAAAL5410



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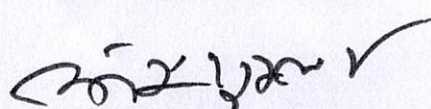
**DWARIKA PRASAD VIPRA COLLEGE: HIGH COURT ROAD : BILASPUR(C.G.)**  
**RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDING 31ST MARCH, 2019**

RECEIPTS	AMOUNT	OTHR FACULTIES	ARTS FACULTY	TOTAL	PAYMENTS	AMOUNT	OTHR FACULTIES	ARTS FACULTY	TOTAL
<b>OPENING BALANCES:</b>					<b>SALARIES AND ALLOWANCES:</b> Regular Staff:				
Cash in hand		28305.06	335.00	28640.06	Grant Employees	0.00	18590896.00		18590896.00
Cash at Bank					Self Finance	0.00	9229377.00		9229377.00
(Schedule 'A')	6,346,650.21		2428061.40	8774711.61	<b>Regular Staff (Self Finance):</b>				
Fixed Deposits					Teaching	9991349.00			
(Schedule 'O')	56,166,350.69		2800000.00	58966350.69	Non Teaching	2946965.00	12938314.00	0.00	12938314.00
<b>INCOME FROM REVENUE FEE:</b>					Remuneration		3403533.00	0.00	3403533.00
(Schedule 'B')	25296928.32		2584893.00	27881821.32	Affiliation Fees		194000.00	9000.00	203000.00
<b>INCOME FROM OTHER SOURCES:</b>					Building Rent		485132.00	0.00	485132.00
Other Income	185601.08		0.00	185601.08	<b>CONTINGENCY EXPENSES:</b> (Schedule 'J')	5044898.54	44198.26		5089096.80
Interest from Bank	2463803.47		170616.00	2634419.47	<b>CAPITAL FUND EXPENSES:</b> (Schedule 'C')	2227985.00	0.00		2227985.00
<b>CAPITAL FUND RECEIPTS:</b>					<b>CURRENT ASSETS:</b> (Schedule 'G')	0.00	(162742.00)		(162742.00)
(Schedule 'C')	4267236.00		732648.00	4999884.00	<b>TRUST FUND EXPENDITURE:</b> (Schedule 'D')	1854267.00	0.00		1854267.00
<b>TRUST FUND RECEIPTS:</b>					<b>UNIVERSITY FUND EXPENDITURE:</b>				
(Schedule 'D')	5923648.00		5623729.00	11547377.00	(Schedule 'E')	932935.00	0.00		932935.00
<b>UNIVERSITY FUND RECEIPTS:</b>					<b>FIXED ASSETS:</b> (Schedule 'K')	3051915.00	0.00		3051915.00
(Schedule 'E')	1074392.00		0.00	1074392.00	<b>PROVIDENT FUND LIABILITY A/C: ASSETS:</b>				
<b>PROVIDENT FUND ASSETS: / LIABILITY</b>					(Schedule 'F')	1860555.00	1838482.00		3699037.00
(Schedule 'F')	1860555.00		1838482.00	3699037.00	<b>CLOSING BALANCES:</b>				
<b>LOANS &amp; ADVANCES:</b> (Schedule 'I')					Cash in hand	39520.06	335.00		39855.06
Credits	9853046.00				Cash at Bank (Schedule 'A')	9795700.50	5656370.14		15452070.64
Less: Debits	9491712.00	361334.00	0.00	361334.00	Fixed Deposits (Schedule 'O')	61498939.73	2970616.00		64469555.73
<b>CURRENT LIABILITIES &amp; PROVISIONS:</b>									
Credits	7033162.00								
Less: Debits(Schedule 'H')	7680271.00	(647109.00)	1755876.00	1108767.00					
<b>GRANT IN AID:</b> Grant Received		0.00	20241892.00	20241892.00					
<b>Total Rs.</b>	<b>103327694.83</b>	<b>38176532.40</b>	<b>141504227.23</b>	<b>Total Rs.</b>	<b>103327694.83</b>	<b>38176532.40</b>	<b>141504227.23</b>	<b>0.00</b>	<b>0</b>

Note: Schedule 'A' to 'P' form part of accounts.

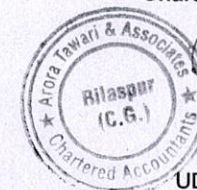
Certified that the above statement is true and correct.

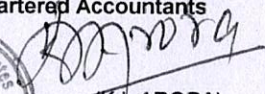
BILASPUR (C.G.)  
Date:26/05/2020

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

BILASPUR (C.G.)  
Date:26/05/2020

As per our report of even date attached.  
FOR M/S ARORA TAWARI & ASSOCIATES  
Chartered Accountants



  
(K.L. ARORA)  
Partner  
M.No.72889  
Firm Reg. No. 006730C  
UDIN:20072889AAAAAL5410



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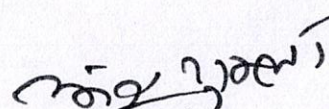
**DWARIKA PRASAD VIPRA COLLEGE: HIGH COURT ROAD : BILASPUR(C.G.)**  
**INCOME AND EXPENDITURE ACCOUNT FOR YEAR ENDING 31ST MARCH, 2019**

EXPENDITURE	AMOUNT	OTHR FACULTIES	ARTS FACULTY	TOTAL	INCOME	AMOUNT	OTHR FACULTIES	ARTS FACULTY	TOTAL
<u>SALARIES AND ALLOWANCES:</u> Regular Staff:					<u>INCOME FROM REVENUE FEE:</u>				
Grant Employees					(Schedule 'B')	25296928.32	2584893.00		27881821.32
Self Finance			18590896.00	18590896.00					
			9229377.00	9229377.00	<u>INCOME FROM OTHER SOURCES:</u>				
Regular Staff (Self Finance:)	12938314.00			12938314.00	Other Income	185601.08			
Remuneration	3403533.00		0.00	3403533.00	Interest from Bank	2463803.47	2649404.55	170616.00	2820020.55
Rent	485132.00		0.00	485132.00	Grant in Aid: Grant Received		0.00	20241892.00	20241892.00
<u>CONTINGENCY EXPENSES:</u>					<u>GRANT A/C:</u>				
(Schedule 'J')	5044898.54		44198.26	5089096.80	Amount tfd. from various grants on a/c of depreciation on assets (Schedule 'L')	364009.00		0.00	364009.00
Affiliation Fees	194000.00		9000.00	203000.00	<u>Deficit:</u> Being excess of Expenditure over Income transferred to General fund A/c	(3613713.33)	4903534.26		1289820.93
<u>DEPRECIATION:</u>									
(Schedule 'K')	2630751.00		27464.00	2658215.00					
Total Rs.		24696628.54	27900935.26	52597563.80	Total Rs.		24696628.54	27900935.26	52597563.80
Note: Schedule 'A' to 'P' form part of accounts.			0.00				0.00	0.00	

Certified that the above statement is true and correct.

As per our report of even date attached.

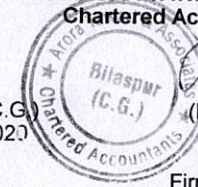
BILASPUR (C.G.)  
Date:26/05/2020

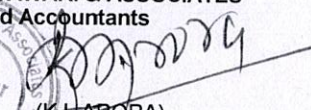
  
CORRESPONDENT

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

BILASPUR (C.G.)  
Date:26/05/2020

FOR M/S ARORA TAWARI & ASSOCIATES  
Chartered Accountants



  
(K.L. ARORA)  
Partner  
M.No.72889  
Firm Reg. No. 006730C  
UDIN:20072889AAAAAL5410

(5)



6

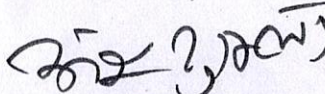
**DWARIKA PRASAD VIPRA COLLEGE: HIGH COURT ROAD : BILASPUR(C.G.)**  
**BALANCE SHEET AS ON 31ST MARCH,2019**

FUND & LIABILITIES	OTHR FACULTIES	ARTS FACULTY	TOTAL	PROPERTY & ASSETS	OTHR FACULTIES	ARTS FACULTY	TOTAL
<u>FUNDS A/C:</u> (Schedule 'N')	124823476.44	12304059.00	137127535.44	<u>FIXED ASSETS:</u> (Schedule 'K')	27664919.00	157783.00	27822702.00
<u>GRANTS A/C:</u> (Schedule 'L')	2882264.00	0.00	2882264.00	<u>FIXED DEPOSIT:</u> (Schedule 'O')	61498939.73	2970616.00	64469555.73
<u>PROVIDENT FUND LIABILITY A/C:</u> (Schedule 'F')	8027146.65	(1473182.00)	6553964.65	<u>PROVIDENT FUND ASSETS A/C:</u> (Schedule 'F')	7841930.24	(868914.00)	6973016.24
<u>CURRENT LIABILITIES &amp; PROVISIONS:</u> (Schedule 'H')	2238001.50	2396426.00	4634427.50	<u>LOANS &amp; ADVANCES:</u> (Schedule 'I')	5889653.05	84714.00	5974367.05
				<u>CURRENT ASSETS A/C:</u> (Schedule 'G')	1029369.35	118076.00	1147445.35
				<u>CASH &amp; BANK BALANCES:</u>			
				Cash in hand	39520.06	335.00	335.00
				Cash at Bank			
				(Schedule 'A')	9795700.50	9835220.53	5656370.14
				<u>GENERAL FUND A/C:</u> (Schedule 'M')	24210856.63	5108322.86	29319179.52
Total Rs.	137970888.59	13227303.00	151198191.59	Total Rs.	137970888.59	13227303.00	151198191.59

Note: Schedule 'A' to 'P' form part of accounts.

Certified that the above statement is true and correct.

BILASPUR (C.G.)  
Date:26/05/2020

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

0.00 0.00

As per our report of even date attached.

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

BILASPUR (C.G.)  
Date:26/05/2020

  
 (K.L. ARORA)  
 Partner  
 M.No.72889  
 Firm Reg. No. 006730C  
 UDIN:20072889AAAAAL5410



**DWARIKA PRASAD VIPRA COLLEGE, HIGH COURT ROAD, BILASPUR (C.G.)**  
**SCHEDULE 'A' : BANK BALANCES**

7

SL. NO.	PARTICULARS	BALANCE AS ON 01.04.2018	BALANCE AS ON 31.03.2019
<b>OTHER FACULTIES</b>			
1	Allahabad Bank, A/c No. 17455/20050475409	333975.80	4300363.80
2	State Bank of India A/c no. 10826091021	329413.63	1310937.27
3	State Bank of India A/c no. 36730735904	3698883.34	140309.65
4	United Bank of India, A/c No. 1539050002554	64011.13	839741.89
5	United Bank of India, A/c No. 1539010001182	1920366.31	3204347.89
Total Rs.		6346650.21	9795700.50
<b>ARTS FACULTY</b>			
1	Allahabad Bank, A/c No. 20050480758	1764375.00	5333989.00
2	Punjab National Bank, A/c No. 13905/0058000100139054	34794.76	34794.76
3	UBI C.A. No. 423801010036638	628891.64	287586.38
Total Rs.		2428061.40	5656370.14

**SCHEDULE "B" : INCOME FROM REVENUE FEE**

SL. NO.	PARTICULARS	FEE COLLECTED	REFUNDED/ REMITTED	NET COLLECTION
<b>OTHER FACULTIES</b>				
1	Admission Fee	263950.00	0.00	263950.00
2	Admission Form Fee	17050.00	970.00	16080.00
3	Envoirment Fees	35026.00	27972.00	7054.00
4	T.C. & Other fees	3468567.00	4800.00	3463767.00
5	Tuition Fees	20539826.32	293634.00	20246192.32
6	Suvidha Shulk	1310605.00	10720.00	1299885.00
Total Rs.		25635024.32	338096.00	25296928.32
<b>ARTS FACULTY</b>				
1	Admission Fee	105300.00	0.00	105300.00
2	Envoirment Fees	22882.00	22882.00	0.00
3	T.C. & Other fees	1391865.00	0.00	1391865.00
4	Tuition Fees	171915.00	89125.00	82790.00
5	Practicle Fees	88200.00	0.00	88200.00
6	Suvidha Shulk	933288.00	16550.00	916738.00
Total Rs.		2713450.00	128557.00	2584893.00

**SCHEDULE "C" : CAPITAL FUND A/C**

PARTICULARS	AMOUNT
<b>OTHER FACULTIES</b>	
<b>A. RECEIPTS:</b>	
1 Capital Fund Fee	2719251.00
2 Practical Fee	1603000.00
	4322251.00
Less: Refunded	55015.00
Total Capital Fund Receipts	4267236.00
<b>B. EXPENSES:</b>	
1 Electricity Expenses	724930.00
2 Praticle Expenses	1029465.00
3 Repairs & Maintenance(Electrical)	180517.00
4 Repairs & Maintenance(Furniture)	6480.00
5 Repairs & Maintenance(Building)	204469.00
6 Repairs & Maintenance(Other)	82124.00
Total Capital Fund Expenses	2227985.00
Transferred to Capital Fund	2039251.00
<b>ARTS FACULTY</b>	
<b>A. RECEIPTS:</b>	
1 Capital Fund Fee	732648.00
Transferred to Capital Fund	732648.00

*(Signature)*  
**In. PRINCIPAL**  
**D.P. Vipra College**  
**Bilaspur (C.G.)**





**DWARIKA PRASAD VIPRA COLLEGE, HIGH COURT ROAD, BILASPUR (C.G.)**  
**SCHEDULE "D" : TRUST FUND A/C**

8

SL. NO.	PARTICULARS	AMOUNT
<b>OTHER FACULTIES</b>		
<b>A. RECEIPTS:</b>		
1	Trust Fund Fee	5887385.00
2	Other (Trust Fund)	36263.00
	Total Trust Fund Receipts	5923648.00
<b>B. EXPENSES:</b>		
1	Function & Celebration Exps.	111077.00
2	Newspapers & Periodicals	8166.00
3	Parishad Expenses	15551.00
4	Seminar Expenses	29023.00
5	Sports Expenses	607718.00
6	Student Union Exps.	701637.00
7	Yuva Utsav & Othr Trust Fund	381095.00
	Total Trust Fund Expenses	1854267.00
	Transferred to Trust Fund	4069381.00
<b>ARTS FACULTY</b>		
<b>A. RECEIPTS:</b>		
1	Trust Fund Fee	5623729.00
	Transferred to Trust Fund	5623729.00

**SCHEDULE "E" : UNIVERSITY FUND A/C**

SL. NO.	PARTICULARS	FEE REMITTED	FEE COLLECTED
<b>OTHER FACULTIES</b>			
1	University Fund Account	932935.00	1074392.00
	Total	932935.00	1074392.00
	Transferred to University Fund		141457.00
<b>ARTS FACULTY</b>			
1	University Fund Account	139054.00	139054.00
	Total	139054.00	139054.00
	Transferred to University Fund		0.00

*(Signature)*

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





**DWARIKA PRASAD VIPRA COLLEGE, HIGH COURT ROAD, BILASPUR (C.G.)**

**SCHEDULE "F"**

(9)

**PROVIDENT FUND LIABILITY:**

PARTICULARS	AMOUNT	AMOUNT
<b>OTHER FACULTIES</b>		
Opening Balance as on 01-04-2018		9,887,701.65
<u>Add: Credits during the year</u>		
Bank Interest		169,203.00
		10,056,904.65
<u>Less: Part/Final Payment during the year &amp; Loan</u>		2,029,758.00
Closing Balance as on 31-03-2018		8,027,146.65
<b>ARTS FACULTY</b>		
Opening Balance as on 01-04-2018		365,300.00
<u>Add: Credits during the year</u>		
		365,300.00
<u>Less: Part/Final Payment during the year</u>		1,838,482.00
Closing Balance as on 31-03-2018		(1,473,182.00)

**PROVIDENT FUND ASSETS:**

SL. NO.	PARTICULARS	AMOUNT	AMOUNT
	<b>OTHER FACULTIES</b>		
1	<b>P.F.BANK A/C:</b>		
	As per last Balance Sheet	4822802.68	
	<u>Add: Deposited during the year</u>	169203.00	
		4992005.68	
	<u>Less: Withdrawn during the year</u>	2029758.00	
			2962247.68
2	<b>P.F. LOAN A/C:</b>		
	As per last Balance Sheet	1281770.56	
	<u>Add: Given during the year</u>	0.00	
		1281770.56	
	<u>Less: Recovered during the year</u>	0.00	
			1281770.56
3	<b>P.F. FIXED DEPOSIT:</b>		
	As per last Balance Sheet	3597912.00	
	<u>Add: Deposited during the year</u>	0.00	
		3597912.00	
	<u>Less: Matured during the year</u>	0.00	
			3597912.00
	<b>Total Rs.</b>		<b>7841930.24</b>

**Note: Total Receipt**

1	Withdrawn from Bank A/cs	2029758.00		
	<u>Less: Amount deposited in Bank A/cs</u>	169203.00	1860555.00	
2	Fixed Deposit Matured	0.00		
	<u>Less: Amount Deposited in Fixed Deposit</u>	0.00	0.00	
3	Loan Recovered	0.00		
	<u>Less: Given</u>	0.00	0.00	1860555.00

Amount shown in Receipts & Payments A/c

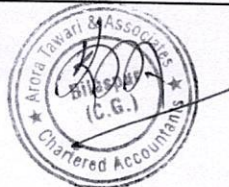
**1860555.00**

**ARTS FACULTY**

1	<b>P.F.BANK A/C:</b>			
	As per last Balance Sheet		969568.00	
	<u>Add: Deposited during the year</u>		0.00	
			969568.00	
	<u>Less: Withdrawn during the year</u>		1838482.00	(868914.00)

*(Signature)*

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





SL. NO.	Particulars	Balance on 01.04.2018	Debit during the year	Credit during the year	Balance as on 31.03.2019
<b>OTHER FACULTIES</b>					
1	Suraksha Nidhi Bank A/cs	17362.40	0.00	0.00	17362.40
2	Revenue Deposit with Treasury	512748.00	0.00	0.00	512748.00
3	Balance in Code 0202 with Treasury	165076.00	0.00	0.00	165076.00
4	<b>Security Deposits</b>				
5	Deposit A/c	6216.95	0.00	0.00	6216.95
6	Bharti Telenet	2160.00	0.00	0.00	2160.00
7	Makhan Lal Chaturvedi University, Bhoj	121000.00	0.00	0.00	121000.00
8	Security Deposits with C.S.E.B.	204806.00	0.00	0.00	204806.00
	<b>Total Rs.</b>	<b>1029369.35</b>	<b>0.00</b>	<b>0.00</b>	<b>1029369.35</b>
<b>ARTS FACULTY</b>					
1	P.D.A/C with Treasury	163299.00	20241892.00	20404634.00	557.00
2	S.D. Alok Singh Thakur	117519.00	0.00	0.00	117519.00
	<b>Total Rs.</b>	<b>280818.00</b>	<b>20241892.00</b>	<b>20404634.00</b>	<b>118076.00</b>

**SCHEDULE "H" : CURRENT LIABILITIES & PROVISIONS**

SL. NO.	Particulars	Balance on 01.04.2018 Cr./(Dr.)	Debit during the year	Credit during the year	Balance as on 31.03.2019 Cr./(Dr.)
<b>OTHER FACULTIES</b>					
1	BUB Exam	477933.00	1165614.00	1181506.00	493825.00
2	C.P.F. Raipur	209572.00	0.00	0.00	209572.00
3	Durvarti Shiksha, Bilaspur	9778.00	0.00	0.00	9778.00
4	Employees Bank Loan	(60595.00)	814534.00	814534.00	(60595.00)
5	E.P.F. Raipur	202898.00	3486533.00	3496921.00	213286.00
6	ESIC A/c	3641.00	499971.00	456481.00	(39849.00)
7	Exam Advance from Govt/ Others	301144.00	482295.00	453045.00	271894.00
8	Forwarding Fees	520516.00	0.00	0.00	520516.00
9	G.I.S. Account	35853.00	39279.00	13440.00	10014.00
10	G.I.S. Non Grant	(35715.00)	70080.00	92192.00	(13603.00)
11	G.R.F. Grant (Seema Mishra)	243400.00	0.00	0.00	243400.00
12	M.R.P. 11th plan	(72930.00)	0.00	0.00	(72930.00)
13	M.R.P. 10th plan	(30798.00)	0.00	0.00	(30798.00)
14	Rajya Hindi Granth Acadami, Raipur	4305.00	0.00	0.00	4305.00
15	Red Cross Account	0.00	129000.00	129000.00	0.00
16	Salary Withheld -Arun Kashyap	(291.00)	0.00	0.00	(291.00)
17	Security Deposits(Alok Singh Thakur)	496764.00	370422.00	0.00	126342.00
18	Suraksha Nidhi (Employee)	97225.50	0.00	0.00	97225.50
19	Income Tax (T.D.S.)	0.00	396043.00	396043.00	0.00
20	UGC MRP Dr. K.K. Sharma	11430.00	0.00	0.00	11430.00
21	UGC MRP Dr. Manish Tiwari	75000.00	80000.00	0.00	(5000.00)
22	UGC MRP Dr. N.N. Patel	1275.00	0.00	0.00	1275.00
23	UGC MRP Dr. Sushma Sharma	82500.00	82500.00	0.00	0.00
24	UGC MRP M.L. Jaiswal	50000.00	0.00	0.00	50000.00
25	UGC MRP M.S. Tamboli	60000.00	60000.00	0.00	0.00
26	UGC MRP Renu Nayar	66200.00	0.00	0.00	66200.00
27	UGC MRP R.N. Patel	7500.00	0.00	0.00	7500.00
28	UGC MRP R.P. Singh	(36500.00)	0.00	0.00	(36500.00)
29	Withheld Salary -Arun Kashyap	(4869.00)	0.00	0.00	(4869.00)
<b>SCHOLARSHIP A/C:</b>					
30	Smt.Janki Devi Smriti	40092.00	2000.00	0.00	38092.00
31	Smt.Lalita Devi Sharma (Ram Sanehi Sharma)	24000.00	0.00	0.00	24000.00
32	Merit	20377.00	0.00	0.00	20377.00
33	Viklang	2680.00	0.00	0.00	2680.00
34	O.P. Dwivedi	25000.00	2000.00	0.00	23000.00
35	Others	32725.00	0.00	0.00	32725.00
36	Dr. Suresh Chandra Shukla	25000.00	0.00	0.00	25000.00
	<b>Total Rs.</b>	<b>2885110.50</b>	<b>7680271.00</b>	<b>7033162.00</b>	<b>2238001.50</b>
<b>ARTS FACULTY</b>					
1	Advance Salary	36282.00	0.00	30000.00	66282.00
2	CPF Employees	604268.00	1072035.00	1042035.00	574268.00
3	Income Tax (T.D.S.)	0.00	1331040.00	3086916.00	1755876.00
	<b>Total Rs.</b>	<b>640550.00</b>	<b>2403075.00</b>	<b>4158951.00</b>	<b>2396426.00</b>

**Dr. D.P. Vipra**

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

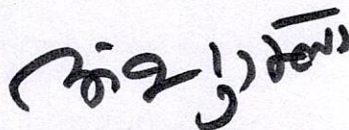




**SCHEDULE "I": LOANS & ADVANCES**

(11)

SL. NO.	Particulars	Balance on 1.4.2018	Given During the year	Recovered during the year	Balance as on 31.03.2019
<b>OTHER FACULTIES</b>					
1	Advance for Computer	125572.50	0.00	0.00	125572.50
2	Advance Salary (Regular Staff)	63282.00	4738910.00	4738910.00	63282.00
3	Advance (Others)	1015944.43	3239231.00	3391205.00	863970.43
4	Advance to Alok Singh Bilaspur	1561195.00	0.00	0.00	1561195.00
5	Advance to Manish Tiwari (UGC)	78745.00	0.00	0.00	78745.00
6					
7	Advance to Smt. Bal Kumari Devi	165434.00	0.00	0.00	165434.00
8	Advance to 1 NC Click Online Pvt. Ltd.	16000.00	0.00	0.00	16000.00
9	Advance to M.L. Jaiswal	20000.00	0.00	0.00	20000.00
10					
11	Advance to M.S. Tamboli	44000.00	0.00	10000.00	34000.00
12	Advance to Dr. Sushma Sharma	50000.00	58050.00	108050.00	0.00
13	Advance to Dr. U.S. Shukla	50000.00	0.00	0.00	50000.00
14	Advance to Global Scientific, Bilaspur	(16000.00)	16000.00	0.00	0.00
15	Advance to Kumar Vishwash	0.00	708000.00	708000.00	0.00
16	Advance to Ku. Seema Mishra	219000.00	0.00	0.00	219000.00
17	Advance to Manish Tiwari	30000.00	0.00	0.00	30000.00
18	Advance to M.S. Tamboli (Expenses)	50000.00	0.00	0.00	50000.00
19	Advance to R.K. Electrical	25000.00	0.00	0.00	25000.00
20	Advance to R.P. Pandey	(24950.00)	24950.00	0.00	0.00
21	Advance to Upasna Pandey	(23212.00)	23212.00	0.00	0.00
22	D.P.V. Bed. College	490351.00	0.00	0.00	490351.00
23	E.P.F. Recoverable(1987-3/2002)	52326.00	0.00	0.00	52326.00
24	Exam Advance to Dr. Anju Shukla	88800.00	140000.00	139000.00	89800.00
25	Exam Advance to Dr. R.P. Pandey	89000.00	199000.00	159000.00	129000.00
26	Exam Advance to Khandra Soni	0.00	20000.00	20000.00	0.00
27	Exam Advance to Sadhna Some	89000.00	199000.00	202000.00	86000.00
28	G.G.D.U. Exam	355415.00	0.00	0.00	355415.00
29	NCC A/c	24072.00	944.00	0.00	25016.00
30	NCP Exam	7532.00	0.00	0.00	7532.00
31	NSS A/c	(3644.88)	124415.00	9150.00	111620.12
32	Salary Advance to Non-Grant	1118410.00	0.00	367731.00	750679.00
33	Snatak Mahavidyalaya Shikshan Samiti	382000.00	0.00	0.00	382000.00
34	U.S. & R.N. Shukla Loan	107715.00	0.00	0.00	107715.00
Total Rs.		6250987.05	9491712.00	9853046.00	5889653.05
<b>ARTS FACULTY</b>					
1	Advance to S.R. Chandravanshi	(7814.00)	0.00	0.00	(7814.00)
2	Advance to Upasna Pandey	20000.00	0.00	0.00	20000.00
3	BUB Exam Advance	31303.00	0.00	0.00	31303.00
4	IQAC/ UGC	41225.00	0.00	0.00	41225.00
5	Advance to R.N. Yadav	0.00	20000.00	20000.00	0.00
Total Rs.		84714.00	20000.00	20000.00	84714.00

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





**SCHEDULE "J": CONTINGENCY EXPENSES**

SL. NO.	PARTICULARS	AMOUNT
<b>OTHER FACULTIES</b>		
1	Advertisement Exps.	33,480.00
2	Audit & Certification Fee	6,000.00
3	Bank Charges	64,805.54
4	Computer Stationery Etc.Exps.	118,348.00
5	ESIC Penalty	290,813.00
6	Inspection fees Expenses	74,959.00
7	IQAC Expenses	37,476.00
8	Legal & Professional Expenses	2,688,100.00
9	Local Conveyance	13,251.00
10	Meeting Expenses	67,485.00
11	Miscellaneous Expenses	49,742.00
12	Naac Expenses	5,055.00
13	Office Expenses	66,110.00
14	Photocopy & Typing Charges	77,999.00
15	Postage and Telegrams	9,092.00
16	Poor Student Expenses	5,180.00
17	Printing Exps.	114,606.00
18	Stationery Expenses	235,287.00
19	Telephone Expenses	22,057.00
20	Travelling Expenses	106,730.00
21	Staff Welfare Expenses	26,939.00
22	Swarn Jayanti Expenses	905,834.00
23	Interest A/c	25,550.00
Grand Total Rs.		5,044,898.54
<b>ARTS FACULTY</b>		
1	Bank Charges	14,558.26
2	Office Expenses	1,040.00
3	Practical Expenses	20,000.00
4	Printing and Stationery	8,600.00
Grand Total Rs.		44,198.26

*(Signature)*

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





**DWARIKA PRASAD VIPRA COLLEGE, HIGH COURT ROAD, BILASPUR (C.G.)**  
**SCHEDULE 'K' : FIXED ASSETS & DEPRECIATION**

13

SL. NO.	Particulars.	W.D.V.as on 1.4.2018	Addition during the year	Total	Depreciation Rate	Amount	W.D.V.as on 31.3.2019
<b>OTHER FACILITIES</b>							
1	<b>BASIC GRANTS:</b>						
	Books & Journals	144.00	0.00	144.00	15%	22.00	122.00
	Equipments	368.00	0.00	368.00	15%	55.00	313.00
2	<b>COACHSHIP GRANTS :</b>						
	Badminton Court	5662.00	0.00	5662.00	10%	566.00	5096.00
	Basket Ball Ground	5476.00	0.00	5476.00	10%	548.00	4928.00
	Books & Journals	166.00	0.00	166.00	15%	25.00	141.00
	Equipment Coachship:						
	Calculator						
	Computer						
	Duplicator Machine						
	Intercom						
	Map Charts etc.						
	Screen Projector						
	V.C.R.	221.00	-	221.00	15%	33.00	188.00
	Hand Ball Ground	997.00	0.00	997.00	10%	100.00	897.00
	Volley Ball Ground	4025.00	0.00	4025.00	10%	402.00	3623.00
3	<b>DEVELOPMENT GRANTS:</b>						
	Air Conditioner	179.00	0.00	179.00	15%	27.00	152.00
	Books & Journals	291.00	0.00	291.00	15%	44.00	247.00
	Equipments	2125.00	0.00	2125.00	15%	319.00	1806.00
4	<b>REMEDIAL COURSE GRANTS:</b>						
	Furniture	1447.00	0.00	1447.00	10%	145.00	1302.00
	Library Books	3984.00	0.00	3984.00	15%	598.00	3386.00
	Computer Equipments	14.00	0.00	14.00	40%	6.00	8.00
	Photophone	172.00	0.00	172.00	15%	26.00	146.00
5	<b>UGC Non-Rec.GRANTS :</b>						
	Almirah	490.00	0.00	490.00	10%	49.00	441.00
	Building	110307.00	0.00	110307.00	10%	11031.00	99276.00
	Computer	1.00	0.00	1.00	0		1.00
	Library Books						
	Books & Journals						
	Books & Journals						
	Books & Journals	38602.00	0	38602.00	15%	5790.00	32812.00
	Sports Materials	2685.00	0.00	2685.00	15%	403.00	2282.00
	Lab. Building						
	Ext. of Lab.	154473.00	0	154473.00	10%	15447.00	139026.00
	Books & Journal	20430.00	0.00	20430.00	15%	3065.00	17365.00
	Equipments	1529946.00	± 935760.00	2465706.00	15%	369856.00	2095850.00
	Library Books	75846.00	0.00	75846.00	15%	11377.00	64469.00
6	<b>OTHER ASSETS:</b>						
	Air Conditioner(Computer Room)	73100.00	0.00	73100.00	15%	10965.00	
			± 211200.00	211200.00	7.5%	15840.00	257495.00
	Air Conditioner	78600.00	0.00	78600.00	15%	11790.00	66810.00
	Almirah	35725.00	0.00	35725.00	10%	3573.00	32152.00
	Aqua fresh (Water Cooler)	11493.00	0.00	11493.00	10%	1149.00	10344.00
	Auditorium	952018.00	0.00	952018.00	10%	95202.00	856816.00
	Bio Matric Device	7753.00	0.00	7753.00	10%	775.00	6978.00
	Books & Journal (11TH Plan)	13364.00	0.00	13364.00	15%	2005.00	11359.00
	Books & Journal (12TH Plan)	167523.00	0.00	167523.00	15%	25128.00	142395.00
	Books & Journals (UGC NON G)	46592.00	0.00	46592.00	15%	6989.00	39603.00
	Books & Journals (UGC XIth Plan)	35175.00	0.00	35175.00	15%	5276.00	29899.00
	Books (Remedia) UGC XI	21577.00	0.00	21577.00	15%	3237.00	18340.00
	Boundry Wall	116538.00	0.00	116538.00	10%	11654.00	104884.00
	Building	1095974.00	0.00	1095974.00	10%	109597.00	986377.00
	Building (Watchman & Canteen)	25885.00	0.00	25885.00	10%	2588.00	23297.00
	Building Classroom Grant	171954.00	0.00	171954.00	10%	17195.00	154759.00
	Building(Micro Bio)	105890.00	0.00	105890.00	10%	10589.00	95301.00
	Building(Principal Office)	413473.00	0.00	413473.00	10%	41347.00	372126.00
	Building UGC 11TH Plan	696911.00	0.00	696911.00	10%	69691.00	627220.00
	Building UGC XI Plan	12991.00	0.00	12991.00	10%	1299.00	11692.00
	Camera A/c	6683.00	0.00	6683.00	15%	1002.00	5681.00
	Car Garage	5809.00	0.00	5809.00	10%	581.00	5228.00
	CCTV Camera	118644.00	0.00	118644.00	15%	17797.00	100847.00
	Ceiling Fan	30262.00	0.00	30262.00	10%	3026.00	27236.00
	Chemistry Lab Building	1101354.00	0.00	1101354.00	10%	110135.00	991219.00

*(Signature)*  
**In. PRINCIPAL**  
D.P. Vipra College  
Bilaspur (C.G.)





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



College Gate	66090.00	0.00	66090.00	10%	6609.00	59481.00
College Ground	17587.00	0.00	17587.00	10%	1759.00	15828.00
Computer	3740.00	0.00	3740.00	40%	1496.00	14616.00
Computer A/c (Remedial)	6.00	0.00	6.00	40%	2.00	4.00
Computer Equipments	368.00	0.00	368.00	40%	147.00	221.00
Computer A/c (MP)	13.00	0.00	13.00	40%	5.00	8.00
Computer Printer	0.00	0.00	0.00	20%	3250.00	13000.00
Computer Room	2628.00	0.00	2628.00	10%	263.00	2365.00
Computer Room (Off.)	2620.00	0.00	2620.00	10%	262.00	2358.00
Electrical Equipments Cooler	63441.00	0.00	63441.00	15%	9516.00	53925.00
Cord Less Phone	543.00	0.00	543.00	7.5%	588.00	61184.00
Cycle a/c	2394.00	0.00	2394.00	15%	81.00	462.00
Digital Camera	2295.00	0.00	2295.00	10%	239.00	2155.00
Digital Podium & Projector	238825.00	0.00	238825.00	15%	35824.00	203001.00
Electr. Installation	573578.00	0.00	573578.00	10%	57358.00	516220.00
Electrical Transformer	190016.00	0.00	190016.00	15%	28502.00	161514.00
E. Library	214799.00	0.00	214799.00	15%	32220.00	182579.00
Equipments (10TH Plan)	40308.00	0.00	40308.00	15%	6046.00	34262.00
Equipments (11TH Plan)	156380.00	0.00	156380.00	15%	23457.00	132923.00
Equipments (Backward Area)	62458.00	0.00	62458.00	15%	9369.00	53089.00
Equipments (UGC 11TH Plan)	131897.00	0.00	131897.00	15%	19785.00	112112.00
Equipments (UGC XI Plan)	67152.00	0.00	67152.00	15%	10073.00	57079.00
Fire Extinguisher	286.00	0.00	286.00	15%	43.00	243.00
Furniture & Fixtures	726918.00	29200.00	756118.00	10%	75612.00	745628.00
Games & Sports Mater.	288775.00	0.00	288775.00	5%	3428.00	245459.00
Geography Laboratory	22702.00	0.00	22702.00	10%	2270.00	20432.00
Girls Toilet	292067.00	0.00	292067.00	10%	29207.00	262860.00
H.P. Deskjet Printer	521.00	0.00	521.00	15%	78.00	443.00
Improvement of Facility 12th Plan	17921.00	0.00	17921.00	10%	1792.00	16129.00
Internet A/c	35494.00	0.00	35494.00	15%	5324.00	40157.00
Lab Building (UGC IX Plan)	149249.00	0.00	149249.00	7.5%	810.00	14925.00
Land 1	1125172.00	0.00	1125172.00	10%	14925.00	134324.00
Land 2	2207996.00	0.00	2207996.00	0.00	0.00	1125172.00
Land 3	91908.00	0.00	91908.00	0.00	0.00	2207996.00
Land 4	485744.00	0.00	485744.00	0.00	0.00	1125172.00
Land at Sendary	1541832.00	0.00	1541832.00	0.00	0.00	134324.00
Land 6	4339988.00	0.00	4339988.00	0.00	0.00	1541832.00
LCD Projector	26687.00	0.00	26687.00	15%	4003.00	22684.00
LCD Projector (Remedial Course)	15472.00	0.00	15472.00	15%	2321.00	13151.00
LED Television	24641.00	0.00	24641.00	15%	3696.00	20945.00
Library Books Book Bank	742223.00	127154.00	869377.00	15%	130407.00	769171.00
Loose Note Counting Machine	2586.00	0.00	2586.00	7.5%	2449.00	769171.00
Mobile Phone	14980.00	0.00	14980.00	15%	2198.00	25482.00
New Building	169601.00	0.00	169601.00	10%	16960.00	152641.00
Note Detecting Machine	493.00	0.00	493.00	15%	74.00	419.00
Office Chair	968970.00	-	968970.00	10%	96897.00	872073.00
Photocopier (Remedial Course)	14426.00	0.00	14426.00	15%	2164.00	12262.00
Rain Water Harvesting system	87955.00	0.00	87955.00	15%	13193.00	74762.00
Red Cross Room	34720.00	0.00	34720.00	10%	3472.00	31248.00
Road A/c	35081.00	0.00	35081.00	10%	3508.00	31573.00
Science Equipments	342403.00	0.00	342403.00	15%	51360.00	291043.00
Solar Power Plant	1684507.00	0.00	1684507.00	15%	255688.00	1448899.00
Sound Box & Mic	46771.00	0.00	46771.00	15%	7016.00	39755.00
Sports Material A/c	2091220.00	1471848.00	3563068.00	15%	534460.00	3028608.00
Tapnu A/c	26088.00	0.00	26088.00	15%	3913.00	22175.00
T.V. Videcon	951.00	0.00	951.00	15%	143.00	808.00
Typewriter	278.00	0.00	278.00	15%	42.00	236.00
Misc. Assets	20466.00	0.00	20466.00	15%	3070.00	17396.00
Vikas Nidhi Assets	8080.00	32500.00	40580.00	15%	6087.00	34493.00
Water Cooler	7883.00	0.00	7883.00	15%	1182.00	6701.00
Water Pipe Fittings	295066.00	0.00	295066.00	10%	29507.00	265559.00
Womens Hostel	10065.00	0.00	10065.00	15%	1510.00	8555.00
Xerox Machine	27243755.00	3051915.00	30295670.00	2630751.00	27664919.00	
ARTS FACULTY	27243755.00	3051915.00	30295670.00	2630751.00	27664919.00	
Furniture & Fixtures	6460.00	0.00	6460.00	10%	646.00	5814.00
Library Books	178787.00	0.00	178787.00	15%	26818.00	151969.00
Total Rs.	185247.00	0.00	185247.00		27464.00	157783.00

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**DWARIKA PRASAD VIPRA COLLEGE, HIGH COURT ROAD, BILASPUR (C.G.)**

**SCHEDULE "L"**

**STATEMENT OF GRANTS (A/c Year 2018-19)**


15

SL. NO.	Particulars	Balance as on 1.4.2018	Received During the year	TFD to Assets/ Refunded	Total	Amount to be Tr.For 2017-18 Rate Amount	Balance as on 31.03.2019
<b>OTHR FACULTIES</b>							
1	Auditorium (SECL)	277096.00	0.00	0.00	277096.00	10%	27710.00
2	Books & Journal (Backward area)	46425.00	0.00	0.00	46425.00	15%	6964.00
3	Books & Journal (Backward area)	16028.00	0.00	0.00	16028.00	15%	2404.00
4	Books & Journal(UGC IX Plan)	59358.00	0.00	0.00	59358.00	15%	8904.00
5	Books & Journal(Special Grant)	32057.00	0.00	0.00	32057.00	15%	4809.00
6	Books & Journal(UGC X Plan)	42678.00	0.00	0.00	42678.00	15%	6402.00
7	Books & Journal(UGC X Plan)	3627.00	0.00	0.00	3627.00	15%	544.00
8	Books & Journal(UGC XI Plan)	19222.00	0.00	0.00	19222.00	15%	2883.00
9	Building Class Room	104597.00	0.00	0.00	104597.00	10%	10460.00
10	Building(Computer)	50838.00	0.00	0.00	50838.00	10%	5084.00
11	Rulding Grant	43673.00	0.00	0.00	43673.00	10%	4367.00
12	Building grant impro.facility 11th	59049.00	0.00	0.00	59049.00	10%	5905.00
13	Building (IX) Plan	85554.00	0.00	0.00	85554.00	10%	8555.00
14	Building (Micro bio ) Grant	63800.00	0.00	0.00	63800.00	10%	6380.00
15	Building Samiti	404733.00	0.00	0.00	404733.00	10%	40473.00
16	Building UGC Gen. Development	295245.00	0.00	0.00	295245.00	10%	29525.00
17	Building (X) Plan	24709.00	0.00	0.00	24709.00	10%	2471.00
18	Coachship Grant	265.00	0.00	0.00	265.00	15%	40.00
19	Computer (Grant Shanshd Nidhi)	1.00	0.00	0.00	1.00	40%	0.00
20	Computer Grant P.L. Mohle	11.00	0.00	0.00	11.00	40%	4.00
21	Computer Grant Sanshad Nidhi	1.00	0.00	0.00	1.00	40%	0.00
22	Computer (X) Plan	1.00	0.00	0.00	1.00	40%	0.00
23	Equipment (Backward)	61872.00	0.00	0.00	61872.00	15%	9281.00
24	Equipment 12th Plan	22339.00	0.00	0.00	22339.00	15%	3351.00
25	Equipment Fund	1946.00	0.00	0.00	1946.00	15%	292.00
26	Equipment Grant	2121.00	0.00	0.00	2121.00	15%	318.00
27	Equipment Grant (BK Ward Area)	32057.00	0.00	0.00	32057.00	15%	4809.00
28	Equipment Grant (Special Grant)	160289.00	0.00	0.00	160289.00	15%	24043.00
29	Equipments (Xth Plan)	7254.00	0.00	0.00	7254.00	15%	1088.00
30	Equipments (XIth Plan)	3604.00	0.00	0.00	3604.00	15%	541.00
31	Equipments (Xth Plan)	39912.00	0.00	0.00	39912.00	15%	5987.00
32	Equipment XIth Plan	16733.00	0.00	0.00	16733.00	15%	2510.00
33	General Development Grant	0.00	0.00	0.00	0.00	0.00	0.00
34	Improvement of Facility XIIth Plan	16402.00	0.00	0.00	16402.00	10%	1640.00
35	IQUC UGC Grant	66711.00	0.00	0.00	66711.00	0.00	0.00
36	Lab Building UGC IX plan	46433.00	0.00	0.00	46433.00	10%	4643.00
37	Play Ground & Accessories	4873.00	0.00	0.00	4873.00	10%	487.00
38	Remedial Course	15171.00	0.00	0.00	15171.00	15%	2276.00
39	Special Grant for Inhancement of intt cap building	32805.00	0.00	0.00	32805.00	10%	3281.00
40	UGC Backward Area Plan Building	229635.00	0.00	0.00	229635.00	10%	22964.00
41	UGC Network Res. Centre	1143.00	0.00	0.00	1143.00	40%	457.00
42	UGC R.G.N.F. SC. 11th Plan	313204.00	0.00	0.00	313204.00	15%	46981.00
43	Vocational Grant (Recc) B/f	17921.00	0.00	0.00	17921.00	15%	2688.00
44	Womans Hostel UGD	524880.00	0.00	0.00	524880.00	10%	52488.00

**ARTS FACULTIES**

N I L

Total Rs.	3246273.00	0.00	0.00	3246273.00	364009.00	2882264.00
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**In. PRINCIPAL**  
 D.P. Vipra College  
 Bilaspur (C.G.)





**DWARIKA PRASAD VIPRA COLLEGE, HIGH COURT ROAD, BILASPUR (C.G.)**

**SCHEDULE "M": GENERAL FUND A/C**

16

PARTICULARS	AMOUNT
<b>OTHER FACULTIES</b>	
Balance as per last Balance Sheet (Debit)	27824569.99
Add: Deficit during the year	-3613713.33
Balance as on 31-03-2019 (Debit)	24210856.66
<b>ARTS FACULTY</b>	
Balance as per last Balance Sheet (Debit)	204788.60
Add: Deficit during the year	4903534.26
Balance as on 31-03-2019 (Debit)	5,108,322.86

**SCHEDULE "N": FUNDS ACCOUNT**

SL. PARTICULARS	AMOUNT	AMOUNT
<b>OTHER FACULTIES</b>		
01. Capital Fund A/c		
Opening Balance as on 01-04-2018	59588219.07	
Add: Surplus of Capital Fund (Schedule "C")	2039251.00	61627470.07
02. Trust Fund A/c		
Opening Balance as on 01-04-2018	50793289.54	
Add: Surplus of Trust Fund (Schedule "D")	4069381.00	54862670.54
03. University Fund A/c		
Opening Balance as on 01-04-2018	6716219.83	
Add: Surplus of University Fund (Schedule "E")	141457.00	6857676.83
04. Capital Reserve		
As per last Balance Sheet		616130.00
05. Caution Money A/c		
Opening Balance as on 01-04-2017	859529.00	
Less: Refunded during the year	0.00	859529.00
Total Rs.		124823476.44
<b>ARTS FACULTY</b>		
01. Capital Fund A/c		
Opening Balance as on 01-04-2018	715389.00	
Add: Surplus of Capital Fund (Schedule "C")	732648.00	1448037.00
02. Trust Fund A/c		
Opening Balance as on 01-04-2018	2503062.00	
Add: Surplus of Trust Fund (Schedule "D")	5623729.00	8126791.00
03. University Fund A/c		
Opening Balance as on 01-04-2018	2729231.00	
Add: Surplus of University Fund (Schedule "E")	0.00	2729231.00
Total Rs.		12304059.00

*(Handwritten Signature)*

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





**SCHEDULE "O"  
FIXED DEPOSITS AS ON 31-03-19**

SL. NO.	FDR NO.	Face Value on 01.04.2018	Made during the year	Interest	T.D.S.	Face Value on 31.03.2019
<b>OTHER FACULTIES</b>						
<b>S.B.I. Bilaspur</b>						
1	FDR NO. 37585562787	2000000.00	0.00	116854.00	0.00	Matured & Renewed
2	FDR NO. 37585562787	0.00	2116854.00	0.00	0.00	2116854.00
3	FDR NO. 37197093939	400000.00	0.00	0.00	0.00	Matured & Received
4	FDR NO. 37564149220	500000.00	0.00	0.00	0.00	Matured & Received
5	FDR NO. 37564149672	1100000.00	0.00	0.00	0.00	Matured & Received
6	FDR NO. 37564150031	1200000.00	0.00	0.00	0.00	Matured & Received
7	FDR NO. 37564150451	1000000.00	0.00	0.00	0.00	Matured & Received
8	FDR NO. 37585563779	2000000.00	0.00	46836.00	0.00	Matured & Renewed
9	FDR NO. 37585563779	0.00	2046836.00	47933.00	0.00	Matured & Renewed
10	FDR NO. 37585563779	0.00	2094769.00	0.00	0.00	2094769.00
<b>U.B.I. Bilaspur</b>						
11	FDR NO. 1539100001151	1128294.10	0.00	0.00	0.00	1128294.10
12	FDR NO. 1539100001687	44130.65	0.00	2635.00	0.00	Matured & Renewed
13	FDR NO. 1539100001687	0.00	46765.65	0.00	0.00	46765.65
14	FDR NO. 1539100013907	2049334.41	0.00	117772.00	0.00	Matured & Renewed
15	FDR NO. 1539100013907	0.00	2167106.41	0.00	0.00	2167106.41
16	FDR NO. 1539100014137	1957126.24	0.00	0.00	0.00	1957126.24
17	FDR NO. 1539100014146	1795163.29	0.00	0.00	0.00	1795163.29
18	FDR NO. 1539100016153	32505.00	0.00	2072.07	0.00	Matured & Renewed
19	FDR NO. 1539100016153	0.00	34577.07	0.00	0.00	34577.07
20	FDR NO. 1539100017240	2535083.00	0.00	150776.00	0.00	Matured & Renewed
21	FDR NO. 1539100017240	0.00	2685859.00	0.00	0.00	2685859.00
22	FDR NO. 1539100018975	615312.00	0.00	35357.85	0.00	Matured & Renewed
23	FDR NO. 1539100018975	0.00	650669.85	0.00	0.00	650669.85
24	FDR NO. 1539100018984	1230621.00	0.00	70718.54	0.00	Matured & Renewed
25	FDR NO. 1539100018984	0.00	1301339.54	0.00	0.00	1301339.54
26	FDR NO. 1539100020077	3063141.00	0.00	171739.00	0.00	Matured & Renewed
27	FDR NO. 1539100020077	0.00	3234880.00	0.00	0.00	3234880.00
28	FDR NO. 1539100023621	25000.00	0.00	0.00	0.00	25000.00
29	FDR NO. 1539100023940	2025875.00	0.00	0.00	0.00	2025875.00
30	FDR NO. 1539100023968	1810281.00	0.00	0.00	0.00	1810281.00
31	FDR NO. 1539100023995	1523625.00	0.00	0.00	0.00	1523625.00
32	FDR NO. 1539100024648	2616389.00	0.00	0.00	0.00	2616389.00
33	FDR NO. 1539100029342	2129063.00	0.00	122353.29	0.00	Matured & Renewed
34	FDR NO. 1539100029342	0.00	2251416.29	0.00	0.00	2251416.29
35	FDR NO. 1539100029379	2022609.00	0.00	116237.00	0.00	Matured & Renewed
36	FDR NO. 1539100029379	0.00	2138846.00	0.00	0.00	2138846.00
37	FDR NO. 1539100029388	1916156.00	0.00	110119.29	0.00	Matured & Renewed
38	FDR NO. 1539100029388	0.00	2026275.29	0.00	0.00	2026275.29
39	FDR NO. 1539100029795	25000.00	0.00	0.00	0.00	25000.00
40	FDR NO. 1539100035635	2600000.00	0.00	0.00	0.00	2600000.00
41	FDR NO. 1539100035644	1200000.00	0.00	0.00	0.00	Matured & Received
42	FDR NO. 1539100037800	1200000.00	0.00	0.00	0.00	Matured & Received
43	FDR NO. 1539100037828	2200000.00	0.00	0.00	0.00	Matured & Received
44	FDR NO. 1539100037837	2100000.00	0.00	0.00	0.00	Matured & Received
45	FDR NO. 1539100037873	2300000.00	0.00	0.00	0.00	Matured & Received
46	FDR NO. 1539100041672	0.00	2200000.00	0.00	0.00	2200000.00
47	FDR NO. 1539100041681	0.00	2100000.00	0.00	0.00	2100000.00
48	FDR NO. 1539100041690	0.00	2000000.00	0.00	0.00	2000000.00
49	FDR NO. 1539100043069	0.00	2500000.00	0.00	0.00	2500000.00
50	FDR NO. 1539100043078	0.00	2800000.00	0.00	0.00	2800000.00
51	FDR NO. 1539100043087	0.00	2600000.00	0.00	0.00	2600000.00
52	FDR NO. 1539100043096	0.00	2700000.00	0.00	0.00	2700000.00
<b>Central Bank of India, Bilaspur</b>						
53	FDR NO. 3007906856	72533.00	0.00	0.00	0.00	72533.00
54	FDR NO. 3015615860	260262.00	0.00	14040.00	0.00	Matured & Renewed
55	FDR NO. 3015615860	0.00	274302.00	0.00	0.00	274302.00
56	FDR NO. 3015615893	371409.00	0.00	20036.00	0.00	Matured & Renewed
57	FDR NO. 3015615893	0.00	391445.00	0.00	0.00	391445.00
58	FDR NO. 3016439052	196388.00	0.00	10448.00	0.00	Matured & Renewed
59	FDR NO. 3016439052	0.00	206836.00	0.00	0.00	206836.00
60	FDR NO. 3031742082	315244.00	0.00	71932.00	0.00	Matured & Renewed
61	FDR NO. 3031742082	0.00	387176.00	0.00	0.00	387176.00
62	FDR NO. 3031742231	306534.00	0	69945.00	0.00	Matured & Renewed

Contd... 2.....

*(Signature)*

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





66	FDR NO. 3031742231	0.00	376479.00	0.00	0.00	376479.00
67	FDR NO. 3033468447	131837.00	0.00	30999.00	0.00	Matured & Renewed
68	FDR NO. 3033468447	0.00	162836.00	0.00	0.00	162836.00
69	FDR NO. 3033468628	162938.00	0.00	38314.00	0.00	Matured & Renewed
70	FDR NO. 3033468628	0.00	201252.00	0.00	0.00	201252.00
71	FDR NO. 3037272278	818624.00	0.00	192497.00	0.00	Matured & Renewed
72	FDR NO. 3037272278	0.00	1011121.00	0.00	0.00	1011121.00
73	FDR NO. 3045745917	515650.00	0.00	27816.00	0.00	Matured & Renewed
74	FDR NO. 3045745917	0.00	543466.00	0.00	0.00	543466.00
75	FDR NO. 3058966146	1743582.00	0.00	0.00	0.00	1743582.00
76	FDR NO. 3058966340	1051122.00	0.00	0.00	0.00	1051122.00
77	FDR NO. 3058966555	348719.00	0.00	0.00	0.00	348719.00
78	FDR NO. 3063730523	79948.00	0.00	0.00	0.00	79948.00
79	FDR NO. 423803030566670	196441.00	0.00	0.00	0.00	196441.00
	<b>Allhabad Bank, Bilaspur</b>					
80	FDR. NO. 50018415573	415331.00	0.00	0.00	0.00	415331.00
81	FDR. NO. 50127312028	835080.00	0.00	45159.00	0.00	Matured & Renewed
82	FDR. NO. 50127312028		880239.00	0.00	0.00	880239.00
<b>Total Rs.</b>		56166350.69	44131346.10	1632589.04	0.00	61498939.73
<b>ARTS FACULTY</b>						
1	FDR NO. 5800PU00016137	2,400,000.00	0	145,738.00	-	Matured & Renewed
2	FDR NO. 5800PU00016137	-	2,545,738.00	-	-	2,545,738.00
3	FDR NO. 509478	400,000.00	0	24,878.00	-	Matured & Renewed
4	FDR NO. 509478	-	424,878.00	-	-	424,878.00
<b>Total Rs.</b>		2800000.00	2970616.00	170616.00	0.00	2970616.00

*Dr. P. Vipra*  
 In. PRINCIPAL  
 D.P. Vipra College  
 Bilaspur (C.G.)





DWARIKA PRASAD VIPRA COLLEGE, HIGH COURT ROAD, BILASPUR (C.G.)SCHEDULE 'P': ACCOUNTING POLICIES & NOTES ON ACCOUNTS

Financial Year: 2018-19

SIGNIFICANT ACCOUNTING POLICIES:i) METHOD OF ACCOUNTING:

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

ii) FIXED ASSETS:

- a) Fixed Assets have been stated at their written down value.
- b) Depreciation has been provided for on written down value method at the rates and manner prescribed under Income Tax Rules, 1962.
- c) The cost of fixed assets includes all expenses incidental to acquisition/installation.

iii) GOVERNMENT GRANTS:

- a) Revenue grants are recognised in the year of receipt and taken to Income & Expenditure A/c accordingly.
- b) Grants received for acquisition of fixed assets till financial year 2010-11 is shown in Balance Sheet in the year of receipt and an amount equal to the amount of depreciation is transferred every year from grants a/c to Income & Expenditure A/c. Grants received from financial year 2011-12 are deducted from the cost of assets for which grant is received.

NOTES ON ACCOUNTS:i) MAINTENANCE GRANT:

During the year the college has received a sum of Rs. 2,02,41,892.00 towards Maintenance Grant from Uchcha Shiksha Anudan Ayog.

Note: Schedule 'A' to 'P' form part of accounts.

For Dwarika Prasad Vipra College

*(Signature)*

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

BILASPUR (C.G.)  
Date: 26/05/2020

FOR M/S ARORA TAWARI &amp; ASSOCIATES

Chartered Accountants

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

Firm reg. no. 006730C  
UDIN: 20072889AAAAAL5410



# **D.P.VIPRA COLLEGE**

**OLD HIGH COURT ROAD,BILASPUR(C.G.)**

**AUDIT REPORT FOR THE YEAR 2019-20**



ARORA TAWARI & ASSOCIATES  
CHARTERED ACCOUNTANTS

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

To,  
The Chairman (Governing Body),  
Dwarika Prasad Vipra College,  
Old High Court Road,  
BILASPUR (C.G.)

Sub: Audit of Accounts of Dwarika Prasad Vipra College, Bilaspur for the year ended 31st March, 2020

Dear sir,

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

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

- |  |                                       |
|--|---------------------------------------|
| a) Cash Book                                 | b) Ledger                             |
| c) Journal                                   | d) Bank Books                         |
| e) Salary Register for Regular & Adhoc Staff | f) Daily Collection Register for Fees |
| g) Advance register                          | h) P.F. Loan Register                 |
| i) Receipt Books for Fee, and                | j) Voucher Files for Expenses etc.    |

2. BALANCE CONFIRMATION: The balances included under Deposit, Loans and Advances, Provident Fund (Liability), P.F. Bank Deposit, P.F. Loan A/c, Suraksha Nidhi, C.P.F. Raipur, E.P.F. Payable (1987 to 3/2002) E.P.F. Raipur and Caution Money A/c are subject to confirmation/ Reconciliation at the year end.

3. ADVANCES: There is no recovery in many advances since long e.g. E.P.F. Recoverable, Advance to Alok Singh Thakur, Advance for Computer, and U.S. & R.N. SHUKLA Loan a/c etc.

4. CONVEYANCE EXPENSES AND GENERAL & OFFICE EXPENSES: Some Conveyance expenses /allowances and General office expenses are not supported by proper Bills/ vouchers etc.

Contd..2..





ARORA TAWARI & ASSOCIATES  
CHARTERED ACCOUNTANTS

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

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5. PHYSICAL VERIFICATION: No evidence of physical verification of fixed assts having been conducted during the year by management was available at the time of our audit.

6. In the above financial statement of the college the financial figures of the Arts Faculty of the college ( whose salary payment is financed by the government grant), and other faculties have been shown separately as the management has decided from the financial year 2017-18 to separatley keep and maintain accounts for Arts faculty and also get them audited. However, assets created and liabilities incurred in Arts faculty from financial year 2017-18 only are shown in Arts faculty , and assets/ liabilities of earlier years are continued to be shown in other faculties' accounts

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

In our opinion, proper books of account have been kept by the college so far as appears from our examination of the books.

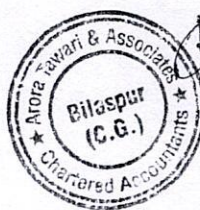
Subject to our comments mentioned in Paras ( 2 ) above and according to the explanations given to us, the said Balance Sheet, Income & Expenditure A/c and Receipts & Payments A/c read with the accounting policies & notes on accounts, give a true & fair view:-

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

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

For M/s ARORA TAWARI & ASSOCIATES  
Chartered Accountants

BILASPUR (C.G.)  
Date: 26/12/2020



(K.L. ARORA)  
Partner  
M.No. 072889  
Firm Reg. No. 006730C  
UDIN: 20072889AAAACJ1368



**DWARIKA PRASAD VIPRA COLLEGE: HIGH COURT ROAD : BILASPUR(C.G.)**  
**RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDING 31ST MARCH, 2020**

RECEIPTS	AMOUNT	OTHR FACULTIES	ARTS FACULTY	TOTAL	PAYMENTS	AMOUNT	OTHR FACULTIES	ARTS FACULTY	TOTAL
<b>OPENING BALANCES:</b>					<b>SALARIES AND ALLOWANCES:Regular Staff:</b>				
Cash in hand		39520.06	335.00	39855.06	Grant Employees	0.00	12025723.00	12025723.00	
Cash at Bank					Self Finance	0.00	10309363.00	10309363.00	
(Schedule 'A')		9,795,700.50	5656370.14	15452070.64	<b>Regular Staff (Self Finance):</b>				
Fixed Deposits					Teaching	10620806.00			
(Schedule 'O')		61,498,939.73	2970616.00	64469555.73	Non Teaching	2859904.00	13480710.00	0.00	13480710.00
					Remuneration	4831526.00	644106.00	5475632.00	
<b>INCOME FROM REVENUE FEE:</b>					Affiliation Fees	391000.00	18000.00	409000.00	
(Schedule 'B')		28756896.65	3504382.80	32261279.45	Building Rent	445132.00	0.00	445132.00	
<b>INCOME FROM OTHER SOURCES:</b>					<b>CONTINGENCY EXPENSES:(Schedule 'J')</b>	6324076.29	64200.87	6388277.16	
Other Income		124563.36	0.00	124563.36	<b>CAPITAL FUND EXPENSES:(Schedule 'C')</b>	2947370.00	0.00	2947370.00	
Interest from Bank		4457015.53	198803.57	4655819.10	<b>CURRENT ASSETS: (Schedule 'G')</b>	0.00	1830.00	1830.00	
<b>CAPITAL FUND RECEIPTS:</b>					<b>TRUST FUND EXPENDITURE:(Schedule 'D')</b>	3791276.00	0.00	3791276.00	
(Schedule 'C')		5207976.00	907992.00	6115968.00	<b>UNIVERSITY FUND EXPENDITURE:</b>				
<b>TRUST FUND RECEIPTS:</b>					(Schedule 'E')	33619.00	0.00	33619.00	
(Schedule 'D')		7544574.00	5775679.00	13320253.00	<b>FIXED ASSETS:(Schedule 'K')</b>	2399026.00	0.00	2899026.00	
<b>UNIVERSITY FUND RECEIPTS:</b>					<b>PROVIDENT FUND LIABILITY A/C:LIABILITIES</b>				
(Schedule 'E')		326045.00	64066.00	390111.00	(Schedule 'F')	467685.95	883439.70	1351125.65	
<b>PROVIDENT FUND A/C:/ ASSETS</b>					Tax Deducted at Source	271994.8	0.00	271994.80	
(Schedule 'F')		467685.95	380571.70	848257.65	<b>CLOSING BALANCES:</b>				
<b>LOANS &amp; ADVANCES:(Schedule 'I')</b>					Cash in hand	245176.06	1385.84	246561.90	
Credits	9495789.00				Cash at Bank (Schedule 'A')	14023457.22	10672548.80	24696006.02	
Less: Debits	11110291.00	(1614502.00)	0.00	(1614502.00)	Fixed Deposits (Schedule 'O')	66743253.46	3146594.00	69889847.46	
<b>CURRENT LIABILITIES &amp; PROVISIONS:</b>									
Credits	7298734.00								
Less: Debits(Schedule 'H')	7007846.00	290888.00	(1905440.00)	(1614552.00)					
<b>GRANT IN AID: Grant Received (Salary)</b>		0.00	10213815.00	10213815.00					
Grant Received from UGC		0.00	10000000.00	10000000.00					
(Schedule 'L')									
<b>Total Rs.</b>		116895302.78	37767191.21	154662493.99	<b>Total Rs.</b>	116895302.78	37767191.21	154662493.99	

Note: Schedule 'A' to 'P' form part of accounts.

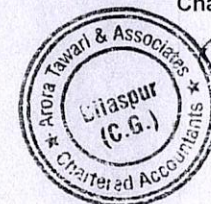
Certified that the above statement is true and correct.

BILASPUR (C.G.)  
Date:26/12/2020

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

BILASPUR (C.G.)  
Date:26/12/2020

As per our report of even date attached.  
**FOR M/S ARORA TAWARI & ASSOCIATES**  
Chartered Accountants



(K.L.ARORA)  
Partner  
M.No.72889  
Firm Reg. No. 006730C  
UDIN:20072889AAAACJ1368

2



**DWARIKA PRASAD VIPRA COLLEGE: HIGH COURT ROAD : BILASPUR(C.G.)**  
**INCOME AND EXPENDITURE ACCOUNT FOR YEAR ENDING 31ST MARCH, 2020**

EXPENDITURE	AMOUNT	OTHR FACULTIES	ARTS FACULTY	TOTAL	INCOME	AMOUNT	OTHR FACULTIES	ARTS FACULTY	TOTAL
<u>SALARIES AND ALLOWANCES:</u> Regular Staff:					<u>INCOME FROM REVENUE FEE:</u>				
Grant Employees					(Schedule 'B')	28756896.65	3504382.80		32261279.45
Self Finance			12025723.00	12025723.00					
			10309363.00	10309363.00	<u>INCOME FROM OTHER SOURCES:</u>				
Regular Staff (Self Finance:)	13480710.00			13480710.00	Other Income	124563.36			
Remuneration	4831526.00		644106.00	5475632.00	Interest from Bank	4457015.53	4581578.89	198803.57	4780382.46
Rent	445132.00		0.00	445132.00	Grant in Aid: Grant Received (Salary)		0.00	10213815.00	10213815.00
<u>CONTINGENCY EXPENSES:</u>					<u>GRANT A/C:</u>				
(Schedule 'J')	6324076.29		64200.87	6388277.16	Amount tfd. from various grants on a/c of depreciation on assets (Schedule 'L')	320609.00		0.00	320609.00
Affiliation Fees	391000.00		18000.00	409000.00	<u>Deficit:</u> Being excess of Expenditure over Income transferred to General fund A/c	(5473057.25)	9167767.50		3694710.25
<u>DEPRECIATION:</u>									
(Schedule 'K')	2713583.00		23376.00	2736959.00					
Total Rs.		28186027.29	23084768.87	51270796.16	Total Rs.		28186027.29	23084768.87	51270796.16

Note: Schedule 'A' to 'P' form part of accounts.

Certified that the above statement is true and correct.

As per our report of even date attached.

BILASPUR (C.G.)  
Date:26/12/2020

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

FOR M/S ARORA TAWARI & ASSOCIATES  
Chartered Accountants  
BILASPUR (C.G.)  
Date:26/12/2020  
Partner  
M.No.72889  
Firm Reg. No. 006730C  
UDIN:20072889AAAACJ1368



**DWARIKA PRASAD VIPRA COLLEGE: HIGH COURT ROAD : BILASPUR(C.G.)**  
**BALANCE SHEET AS ON 31ST MARCH,2020**

FUND & LIABILITIES	OTHR FACULTIES	ARTS FACULTY	TOTAL	PROPERTY & ASSETS	OTHR FACULTIES	ARTS FACULTY	TOTAL
<u>FUNDS A/C:</u> (Schedule 'N')	131129806.44	19051796.00	150181602.44	<u>FIXED ASSETS:</u> (Schedule 'K')	27850362.00	134407.00	27984769.00
<u>GRANTS A/C:</u> (Schedule 'L')	2561655.00	10000000.00	12561655.00	<u>FIXED DEPOSIT:</u> (Schedule 'O')	66743253.46	3146594.00	69889847.46
<u>PROVIDENT FUND LIABILITY A/C:</u> (Schedule 'F')	7559460.70	(2356621.70)	5202839.00	<u>PROVIDENT FUND ASSETS A/C:</u> (Schedule 'F')	7374244.29	(1249485.70)	6124758.59
<u>CURRENT LIABILITIES &amp; PROVISIONS:</u> (Schedule 'H')	2528889.50	490986.00	3019875.50	<u>LOANS &amp; ADVANCES:</u> (Schedule 'I')	7504155.05	84714.00	7588869.05
				<u>CURRENT ASSETS A/C:</u> (Schedule 'G')	1029369.35	119906.00	1149275.35
				Tax Deducted at Source	271994.80	0	271994.80
				<u>CASH &amp; BANK BALANCES:</u>			
				Cash in hand	245176.06	1385.84	1385.84
				Cash at Bank (Schedule 'A')	14023457.22	10672548.80	24941182.08
				<u>GENERAL FUND A/C:</u> (Schedule 'M')	18737799.41	14276090.36	33013889.77
Total Rs.	143779811.64	27186160.30	170965971.94	Total Rs.	143779811.64	27186160.30	170965971.94

Note: Schedule 'A' to 'P' form part of accounts.

Certified that the above statement is true and correct.

BILASPUR (C.G.)  
Date:26/12/2020

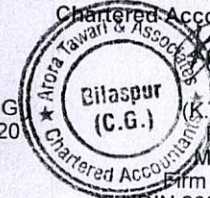
CORRESPONDENT

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

As per our report of even date attached.

FOR M/S ARORA TAWARI & ASSOCIATES  
Chartered Accountants

BILASPUR (C.G.)  
Date:26/12/2020



(K.L. ARORA)  
Partner

M.No.72889  
Firm Reg. No. 006730C  
UDIN:20072889AAAACJ1368

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**DWARIKA PRASAD VIPRA COLLEGE, HIGH COURT ROAD, BILASPUR (C.G.)**  
**SCHEDULE 'A' : BANK BALANCES**

SL. NO.	PARTICULARS	BALANCE AS ON 01.04.2019	BALANCE AS ON 31.03.2020
<b>OTHER FACULTIES</b>			
1	Allahabad Bank, A/c No. 17455/20050475409	4,300,363.80	562,586.80
2	State Bank of India A/c no. 10826091021	1,310,937.27	684,821.08
3	State Bank of India A/c no. 36730735904	140,309.65	21,235.96
4	United Bank of India, A/c No. 423801010036743	-	560,199.83
5	United Bank of India, A/c No. 423801010036742	-	927,972.21
6	United Bank of India, A/c No. 1539050002554	839,741.89	140,405.19
7	United Bank of India, A/c No. 1539010001182	3,204,347.89	11,126,236.15
Total Rs.		9,795,700.50	14,023,457.22
<b>ARTS FACULTY</b>			
1	Allahabad Bank, A/c No. 20050480758	5,333,989.00	343,275.00
2	Canara Bank A/c No. 0191101020121	-	10,005,004.00
3	Punjab National Bank, A/c No. 13905/0058000100139054	34,794.76	38,392.37
4	UBI C.A. No. 423801010036638	287,586.38	285,877.43
Total Rs.		5,656,370.14	10,672,548.80

**SCHEDULE "B" : INCOME FROM REVENUE FEE**

SL. NO.	PARTICULARS	FEE COLLECTED	REFUNDED/ REMITTED	NET COLLECTION
<b>OTHER FACULTIES</b>				
1	Admission Fee	350200.00	0.00	350200.00
2	Admission Form Fee	105040.00	0.00	105040.00
3	Envoirnment Fees	37340.00	31769.00	5571.00
4	T.C. & Other fees	2026986.00	0.00	2026986.00
5	Tuition Fees	25419896.65	150936.00	25268960.65
6	Suvidha Shulk	932970.00	17528.00	915442.00
7	Red Cross Account	90553.00	175250.00	84697.00
Total Rs.		28962985.65	375483.00	28756896.65
<b>ARTS FACULTY</b>				
1	Admission Fee	140465.00	0.00	140465.00
2	Envoirnment Fees	21485.00	0.00	21485.00
3	T.C. & Other fees	94042.00	0.00	94042.00
4	Tuition Fees	448100.00	90760.00	357640.00
5	Practicle Fees	404150.00	0.00	404150.00
6	Suvidha Shulk	1768655.00	0.00	1768655.00
7	Exam Fees	34400.00	0.00	34400.00
8	Other Fees	627183.80	900.00	626283.80
9	Red Cross	67,590.00	10328	57,262.00
Total Rs.		3606370.80	101988.00	3504382.80

**SCHEDULE "C" : CAPITAL FUND A/C**

PARTICULARS	AMOUNT
<b>OTHER FACULTIES</b>	
<b>A. RECEIPTS:</b>	
1 Capital Fund Fee	3542476.00
2 Practical Fee	1670500.00
Less: Refunded	5212976.00
Total Capital Fund Receipts	5000.00
	5207976.00
<b>B. EXPENSES:</b>	
1 Electricity Expenses	684330.00
2 Praticle Expenses	703776.00
3 Repairs & Maintenance(Electrical)	233257.00
4 Repairs & Maintenance(Furniture)	54487.00
5 Repairs & Maintenance(Building)	1060267.00
6 Repairs & Maintenance(Other)	211253.00
Total Capital Fund Expenses	2947370.00
Transferred to Capital Fund	2260606.00
<b>ARTS FACULTY</b>	
<b>A. RECEIPTS:</b>	
1 Capital Fund Fee	907992.00
Transferred to Capital Fund	907992.00

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





**DWARIKA PRASAD VIPRA COLLEGE, HIGH COURT ROAD, BILASPUR (C.G.)**  
**SCHEDULE "D" : TRUST FUND A/C**

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SL. NO.	PARTICULARS	AMOUNT
<b>OTHER FACULTIES</b>		
<b>A. RECEIPTS:</b>		
1	Trust Fund Fee	7936858.00
	Less: Remitted	392284.00
	<b>Total Trust Fund Receipts</b>	<b>7544574.00</b>
<b>B. EXPENSES:</b>		
1	Function & Celebration Exps.	A 223692.00
2	Newspapers & Periodicals	A 12087.00
3	Other Trust Fund Expenses	A 387029.00
4	Seminar Expenses	A 486851.00
5	Sports Expenses	A 933127.00
6	Student Union Exps.	A 1748490.00
	<b>Total Trust Fund Expenses</b>	<b>3791276.00</b>
	<b>Transferred to Trust Fund</b>	<b>3753298.00</b>
<b>ARTS FACULTY</b>		
<b>A. RECEIPTS:</b>		
1	Trust Fund Fee	5775679.00
	<b>Transferred to Trust Fund</b>	<b>5775679.00</b>

**SCHEDULE "E" : UNIVERSITY FUND A/C**

SL. NO.	PARTICULARS	FEE REMITTED	FEE COLLECTED
<b>OTHER FACULTIES</b>			
1	University Fund Account	33619.00	326045.00
	<b>Total</b>	<b>33619.00</b>	<b>326045.00</b>
	<b>Transferred to University Fund</b>		<b>292426.00</b>
<b>ARTS FACULTY</b>			
1	University Fund Account	902262.00	966328.00
	<b>Total</b>	<b>902262.00</b>	<b>966328.00</b>
	<b>Transferred to University Fund</b>		<b>64066.00</b>



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**Bilaspur (C.G.)**



**DWARIKA PRASAD VIPRA COLLEGE, HIGH COURT ROAD, BILASPUR (C.G.)**  
**SCHEDULE "F"**

**PROVIDENT FUND LIABILITY:**

PARTICULARS	AMOUNT	AMOUNT
<b>OTHER FACULTIES</b>		
Opening Balance as on 01-04-2019		8,027,146.65
<u>Add: Credits during the year</u>		
Bank Interest		152,885.00
		8,180,031.65
<u>Less: Part/Final Payment during the year &amp; Loan</u>		620,570.95
Closing Balance as on 31-03-2020		7,559,460.70
<b>ARTS FACULTY</b>		
Opening Balance as on 01-04-2019		(1,473,182.00)
<u>Add: Credits during the year</u>		204,000.00
		(1,269,182.00)
<u>Less: Part/Final Payment during the year</u>		1,087,439.70
Closing Balance as on 31-03-2020		(2,356,621.70)

**PROVIDENT FUND ASSETS:**

SL. NO.	PARTICULARS	AMOUNT	AMOUNT
	<b>OTHER FACULTIES</b>		
1	<b>P.F.BANK A/C:</b>		
	As per last Balance Sheet	2962247.68	
	<u>Add: Deposited during the year</u>	152885.00	
		3115132.68	
	<u>Less: Withdrawn during the year</u>	620570.95	2494561.73
2	<b>P.F.LOAN A/C:</b>		
	As per last Balance Sheet	1281770.56	
	<u>Add: Given during the year</u>	0.00	
		1281770.56	
	<u>Less: Recovered during the year</u>	0.00	1281770.56
3	<b>P.F.FIXED DEPOSIT:</b>		
	As per last Balance Sheet	3597912.00	
	<u>Add: Deposited during the year</u>	0.00	
		3597912.00	
	<u>Less: Matured during the year</u>	0.00	3597912.00
	Total Rs.		7374244.29

**Note: Total Receipt**

1	Withdrawn from Bank A/cs	620570.95		
	<u>Less: Amount deposited in Bank A/cs</u>	152885.00	467685.95	
2	Fixed Deposit Matured	0.00		
	<u>Less: Amount Deposited in Fixed Deposit</u>	0.00	0.00	
3	Loan Recovered	0.00		
	<u>Less: Given</u>	0.00	0.00	467685.95

Amount shown in Receipts & Payments A/c

467685.95

**ARTS FACULTY**

1	<b>P.F.BANK A/C:</b>			
	As per last Balance Sheet		(868914.00)	
	<u>Add: Deposited during the year</u>		0.00	
			(868914.00)	
	<u>Less: Withdrawn during the year</u>		380571.70	(1249485.70)

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**Bilaspur (C.G.)**





**SCHEDULE "G" : CURRENT ASSETS**

SL. NO.	Particulars	Balance on 01.04.2018	Debit during the year	Credit during the year	Balance as on 31.03.2019
<b>OTHER FACULTIES</b>					
1	Suraksha Nidhi Bank A/cs	17362.40	0.00	0.00	17362.40
2	Revenue Deposit with Treasury	512748.00	0.00	0.00	512748.00
3	Balance in Code 0202 with Treasury	165076.00	0.00	0.00	165076.00
4	<b>Security Deposits</b>				
5	Deposit A/c	6216.95	0.00	0.00	6216.95
6	Bharti Telenet	2160.00	0.00	0.00	2160.00
7	Makhan Lal Chaturvedi University, Bhoj	121000.00	0.00	0.00	121000.00
8	Security Deposits with C.S.E.B.	204806.00	0.00	0.00	204806.00
	<b>Total Rs.</b>	<b>1029369.35</b>	<b>0.00</b>	<b>0.00</b>	<b>1029369.35</b>
<b>ARTS FACULTY</b>					
1	P.D.A/C with Treasury	557.00	10213815.00	10211985.00	2387.00
2	S.D. Alok Singh Thakur	117519.00	0.00	0.00	117519.00
	<b>Total Rs.</b>	<b>118076.00</b>	<b>10213815.00</b>	<b>10211985.00</b>	<b>119906.00</b>

**SCHEDULE "H" : CURRENT LIABILITIES & PROVISIONS**

SL. NO.	Particulars	Balance on 01.04.2019 Cr./(Dr.)	Debit during the year	Credit during the year	Balance as on 31.03.2020 Cr./(Dr.)
<b>OTHER FACULTIES</b>					
1	BUB Exam	493825.00	1479863.00	1755490.00	769452.00
2	C.P.F. Raipur	209572.00	0.00	0.00	209572.00
3	Durvarti Shiksha, Bilaspur	9778.00	0.00	0.00	9778.00
4	Employees Bank Loan	(60595.00)	871393.00	871393.00	(60595.00)
5	E.P.F. Raipur	213286.00	3517039.00	3516983.00	213230.00
6	ESIC A/c	(39849.00)	343504.00	354761.00	(28592.00)
7	Exam Advance from Govt/ Others	271894.00	310078.00	310078.00	271894.00
8	Forwarding Fees	520516.00	0.00	0.00	520516.00
9	G.I.S. Account	10014.00	100311.00	95621.00	5324.00
10	G.I.S. Non Grant	(13603.00)	62980.00	68730.00	(7853.00)
11	G.R.F. Grant (Seema Mishra)	243400.00	0.00	0.00	243400.00
12	M.R.P. 11th plan	(72930.00)	0.00	0.00	(72930.00)
13	M.R.P. 10th plan	(30798.00)	0.00	0.00	(30798.00)
14	Rajya Hindi Granth Acadami, Raipur	4305.00	0.00	0.00	4305.00
15	Salary Withheld -Arun Kashyap	(291.00)	0.00	0.00	(291.00)
16	Security Deposits(Alok Singh Thakur)	126342.00	0.00	0.00	126342.00
17	Suraksha Nidhi (Employee)	97225.50	0.00	0.00	97225.50
18	Income Tax (T.D.S.)	0.00	309678.00	309678.00	0.00
19	UGC MRP Dr. K.K. Sharma	11430.00	0.00	0.00	11430.00
20	UGC MRP Dr. Manish Tiwari	(5000.00)	0.00	0.00	(5000.00)
21	UGC MRP Dr. N.N. Patel	1275.00	0.00	0.00	1275.00
22	UGC MRP M.L. Jaiswal	50000.00	0.00	0.00	50000.00
23	UGC MRP Renu Nayar	66200.00	0.00	0.00	66200.00
24	UGC MRP R.N. Patel	7500.00	0.00	0.00	7500.00
25	UGC MRP R.P. Singh	(36500.00)	0.00	0.00	(36500.00)
26	Withheld Salary -Arun Kashyap	(4869.00)	0.00	0.00	(4869.00)
<b>SCHOLARSHIP A/C:</b>					
27	Smt.Janki Devi Smriti	38092.00	0.00	0.00	38092.00
28	Dr. Suresh Chandra Shukla	25000.00	0.00	0.00	25000.00
29	Smt.Lalita Devi Sharma (Ram Sanahi Sharma)	24000.00	4000.00	0.00	20000.00
30	Merit	20377.00	4000.00	0.00	16377.00
32	Viklang	2680.00	0.00	0.00	2680.00
32	O.P. Dwivedi	23000.00	2000.00	0.00	21000.00
33	Others	32725.00	3000.00	0.00	29725.00
34	Shri Ramsahay Tamboli	0.00	0.00	16000.00	16000.00
	<b>Total Rs.</b>	<b>2238001.50</b>	<b>7007846.00</b>	<b>7298734.00</b>	<b>2528889.50</b>
<b>ARTS FACULTY</b>					
1	Advance Salary	66282.00	0.00	0.00	66282.00
2	CPF Employees	574268.00	991382.00	841818.00	424704.00
3	CPF Raipur	0.00	841818.00	841818.00	0.00
4	Income Tax (T.D.S.)	1755876.00	3591876.00	1836000.00	0.00
5	GIS	0.00	7175.00	7175.00	0.00
	<b>Total Rs.</b>	<b>2396426.00</b>	<b>5432251.00</b>	<b>3526811.00</b>	<b>490986.00</b>

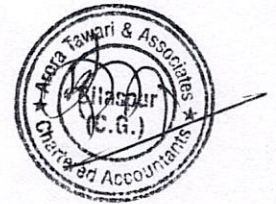
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## SCHEDULE "I": LOANS &amp; ADVANCES

SL. NO.	Particulars	Balance on 1.4.2019	Given During the year	Recovered during the year	Balance as on 31.03.2020
<b>OTHER FACULTIES</b>					
1	Advance for Computer	125572.50	0.00	0.00	125572.50
2	Advance Salary (Regular Staff)	63282.00	2896000.00	2082000.00	877282.00
3	Advance (Others)	863970.43	4030791.00	4221665.00	673096.43
4	Advance to Alok Singh Bilaspur	1561195.00	0.00	0.00	1561195.00
5	Advance to Manish Tiwari (UGC)	78745.00	0.00	0.00	78745.00
6	Advance to Smt. Bal Kumari Devi	165434.00	0.00	0.00	165434.00
7	Advance to 1 NC Click Online Pvt. Ltd.	16000.00	0.00	0.00	16000.00
8	Advance to M.L. Jaiswal	20000.00	0.00	0.00	20000.00
9	Advance to M.S. Tamboli	34000.00	0.00	0.00	34000.00
10	Advance to Dr. U.S. Shukla	50000.00	0.00	0.00	50000.00
11	Advance to Ku. Seema Mishra	219000.00	0.00	0.00	219000.00
12	Advance to Manish Tiwari	30000.00	0.00	0.00	30000.00
13	Advance to M.S. Tamboli (Expenses)	50000.00	0.00	0.00	50000.00
14	Advance to Rajeev Pandey	0.00	2490000.00	990000.00	1500000.00
15	Advance to R.K. Electrical	25000.00	0.00	0.00	25000.00
16	D.P.V. Bed. College	490351.00	0.00	0.00	490351.00
17	E.P.F. Recoverable(1987-3/2002)	52326.00	0.00	0.00	52326.00
18	Exam Advance to Dr. Anju Shukla	89800.00	80000.00	209000.00	(39200.00)
19	Exam Advance to Dr. R.P. Pandey	129000.00	200000.00	280966.00	48034.00
20	Exam Advance to Dr. V.K. Patel	0.00	89000.00	20000.00	69000.00
21	Exam Advance to Sadhna Some	86000.00	132000.00	159000.00	59000.00
22	G.G.D.U. Exam	355415.00	0.00	0.00	355415.00
23	Imprest Account	0.00	1075000.00	899981.00	175019.00
24	NCC A/c	25016.00	2142.00	0.00	27158.00
25	NCP Exam	7532.00	0.00	0.00	7532.00
26	NSS A/c	111620.12	115358.00	75700.00	151278.12
27	Salary Advance to Non-Grant	750679.00	0.00	557477.00	193202.00
28	Snatak Mahavidyalaya Shikshan Samit	382000.00	0.00	0.00	382000.00
29	U.S. & R.N. Shukla Loan	107715.00	0.00	0.00	107715.00
Total Rs.		5889653.05	11110291.00	9495789.00	7504155.05
<b>ARTS FACULTY</b>					
1	Advance to S.R. Chandravanshi	(7814.00)	0.00	0.00	(7814.00)
2	Advance to Upasna Pandey	20000.00	0.00	0.00	20000.00
3	BUB Exam Advance	31303.00	0.00	0.00	31303.00
4	IQAC/ UGC	41225.00	0.00	0.00	41225.00
5	Advance to R.N. Yadav	0.00	25000.00	25000.00	0.00
Total Rs.		84714.00	25000.00	25000.00	84714.00



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



SCHEDULE "J": CONTINGENCY EXPENSES

SL. NO.	PARTICULARS	AMOUNT
<b>OTHER FACULTIES</b>		
1	Advertisement Exps.	73,825.00
2	Bank Charges	74,335.76
3	Computer Stationery Etc.Exps.	216,003.00
4	ESIC Penalty	290,813.00
5	Inspection fees Expenses	3,904.00
6	Legal & Professional Expenses	2,490,850.00
7	Local Conveyance	17,426.00
8	Meeting Expenses	127,833.00
9	Miscellaneous Expenses	49,439.53
10	Office Expenses and Other Expenses	270,825.00
11	Photocopy & Typing Charges	88,796.00
12	Postage and Telegrams	11,479.00
13	Printing Exps.	423,354.00
14	Stationery Expenses	186,964.00
15	Telephone Expenses	15,987.00
16	Travelling Expenses	275,561.00
17	Swarn Jayanti Expenses	1,239,424.00
18	Intenet Bill Expenses	169,017.00
19	IQAC Expenses	1,450.00
20	Jyoti Magazine Expenses	296,790.00

Grand Total Rs.

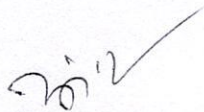
6,324,076.29

**ARTS FACULTY**

1	Bank Charges	9,130.87
2	Local Conveyance	170.00
3	Meeting Expenses	1,373.00
4	Misc Expenses	1,830.00
5	Office Expenses	1,607.00
6	Photocopy and Typing	200.00
7	Postage and Telegram	502.00
8	Practical Expenses	5,423.00
9	Repair and Maintainance	22,962.00
10	Seminar Expenses	7,000.00
11	Statonery Expenses	4,435.00
12	Telephone Expenses	499.00
13	Travelling Expenses	9,069.00

Grand Total Rs.

64,200.87

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





**DWARIKA PRASAD VIPRA COLLEGE, HIGH COURT ROAD, BILASPUR (C.G.)**  
**SCHEDULE 'K' : FIXED ASSETS & DEPRECIATION**

(12)

SL. Particulars. NO.	W.D.V.as on 1.4.2019	Addition during the year	Total	Depreciation Rate	Amount	W.D.V.as on 31.3.2020
<b>OTHER FACULTIES</b>						
<b>1 BASIC GRANTS:</b>						
Books & Journals	122.00	0.00	122.00	15%	18.00	104.00
Equipments	313.00	0.00	313.00	15%	47.00	266.00
<b>2 COACHSHIP GRANTS :</b>						
Badminton Court	5096.00	0.00	5096.00	10%	510.00	4586.00
Basket Ball Ground	4928.00	0.00	4928.00	10%	493.00	4435.00
Books & Journals	141.00	0.00	141.00	15%	21.00	120.00
Equipment Coachship:						
Calculator, Coputer						
Duplicator Machine, Intercom						
Map Charts etc.						
Screen Projector						
V.C.R.	188.00	-	188.00	15%	28.00	160.00
Hand Ball Ground	897.00	0.00	897.00	10%	90.00	807.00
Volley Ball Ground	3623.00	0.00	3623.00	10%	362.00	3261.00
<b>3 DEVELOPMENT GRANTS:</b>						
Air Conditioner	152.00	0.00	152.00	15%	23.00	129.00
Books & Journals	247.00	0.00	247.00	15%	37.00	210.00
Equipments	1806.00	0.00	1806.00	15%	271.00	1535.00
<b>4 REMEDIAL COURSE GRANTS:</b>						
Furniture	1302.00	0.00	1302.00	10%	130.00	1172.00
Library Books	3386.00	0.00	3386.00	15%	508.00	2878.00
Computer Equipments	8.00	0.00	8.00	40%	3.00	5.00
Photophone	146.00	0.00	146.00	15%	22.00	124.00
<b>5 UGC Non-Rec.GRANTS :</b>						
Almirah	441.00	0.00	441.00	10%	44.00	397.00
Building	99276.00	0.00	99276.00	10%	9928.00	89348.00
Computer	1.00	0.00	1.00	0		1.00
Library Books						
Books & Journals						
Books & Journals						
Books & Journals	32812.00	0	32812.00	15%	4922.00	27890.00
Sports Materials	2282.00	0.00	2282.00	15%	342.00	1940.00
Lab. Building						
Ext. of Lab.	139026.00	0	139026.00	10%	13903.00	125123.00
Books & Journal	17365.00	0.00	17365.00	15%	2605.00	14760.00
Equipments	2095850.00	312528.00	2408378.00	15%	361257.00	
	0.00	229571.00	229571.00	7.5%	17218.00	2259474.00
Library Books	64469.00	0.00	64469.00	15%	9670.00	54799.00
<b>6 OTHER ASSETS:</b>						
Air Conditioner(Computer Room)	257495.00	82500.00	339995.00	15%	50999.00	288996.00
Air Conditioner	66810.00	0.00	66810.00	15%	10022.00	56788.00
Almirah	32152.00	55620.00	87772.00	10%	8777.00	78995.00
Aqua fresh (Water Cooler)	10344.00	0.00	10344.00	10%	1034.00	9310.00
Auditorium	856816.00	0.00	856816.00	10%	85682.00	771134.00
Bio Matric Device	6978.00	0.00	6978.00	10%	698.00	6280.00
Books & Journal (11TH Plan)	11359.00	0.00	11359.00	15%	1704.00	9655.00
Books & Journal (12TH Plan)	142395.00	0.00	142395.00	15%	21359.00	121036.00
Books & Journals (UGC NON G)	39603.00	0.00	39603.00	15%	5940.00	33663.00
Books & Journals (UGC XIth Plan)	29899.00	0.00	29899.00	15%	4485.00	25414.00
Books (Remedia) UGC XI	18340.00	0.00	18340.00	15%	2751.00	15589.00
Borewells A/c	0.00	121150.00	121150.00	10%	12115.00	109035.00
Boundry Wall	104884.00	0.00	104884.00	10%	10488.00	94396.00
Building	986377.00	0.00	986377.00	10%	98638.00	887739.00
Building (Watchman & Canteen)	23297.00	0.00	23297.00	10%	2330.00	20967.00
Building Classroom Grant	154759.00	0.00	154759.00	10%	15476.00	139283.00
Building(Micro Bio)	95301.00	0.00	95301.00	10%	9530.00	85771.00
Building(Principal Office)	372126.00	0.00	372126.00	10%	37213.00	334913.00
Building UGC 11TH Plan	627220.00	0.00	627220.00	10%	62722.00	564498.00
Building UGC XI Plan	11692.00	0.00	11692.00	10%	1169.00	10523.00
Camera A/c	5681.00	28299.00	33980.00	15%	5097.00	
		11357.00	11357.00	7.5%	852.00	39388.00
Car Garage	5228.00	0.00	5228.00	10%	523.00	4705.00
CCTV Camera	100847.00	29249.00	130096.00	15%	19514.00	
		132848.00	132848.00	7.5%	9964.00	233466.00
Ceiling Fan	27236.00	0.00	27236.00	10%	2724.00	24512.00
Chemistry Lab Building	991219.00	0.00	991219.00	10%	99122.00	892097.00

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





		11211					
College Gate	59481.00	0.00	59481.00	10%	5948.00	53533.00	
College Ground	15828.00	0.00	15828.00	10%	1583.00	14245.00	
Computer	60708.00	0.00	60708.00	40%	24283.00		
		786913.00	786913.00	20%	157383.00	665955.00	
Computer A/c (Remedial)	4.00	0.00	4.00	40%	2.00	2.00	
Computer Equipments	221.00	0.00	221.00	40%	88.00		
		12700.00	12700.00	20%	2540.00	10293.00	
Computer A/c (MP)	8.00	0.00	8.00	40%	3.00	5.00	
Computer Printer	13000.00	0.00	13000.00	40%	5200.00	7800.00	
Computer Room	2365.00	0.00	2365.00	10%	237.00	2128.00	
Computer Room(Offi.)	2358.00	0.00	2358.00	10%	236.00	2122.00	
Electrical Equipments Cooler	61184.00	34400.00	95584.00	15%	14338.00	81246.00	
Cord Less Phone	462.00	0.00	462.00	15%	69.00	393.00	
Cycle a/c	2155.00	0.00	2155.00	10%	216.00	1939.00	
Digital Camera	1951.00	0.00	1951.00	15%	293.00	1658.00	
Digital Podium & Projector	203001.00	0.00	203001.00	15%	30450.00	172551.00	
Electr. Installation	516220.00	44721.00	560941.00	10%	56094.00		
		30226.00	30226.00	10%	1511.00	533562.00	
Electrical Transformer	161514.00	0.00	161514.00	15%	24227.00	137287.00	
E. Library	182579.00	0.00	182579.00	15%	27387.00	155192.00	
Equipments (10TH Plan)	34262.00	0.00	34262.00	15%	5139.00	29123.00	
Equipments (11TH Plan)	132923.00	0.00	132923.00	15%	19938.00	112985.00	
Equipments (Backward Area)	53089.00	0.00	53089.00	15%	7963.00	45126.00	
Equipments (UGC 11TH Plan)	112112.00	0.00	112112.00	15%	16817.00	95295.00	
Equipments (UGC 12TH Plan)	57079.00	0.00	57079.00	15%	8562.00	48517.00	
Equipments (UGC XI Plan)	89328.00	0.00	89328.00	15%	13399.00	75929.00	
Fire Extinguisher	243.00	0	243.00	15%	36.00	207.00	
Furniture & Fixtures	745628.00	0.00	745628.00	10%	74563.00		
		180323.00	180323.00	5%	9016.00	842372.00	
Games & Sports Mater.	245459.00	0.00	245459.00	15%	36819.00	208640.00	
Geography Laboratory	20432.00	0.00	20432.00	10%	2043.00	18389.00	
Girls Toilet	262860.00	0.00	262860.00	10%	26286.00	236574.00	
H.P. Deskjet Printer	443.00	0.00	443.00	15%	66.00	377.00	
Improvement of Facility 12th Plan							
(Furniture) etc	16129.00	0.00	16129.00	10%	1613.00	14516.00	
Internet A/c	40157.00	0.00	40157.00	15%	6024.00	34133.00	
Jammer	0.00	9999.00	9999.00	15%	750.00	9249.00	
Lab Building (UGC IX Plan)	134324.00	0.00	134324.00	10%	13432.00	120892.00	
Land 1	1125172.00	0.00	1125172.00		0.00	1125172.00	
Land 2	2207996.00	0.00	2207996.00		0.00	2207996.00	
Land 3	91908.00	0.00	91908.00		0.00	91908.00	
Land 4	485744.00	0.00	485744.00		0.00	485744.00	
Land at Sendary	1541832.00	0.00	1541832.00		0.00	1541832.00	
Land 6	4339988.00	0.00	4339988.00		0.00	4339988.00	
LCD Projector	22683.00	0.00	22683.00	15%	3402.00	19281.00	
LCD Projector(Remedial Course)	13151.00	0.00	13151.00	15%	1973.00	11178.00	
LED Television	20945.00	0.00	20945.00	15%	3142.00		
		18500.00	18500.00	7.5%	1388.00	34915.00	
Library Books Book Bank	769172.00	252584.00	1021756.00	15%	153263.00		
		172395.00	172395.00	7.5%	12930.00	1027958.00	
Loose Note Counting Machine	2198.00	0.00	2198.00	15%	330.00	1868.00	
Mobile Phone	25482.00	23219.00	48701.00	15%	7305.00	41396.00	
New Building	152641.00	0.00	152641.00	10%	15264.00	137377.00	
Note Detecting Machine	419.00	-	419.00	15%	63.00	356.00	
Office Chair	872073.00	-	872073.00	10%	87207.00	784866.00	
Photocopier(Remedial Course)	12262.00	0.00	12262.00	15%	1839.00	10423.00	
Rain Water Harvesting system	74762.00	0.00	74762.00	15%	11214.00	63548.00	
Red Cross Room	31248.00	0.00	31248.00	10%	3125.00	28123.00	
Road A/c	31573.00	0.00	31573.00	10%	3157.00	28416.00	
Sanatory Pad Vending Machine	0.00	15930.00	15930.00	10%	1593.00	14337.00	
Science Equipments	291043.00	0.00	291043.00	15%	43656.00	247387.00	
Solar Power Plant	1448899.00	0.00	1448899.00	15%	217335.00	1231564.00	
Sound Box & Mic	39755.00	24760.00	64515.00	15%	9677.00	54838.00	
Sports Material A/c	3028608.00	263689.00	3292297.00	15%	493845.00	2798452.00	
Tapnul A/c	22175.00	25545.00	47720.00	15%	7158.00	40562.00	
T.V.Videocon	808.00	0.00	808.00	15%	121.00	687.00	
Typewriter	236.00	0.00	236.00	15%	35.00	201.00	
Misc.Assets					0.00		
Vikas Nidhi Assets }	17396.00	0.00	17396.00	15%	2609.00	14787.00	
Water Cooler	34493.00	0.00	34493.00	15%	5174.00	29319.00	
Water Pipe Fittings	6701.00	0.00	6701.00	15%	1005.00	5696.00	
Womens Hostel	265559.00	0.00	265559.00	10%	26556.00	239003.00	
Xerox Machine	8555.00	0.00	8555.00	15%	1283.00	7272.00	
Total Rs.	27664919.00	2899026.00	30563945.00		2713583.00	27850362.00	
ARTS FACULTY							
Furniture & Fixtures	5814.00	0.00	5814.00	10%	581.00	5233.00	
Library Books	151969.00	0.00	151969.00	15%	22795.00	129174.00	
Total Rs.	157783.00	0.00	157783.00		23376.00	134407.00	

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





**DWARIKA PRASAD VIPRA COLLEGE, HIGH COURT ROAD, BILASPUR (C.G.)**

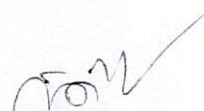
**SCHEDULE "L"**

**STATEMENT OF GRANTS (A/c Year 2019-20)**

SL. NO.	Particulars	Balance as on 1.4.2019	Received During the year	TFD to Assets/ Refunded	Total	Amount to be Tr.For 2019-20		Balance as on 31.03.2020
						Rate	Amount	
OTHR FACULTIES								
1	Auditorium (SECL)	249386.00	0.00	0.00	249386.00	10%	24939.00	224447.00
2	Books & Journal (Backward area)	39461.00	0.00	0.00	39461.00	15%	5919.00	33542.00
3	Books & Journal (Backward area)	13624.00	0.00	0.00	13624.00	15%	2044.00	11580.00
4	Books & Journal(UGC IX Plan)	50454.00	0.00	0.00	50454.00	15%	7568.00	42886.00
5	Books & Journal(Special Grant)	27248.00	0.00	0.00	27248.00	15%	4087.00	23161.00
6	Books & Journal(UGC X Plan)	36276.00	0.00	0.00	36276.00	15%	5441.00	30835.00
7	Books & Journal(UGC X Plan)	3083.00	0.00	0.00	3083.00	15%	462.00	2621.00
8	Books & Journal(UGC XI Plan)	16339.00	0.00	0.00	16339.00	15%	2451.00	13888.00
9	Building Class Room	94137.00	0.00	0.00	94137.00	10%	9414.00	84723.00
10	Building(Computer)	45754.00	0.00	0.00	45754.00	10%	4575.00	41179.00
11	Bulding Grant	39306.00	0.00	0.00	39306.00	10%	3931.00	35375.00
12	Building grant impro.facility 11th	53144.00	0.00	0.00	53144.00	10%	5314.00	47830.00
13	Building (IX) Plan	76999.00	0.00	0.00	76999.00	10%	7700.00	69299.00
14	Building (Micro bio ) Grant	57420.00	0.00	0.00	57420.00	10%	5742.00	51678.00
15	Building Samiti	364260.00	0.00	0.00	364260.00	10%	36426.00	327834.00
16	Building UGC Gen. Development	265720.00	0.00	0.00	265720.00	10%	26572.00	239148.00
17	Building (X) Plan	22238.00	0.00	0.00	22238.00	10%	2224.00	20014.00
18	Coachship Grant	225.00	0.00	0.00	225.00	15%	34.00	191.00
19	Computer (Grant Shanshd Nidhi)	1.00	0.00	0.00	1.00	40%	0.00	1.00
20	Computer Grant P.L. Mohle	7.00	0.00	0.00	7.00	40%	3.00	4.00
21	Computer Grant Sanshad Nidhi	1.00	0.00	0.00	1.00	40%	0.00	1.00
22	Computer (X) Plan	1.00	0.00	0.00	1.00	40%	0.00	1.00
23	Equipment (Backward)	52591.00	0.00	0.00	52591.00	15%	7889.00	44702.00
24	Equipment 12th Plan	18988.00	0.00	0.00	18988.00	15%	2848.00	16140.00
25	Equipment Fund	1654.00	0.00	0.00	1654.00	15%	248.00	1406.00
26	Equipment Grant	1803.00	0.00	0.00	1803.00	15%	270.00	1533.00
27	Equipment Grant (BK Ward Area)	27248.00	0.00	0.00	27248.00	15%	4087.00	23161.00
28	Equipment Grant (Special Grant)	136246.00	0.00	0.00	136246.00	15%	20437.00	115809.00
29	Equipments (Xth Plan)	6166.00	0.00	0.00	6166.00	15%	925.00	5241.00
30	Equipments (XIth Plan)	3063.00	0.00	0.00	3063.00	15%	459.00	2604.00
31	Equipments (Xth Plan)	33925.00	0.00	0.00	33925.00	15%	5089.00	28836.00
32	Equipment XIth Plan	14223.00	0.00	0.00	14223.00	15%	2133.00	12090.00
33	Improvement of Facility XIIth Plan	14762.00	0.00	0.00	14762.00	10%	1476.00	13286.00
34	IQUC UGC Grant	66711.00	0.00	0.00	66711.00	0.00	0.00	66711.00
35	Lab Building UGC IX plan	41790.00	0.00	0.00	41790.00	10%	4179.00	37611.00
36	Play Ground & Accessories	4386.00	0.00	0.00	4386.00	10%	439.00	3947.00
37	Remedial Course	12895.00	0.00	0.00	12895.00	15%	1934.00	10961.00
38	Special Grant for Inhanement of intt cap building	29524.00	0.00	0.00	29524.00	10%	2952.00	26572.00
39	UGC Backward Area Plan Building	206671.00	0.00	0.00	206671.00	10%	20667.00	186004.00
40	UGC Network Res. Centre	686.00	0.00	0.00	686.00	40%	274.00	412.00
41	UGC R.G.N.F. SC. 11th Plan	266223.00	0.00	0.00	266223.00	15%	39933.00	226290.00
42	Vocational Grant (Recc) B/f	15233.00	0.00	0.00	15233.00	15%	2285.00	12948.00
43	Womans Hostel UGD	472392.00	0.00	0.00	472392.00	10%	47239.00	425153.00
Total Rs.		2882264.00	0.00	0.00	2882264.00		320609.00	2561655.00

**ARTS FACULTIES**

1	Grant from RUSA for New Building	0.00	5000000.00	0.00	5000000.00			5000000.00
2	Grant from RUSA for Building Renovation	0.00	3000000.00	0.00	3000000.00			3000000.00
3	Grant from RUSA for Equipment	0.00	2000000.00	0.00	2000000.00			2000000.00
<b>Total Rs.</b>		<b>0.00</b>	<b>10000000.00</b>	<b>0.00</b>	<b>10000000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>10000000.00</b>

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





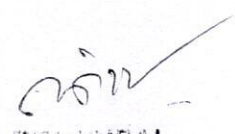
**DWARIKA PRASAD VIPRA COLLEGE, HIGH COURT ROAD, BILASPUR (C.G.)**  
**SCHEDULE "M": GENERAL FUND A/C**

15

PARTICULARS	AMOUNT
<b>OTHER FACULTIES</b>	
Balance as per last Balance Sheet (Debit)	24,210,856.66
Add: Deficit during the year	(5473057.25)
Balance as on 31-03-2019 (Debit)	18737799.41
<b>ARTS FACULTY</b>	
Balance as per last Balance Sheet (Debit)	5108322.86
Add: Deficit during the year	9167767.50
Balance as on 31-03-2019 (Debit)	14,276,090.36

**SCHEDULE "N": FUNDS ACCOUNT**

SL. PARTICULARS	AMOUNT	AMOUNT
<b>OTHER FACULTIES</b>		
01. Capital Fund A/c		
Opening Balance as on 01-04-2019	61627470.07	
Add: Surplus of Capital Fund (Schedule "C")	2260606.00	63888076.07
02. Trust Fund A/c		
Opening Balance as on 01-04-2019	54862670.54	
Add: Surplus of Trust Fund (Schedule "D")	3753298.00	58615968.54
03. University Fund A/c		
Opening Balance as on 01-04-2019	6857676.83	
Add: Surplus of University Fund (Schedule "E")	292426.00	7150102.83
04. Capital Reserve		
As per last Balance Sheet		616130.00
05. Caution Money A/c		
Opening Balance as on 01-04-2017	859529.00	
Less: Refunded during the year	0.00	859529.00
Total Rs.		131129806.44
<b>ARTS FACULTY</b>		
01. Capital Fund A/c		
Opening Balance as on 01-04-2018	1448037.00	
Add: Surplus of Capital Fund (Schedule "C")	907992.00	2356029.00
02. Trust Fund A/c		
Opening Balance as on 01-04-2018	8126791.00	
Add: Surplus of Trust Fund (Schedule "D")	5775679.00	13902470.00
03. University Fund A/c		
Opening Balance as on 01-04-2018	2729231.00	
Add: Surplus of University Fund (Schedule "E")	64066.00	2793297.00
Total Rs.		19051796.00

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

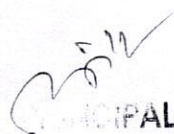




**SCHEDULE "O"**

**BALANCE IN FIXED DEPOSITS WITH BANK**

SL. NO.	FDR NO.	BALANCE AS ON 01.04.2019	BALANCE AS ON 31.03.2020
<b>OTHER FACULTIES</b>			
	<b><u>U.B.I. Bilaspur</u></b>		
1	FDR NO. 1539100001151	1,128,294.10	2,006,925.10
2	FDR NO. 1539100001687	46,765.65	48,568.96
3	FDR NO. 1539100013907	2,167,106.41	2,291,647.41
4	FDR NO. 1539100014137	1,957,126.24	2,329,870.82
5	FDR NO. 1539100014146	1,795,163.29	2,030,837.29
6	FDR NO. 1539100016153	34,577.07	36,795.07
7	FDR NO. 1539100017240	2,685,859.00	2,856,010.84
8	FDR NO. 1539100018975	650,669.85	688,060.85
9	FDR NO. 1539100018984	1,301,339.54	1,376,121.54
10	FDR NO. 1539100020077	3,234,880.00	3,420,858.00
11	FDR NO. 1539100023621	25,000.00	25,000.00
12	FDR NO. 1539100023940	2,025,875.00	2,025,875.00
13	FDR NO. 1539100023968	1,810,281.00	1,810,281.00
14	FDR NO. 1539100023995	1,523,625.00	1,523,625.00
15	FDR NO. 1539100024648	2,616,389.00	2,616,389.00
16	FDR NO. 1539100029342	2,251,416.29	2,380,802.29
17	FDR NO. 1539100029379	2,138,846.00	2,261,763.00
18	FDR NO. 1539100029388	2,026,275.29	2,142,723.29
19	FDR NO. 1539100029795	25,000.00	25,000.00
20	FDR NO. 1539100035635	2,600,000.00	2,600,000.00
21	FDR NO. 1539100041672	2,200,000.00	2,208,161.00
22	FDR NO. 1539100041681	2,100,000.00	0.00
23	FDR NO. 1539100041690	2,000,000.00	0.00
24	FDR NO. 1539100043069	2,500,000.00	2,551,030.00
25	FDR NO. 1539100043078	2,800,000.00	2,800,000.00
26	FDR NO. 1539100043087	2,600,000.00	2,617,723.00
27	FDR NO. 1539100043096	2,700,000.00	2,706,042.00
	<b><u>Central Bank of India, Bilaspur</u></b>		
28	FDR NO. 3007906856	72,533.00	72,533.00
29	FDR NO. 3015615860	274,302.00	291,304.00
30	FDR NO. 3015615893	391,445.00	415,707.00
31	FDR NO. 3016439052	206,836.00	218,045.00
32	FDR NO. 3031742082	387,176.00	411,235.00
33	FDR NO. 3031742231	376,479.00	399,873.00
34	FDR NO. 3033468447	162,836.00	172,954.00
35	FDR NO. 3033468628	201,252.00	213,757.00
36	FDR NO. 3037272278	1,011,121.00	1,065,699.00
37	FDR NO. 3045745917	543,466.00	576,851.00
38	FDR NO. 3058966146	1,743,582.00	1,743,582.00
39	FDR NO. 3058966340	1,051,122.00	1,051,122.00
40	FDR NO. 3058966555	348,719.00	348,719.00
41	FDR NO. 3063730523	79,948.00	79,948.00
	<b><u>S.B.I. Bilaspur</u></b>		
42	FDR NO. 37585562787	2,094,769.00	2,202,343.00
43	FDR NO. 37585563779	2,116,854.00	0.00
44	FDR NO. 38326717110	0.00	2,246,500.00
	<b><u>United Bank, Bilaspur</u></b>		
45	FDR NO. 423803030566670	196,441.00	196,441.00
46	FDR NO. 423803230000600	0.00	2,006,160.00
47	FDR NO. 423803230000601	0.00	2,200,000.00
48	FDR NO. 423803230000602	0.00	2,100,000.00
	<b><u>Allhabad Bank, Bilaspur</u></b>		
50	FDR NO. 50018415573	415,331.00	415,331.00
51	FDR NO. 50127312028	880,239.00	935,039.00
52	FDR NO. 50127312028		
<b>Total Rs.</b>		<b>61,498,939.73</b>	<b>66,743,253.46</b>
<b>ARTS FACULTY</b>			
1	FDR NO.5800PU00016137 (PNB)	2,545,738.00	2,693,831.00
2	FDR NO. 509478 (Union Bank)	424,878.00	452,763.00
<b>Total Rs.</b>		<b>2,970,616.00</b>	<b>3,146,594.00</b>

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





DWARIKA PRASAD VIPRA COLLEGE, HIGH COURT ROAD, BILASPUR (C.G.)

SCHEDULE 'P': ACCOUNTING POLICIES & NOTES ON ACCOUNTS

Financial Year: 2019-20

SIGNIFICANT ACCOUNTING POLICIES:

i) METHOD OF ACCOUNTING:

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

ii) FIXED ASSETS:

- a) Fixed Assets have been stated at their written down value.
- b) Depreciation has been provided for on written down value method at the rates and manner prescribed under Income Tax Rules, 1962.
- c) The cost of fixed assets includes all expenses incidental to acquisition/installation.

iii) GOVERNMENT GRANTS:

- a) Revenue grants are recognised in the year of receipt and taken to Income & Expenditure A/c accordingly.
- b) Grants received for acquisition of fixed assets till financial year 2010-11 is shown in Balance Sheet in the year of receipt and an amount equal to the amount of depreciation is transferred every year from grants a/c to Income & Expenditure A/c. Grants received from financial year 2011-12 are deducted from the cost of assets for which grant is received.

NOTES ON ACCOUNTS:

i) MAINTENANCE GRANT:

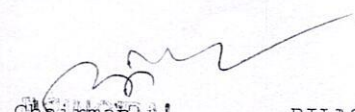
During the year the college has received a sum of Rs.1,02,13,815.00 towards Maintenance Grant from Uchcha Shiksha Anudan Ayog.

ii) CAPITAL GRANT:

During the year the college has received a sum of Rs.1,00,00,000.00 From Uchcha Shiksha Anudan Ayog towards grant for Building and Equipment.

Note: Schedule 'A' to 'P' form part of accounts.

For Dwarika Prasad Vipra College

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

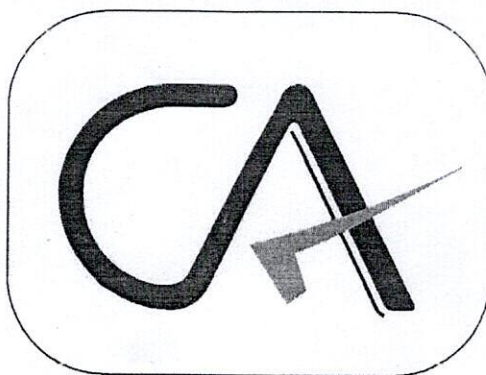
BILASPUR (C.G.)  
Date: 26/12/2020

FOR M/S ARORA TAWARI & ASSOCIATES  
Chartered Accountants



  
(K.L. ARORA)  
Partner  
M.No. 72889  
Firm reg. no. 006730C  
UDIN: 20072889AAAACJ1368





# **AUDIT REPORT**

**Financial Year: 2020-21**

## **DWARIKA PRASAD VIPRA COLLEGE**

OLD HIGH COURT ROAD  
BILASPUR (C.G) – 495001

### **Auditor :-CA SAMEER SINGH**

SAMEER SINGH AND ASSOCIATES  
CHARTERED ACCOUNTANTS  
9/II, ARPA COMPLEX, OPP. NAVBHARATA PRESS  
OLD BUS STAND ROAD, BILASPUR, 495001  
CONT.-07752-230024





### **Independent Auditor's Report**

To,  
THE CHAIRMAN (Governing Body)  
DWARIKA PRASAD VIPRA COLLEGE,  
OLD HIGH COURT,  
BILASPUR (CG)

#### **Report on the Financial Statements**

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

#### **Management's Responsibility for the Financial Statements**

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

#### **Auditor's Responsibility**

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

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

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





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

### Opinion

We report that: -

1. BOOKS OF ACCOUNT: The institute has maintained the following books of account for the year under audit: -
  - a) Cash Book
  - b) Ledger
  - c) Journal
  - d) Bank Book
  - e) Salary register for regular & adhoc staff
  - f) Daily collection register for fees
  - g) Advance register
  - h) P.F. Loan register
  - i) Receipts books for fee, and
  - j) Voucher files for expenses etc.
2. BALANCE CONFIRMATION: The balances included under Deposit, Loan and Advances, Provident Fund (Liability), P.F. Bank Deposit, P.F. Loan A/C, C.P.F. Raipur, E.P.F. Raipur are subjected to confirmation / Reconciliation at the year end
3. ADVANCES: There is no recovery in many advances since long e.g. Advances to Alok Singh Thakur, and U.S. & R.N. SHUKLA LOAN a/c, ADV. TO R.K. ELECT, BSP etc.
4. CONVEYANCE EXPENSES AND GENERAL & OFFICE EXPENSES: Some conveyances expenses/allowances and general office expenses are not supported by proper Bills/ voucher etc.
5. In the above financial statement of the college the financial figures of the ARTS FACULTY of the college ( whose salary payment is financed by the government grant), and other faculties have been shown separately as the management has decided from the financial year 2017-18 to separately keep and maintain accounts for Arts faculty and also get them audited . However, assets created and liabilities incurred in Arts faculty from Financial year 2017-18 only are shown in Arts faculty and assets/liability of the earlier years are continued to be shown in other faculties accounts.

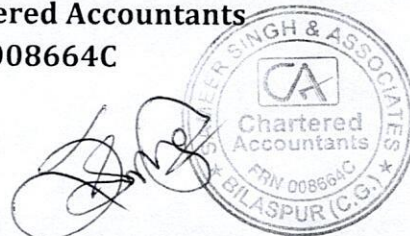
We have obtained all the information and explanation, which to the best of our knowledge and belief were necessary for the purpose of our audit.





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

**For SAMEER SINGH AND ASSOCIATES**  
**Chartered Accountants**  
**FRN: 008664C**



**Place: Bilaspur**  
**Date: 04-01-2022**

**CA SAMEER KUMAR SINGH**  
**(PARTNER )**  
**Membership No. 077928**  
**UDIN : 22077928AAAAAF8349**



# DWARIKA PRASAD VIPRA COLLEGE

OLD HIGH COURT, BILASPUR(C.G.)

## BALANCE SHEET

(AS ON 31 ST MARCH 2021)

CAPITAL & LIABILITIES	NOTES	OTHERS FACULTIES	ARTS FACULTIES	TOTAL	ASSETS	NOTES	OTHERS FACULTIES	ARTS FACULTIES	TOTAL
CAPITAL ACCOUNT	1	14,97,97,665	2,75,32,041	17,73,29,707	FIXED ASSETS	4	3,08,95,818	18,81,070	3,27,76,889
GRANTS ACCOUNT	2	22,69,007	97,66,562	1,20,35,569	INVESTMENTS	5	8,81,59,691	28,47,368	9,10,07,059
PROVIDENT FUND LIABILITY ACCOUNT		75,59,461	(13,98,622)	61,60,839	PROVIDENT FUND ASSET ACCOUNT		73,74,245	36,32,786	1,10,07,031
CURRENT LIABILITIES & PROVISION	3	33,46,611	44,16,255	77,62,867	CURRENT ASSETS	6	44,79,267	8,12,069	52,91,336
					TDS on FDR Interst Income	7	5,20,191	0	5,20,191
					CASH AND BANK BALANCES	8	1,05,77,072	30,61,121	1,36,38,193
					LOANS & ADVANCES	9	50,89,673	85,22,528	1,36,12,201
					GENERAL FUND ACCOUNT	10	1,58,76,787	1,95,59,295	3,54,36,081
<b>TOTAL</b>		<b>16,29,72,744</b>	<b>4,03,16,237</b>	<b>20,32,88,981</b>	<b>TOTAL</b>		<b>16,29,72,744</b>	<b>4,03,16,237</b>	<b>20,32,88,981</b>

### NOTES ON ACCOUNTS

14

The accompanying Note 1 to 14 are an integral part of Balance Sheet and Income and expenditure a/c

For, DWARIKA PRASAD VIPRA COLLEGE

(CHAIRMAN)

(SECRETARY)

PRINCIPAL

D.P. Vipra College

Bilaspur (C.G.)

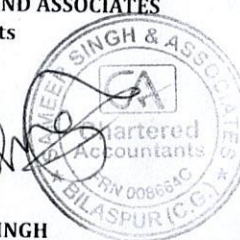
IN TERMS OF OUR REPORT OF EVENT DATE.

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

CA SAMEER KUMAR SINGH  
PARTNER

Membership No.: 077928

UDIN: 22077928AAAAAF8349



प्रशासन समिति  
बिलासपुर (C.G.)  
DATE: 04-01-2022  
बिलासपुर (उ.ग.)



# DWARIKA PRASAD VIPRA COLLEGE

OLD HIGH COURT ROAD,BILASPUR(C.G.)

## INCOME AND EXPENDITURE ACCOUNT

(FOR THE YEAR ENDING 31 ST MARCH 2021)

EXPENDITURE	NOTES	OTHERS FACULTIES	ARTS FACULTIES	TOTAL	RECEIPT	NOTES	OTHERS FACULTIES	ARTS FACULTIES	TOTAL
<b>SALARIES AND ALLOWANCES</b>					<b>INCOME FROM REVENUE FEE</b>	<b>13</b>	2,86,11,063	16,97,810	3,03,08,873
REGULAR STAFF					<b>INCOME FROM OTHER SOURCES</b>				
Grant Employees		0	3,85,34,132	3,85,34,132	OTHER INCOME		7,86,556	0	7,86,556
Self Finance		1,57,46,329	81,02,271	2,38,48,600	GRANT AID :Salary Grant Received		0	4,09,28,801	4,09,28,801
CONTRACTUAL SALARY		34,59,244	13,69,963	48,29,207	INTEREST FROM BANK		35,62,845	3,81,187	39,44,032
AFFILIATION FEES		3,98,234	91,820	4,90,054					
RENT		4,95,132	0	4,95,132					
Scholarship by management		92,900	0	92,900					
Scholarship LT. Shri Ramsahay Tamboli		1,000	0	1,000					
ADMINISTRATIVE EXPENSE	<b>11</b>	71,76,201	1,72,917	73,49,118					
DEPRECIATION	<b>12</b>	27,23,912	19,899	27,43,811					
FINANCIAL SUPPORT TO PROFESSORS		6,500	0	6,500					
Being excess of Income over Expenditure		28,61,013	-52,83,204	-24,22,192					
<b>TOTAL</b>		<b>3,29,60,464</b>	<b>4,30,07,798</b>	<b>7,59,68,262</b>	<b>TOTAL</b>		<b>3,29,60,464</b>	<b>4,30,07,798</b>	<b>7,59,68,262</b>

### NOTES ON ACCOUNTS

14

The accompanying Note 1 to 14 are an integral part of Balance Sheet and Income and expenditure a/c

For, DWARIKA PRASAD VIPRA COLLEGE

IN TERMS OF OUR REPORT OF EVENT DATE.

For, SAMEER SINGH AND ASSOCIATES

Chartered Accountants

(FRN. No. 008664C)



CA SAMEER KUMAR SINGH

PARTNER

Membership No.: 077928

UDIN: 22077928AAAAAF8349

(CHAIRMAN)

प्रशासन समिति

डी.पी. विप्रा महाविद्यालय  
PLACE: BILASPUR (C.G.)

बिलासपुर (छ.ग.) 491022

(SECRETARY)

PRINCIPAL

D.P. Vipra College

Bilaspur (C.G.)



# DWARIKA PRASAD VIPRA COLLEGE

OLD HIGH COURT ROAD, BILASPUR (C.G.)

## RECEIPT AND PAYMENT ACCOUNT

(FOR THE YEAR ENDING 31 ST MARCH 2021)

RECEIPTS	NOTES	OTHERS FACULTIES	ARTS FACULTIES	TOTAL	PAYMENTS	NOTES	OTHERS FACULTIES	ARTS FACULTIES	TOTAL
<b>OPENING BALANCES</b>					<b>CAPITAL A/C</b>				
CASH AND BANK ACCOUNT	8	1,42,68,633	1,06,76,322	2,49,44,955	CAUTION MONEY		800	-	800
<b>CAPITAL A/C</b>					UNIVERSITY FUND			22,714	22,714
CAPITAL FUND		-	8,65,113	8,65,113	<b>CURRENT LIABILITIES &amp; PROVISION</b>				
TRUST FUND		-	62,65,740	62,65,740	EMPLOYEES BANK LOAN		8,32,527	-	8,32,527
UNIVERSITY FUND		-	1,09,470	1,09,470	E.P.F., RAIPUR		30,12,353	-	30,12,353
<b>CURRENT LIABILITIES &amp; PROVISION</b>					ESIC A/C		2,37,908	-	2,37,908
B.U.B. EXAM.		2,02,203	-	2,02,203	EXAM ADVANCE FROM GOVT/ OTHERS		3,19,720	-	3,19,720
D.P.V. ART FACULTY LOAN		4,50,000	-	4,50,000	G.I.S ACCOUNT		40,607	-	40,607
EMPLOYEES BANK LOAN		8,32,527	-	8,32,527	G.I.S. NON GRANT.		1,00,316	-	1,00,316
E.P.F., RAIPUR		32,53,892	-	32,53,892	RED CROSS A/C		97,098	16,315	1,13,413
ESIC A/C		2,86,111	-	2,86,111	RUSA A/C		1,65,850	-	1,65,850
EXAM ADVANCE FROM GOVT/ OTHERS		5,25,492	-	5,25,492	SECU. DEPOSIT RAJEEV PANDEY (BUILDING)		1,49,191	-	1,49,191
G.I.S ACCOUNT		41,392	16,315	57,707	Sundry Creditors		33,54,894	-	33,54,894
G.I.S. NON GRANT.		1,36,945	-	1,36,945	C.P.F. RAIPUR	4	-	42,89,204	42,89,204
RED CROSS A/C		1,82,676	-	1,82,676	<b>FIXED ASSETS</b>		60,62,016	20,00,000	80,62,016
RUSA A/C		1,65,850	-	1,65,850	<b>INVESTMENTS</b>				
SECU. DEPOSIT RAJEEV PANDEY (BUILDING)		1,49,191	-	1,49,191	FDR NO. 1539100054205		16,000	-	16,000
T.D.S.(INCOME TAX)		-3,960	1,000	-2,960	FDR NO. 1539100056577		25,00,000	-	25,00,000
Sundry Creditors		1,42,77,729	-	1,42,77,729	FDR NO. 1539100056586		25,00,000	-	25,00,000
CPF EMP			39,24,269	39,24,269	FDR NO. 1539200R000000016		25,00,000	-	25,00,000
CPF RAIPUR			42,89,204	42,89,204	FDR NO. 153920PU000000098		22,00,000	-	22,00,000
PF LIABILITY			9,58,000	9,58,000	FDR NO. 153920PU000000100		21,00,000	-	21,00,000
<b>INVESTMENT</b>					FDR NO. 153920PU000000119		20,00,000	-	20,00,000
FDR NO.509478 UNION BANK		-	4,81,338	4,81,338	FDR NO. 153920PU000000128		24,00,000	-	24,00,000
<b>CURRENT ASSETS</b>					FDR NO. 153920PU000000137		23,00,000	-	23,00,000
Advance fee		42,45,896	2,11,129	44,57,025	<b>CURRENT ASSETS</b>				
Loans & Advances (Asset)		62,63,897	27,187	62,91,084	ADVANCE FEE		60,85,336	7,95,644	68,80,980
<b>REVENUE INCOME</b>		3,12,39,688	28,70,960	3,41,10,648	PF ASSETS			48,82,272	48,82,272
<b>GRANT AID</b>			4,09,28,802	4,09,28,802	Loans & Advances (Asset)		47,71,556	85,10,000	1,32,81,556
<b>INCOME FROM OTHER SOURCES</b>					<b>AFFILIATION FEES</b>		3,98,234	91,820	4,90,054
INTEREST FROM BANK		4,43,647	1,99,075	6,42,722	<b>CONTRACTUAL SALARY</b>		34,59,244	13,69,963	48,29,207
Other Income		6,87,917	-	6,87,917	<b>SALARY</b>		1,57,46,329	-	1,57,46,329
					<b>SALARY TO STAFF (GRANT)</b>		-	3,85,34,132	3,85,34,132
					<b>SALARY TO STAFF (NON GRANT)</b>		-	81,02,271	81,02,271
					<b>FINANCIAL SUPPORT TO PROFESSORS</b>		6,500	-	6,500
					<b>RENT</b>		4,95,132	-	4,95,132

अध्यक्ष

प्रशासन समिति

डी.पी.विप्रा महाविद्यालय  
बिलासपुर (उ.ग.)

PRINCIPAL

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





					ADMINISTRATIVE EXPENSE SCHOLARSHIP CLOSING BALANCES CASH AND BANK ACCOUNT	8	32,20,042 1,000 1,05,77,072	1,48,468 - 30,61,121	Continued.. 33,68,510 1,000 1,36,38,193
TOTAL		7,76,49,725	7,18,23,924	14,94,73,649	TOTAL		7,76,49,725	7,18,23,924	14,94,73,649

# NOTES ON ACCOUNTS

14

The accompanying Note 1 to 14 are an integral part of Balance Sheet and Income and expenditure a/c

For, DWARIKA PRASAD VIPRA COLLEGE



(CHAIRMAN)

प्रशासन समिति

डी.पी.विप्रा महाविद्यालय

PLACE: BILASPUR (C.G.)

बिलासपुर (छ.ग.) -2022

(SECRETARY)

PRINCIPAL

D.P. Vipra College

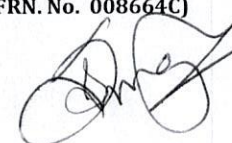
Bilaspur (C.G.)

IN TERMS OF OUR REPORT OF EVENT DATE.

For, SAMEER SINGH AND ASSOCIATES

Chartered Accountants

(FRN. No. 008664C)





CA SAMEER KUMAR SINGH

PARTNER

Membership No.: 077928

UDIN: 22077928AAAAAF8349



## NOTE-01

## CAPITAL ACCOUNT

## OTHER FACULTIES

S. No.	Particulars	ANNEXURE	Amount	
1	CAPITAL FUND ACCOUNT Add: Surplus Capital Fund	1	6,38,88,076 71,98,062	7,10,86,138
2	TRUST FUND ACCOUNT Add: Surplus Trust Fund	2	5,86,15,969 85,22,662	6,71,38,631
3	UNIVERSITY FUND ACCOUNT Add: Surplus University Fund	3	71,50,103 2,17,040	73,67,143
4	CAPITAL RESERVE			6,16,130
5	CAUTION MONEY Less: Caution Money Refunded		8,59,529 800	8,58,729
6	SUVEDHA SHULK			27,30,895
<b>TOTAL</b>				<b>14,97,97,665</b>

## ARTS FACULTIES

S. No.	Particulars	ANNEXURE	Amount
1	CAPITAL FUND	1	33,31,178
2	TRUST FUND	2	2,01,68,210
3	UNIVERSITY FUND ACCOUNT	3	28,60,053
4	SUVEDHA SHULK		11,72,600
<b>TOTAL</b>			<b>2,75,32,041</b>

## NOTE-02

## GRANTS ACCOUNT

## OTHER FACULTIES

S. No.	Particulars	Opening Balance	Amount trf.		Closing Balance
			Rate	Debit	
1	AUDITORIUM (SECL)	2,24,447	10%	22,445	2,02,002
2	BOOKS & JOUR.(BACKWARD AREA PLAN)	33,542	15%	5,031	28,511
3	BOOKS/JOURNAL BACK AREA	11,580	15%	1,737	9,843
4	Books & Journals (IX)	42,886	15%	6,433	36,453
5	BOOKS & JOURNAL(SPECIAL GRANT)	23,161	15%	3,474	19,687
6	Books & Journals (UGC X PLAN)	30,835	15%	4,625	26,210
7	BOOKS & JOURNAL (XTH)	2,621	15%	393	2,228
8	BOOKS & JOURN.UGC XI Grant	13,888	15%	2,083	11,805
9	BUILDING CLASS ROOM UGC	84,723	10%	8,472	76,251
10	BUILDING (COMPUTER) GRANT	41,179	10%	4,118	37,061
11	BUILDING GRANT	35,375	10%	3,538	31,838
12	BUILDING GRANT IMPOV. FACILI.IN EXIS PREM 11TH PLAN	47,830	10%	4,783	43,047
13	BUILDING (IX PLAN)	69,299	10%	6,930	62,369
14	BUILDING (MICRO BIO) GRANT	51,678	10%	5,168	46,510
15	BUILDING (SAMITI)	3,27,834	10%	32,783	2,95,051
16	BUILDING UGC GENE. DEVELO.	2,39,148	10%	23,915	2,15,233
17	Building (Ugc X Plan)	20,014	10%	2,001	18,013
18	COACHSHIP GRANT B/F	191	15%	29	162
19	COMPUTER GRANT(MEMBER OF PAL.)	1	40%	0	1
20	COMPUTER GRANT-P.L.MOHLE	4	40%	2	2
					Continued..

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21	COMPUTER GRANT-Sansad Nidhi	1	40%	0	Continued..
22	COMPUTER ( UGC X PLAN	1	40%	0	1
23	EQUIP. GRANT BACKWARD AREA PLAN	44,702	15%	6,705	37,997
24	EQUIPMENT 12TH PLAN UGC	16,140	15%	2,421	13,719
25	EQUIPMENT FUND	1,406	15%	211	1,195
26	EQUIPMENT GRANT	1,533	15%	230	1,303
27	EQUIPMENT GRANT BK WARD AREA	23,161	15%	3,474	19,687
28	EQUIPMENT GRANT (SPECIALGRANT)	1,15,809	15%	17,371	98,438
29	EQUIPMENTS (X)	5,241	15%	786	4,455
30	EQUIPMENTS ( XI TH PLAN)	2,604	15%	391	2,213
31	EQUIPMENTS (X TH PLAN)	28,836	15%	4,325	24,511
32	EQUIPMENT (XIPLAN)	12,090	15%	1,814	10,277
33	IMPROVEMENT OF FACILITY XII TH PLAN UGC	13,286	10%	1,329	11,957
34	IQAC UGC GRANT	66,711	15%	10,007	56,704
35	LAB BUILDING,UGC IX	37,611	10%	3,761	33,850
36	PLAY GROUND & ACCESSORIES B/F	3,947	10%	395	3,552
37	REMEDIAL COURSE	10,961	15%	1,644	9,317
38	SPECIAL GRANT FOR INHANMENT OF INIT CAP BUILDING GR	26,572	10%	2,657	23,915
39	UGC BACKWARD AREA PLAN BUILDING	1,86,004	10%	18,600	1,67,404
40	UGC NETWORK RES.CENTRE	412	40%	165	247
41	UGC R.G.N.F.S.SC 11TH PLAN	2,26,290	15%	33,944	1,92,347
42	VOCATIONAL GRANT (RECC.) B/F	12,948	15%	1,942	11,006
43	WOMENS HOSTEL UGD	4,25,153	10%	42,515	3,82,638
<b>TOTAL</b>		<b>25,61,655</b>		<b>2,92,648</b>	<b>22,69,007</b>

#### ARTS FACULTIES

S. No.	Particulars	Opening Balance	Debit	Credit	Closing Balance
1	BUILDING RENOVATION GRANT (RUSA)	30,00,000	0	0	30,00,000
2	EQUIPMENT GRANT (RUSA)	20,00,000	2,33,438	0	17,66,562
3	GRANT FROM UGC FOR NEW BUILDING	50,00,000	0	0	50,00,000
<b>TOTAL</b>		<b>1,00,00,000</b>	<b>2,33,438</b>	<b>0</b>	<b>97,66,562</b>

#### NOTE-03

#### CURRENT LIABILITIES & PROVISION

#### OTHER FACULTIES

S. No.	Particulars	Opening Balance	Debit	Credit	Closing Balance
<b>OTHERS</b>					
1	BUB EXAM.	7,69,452	9,77,250	10,44,012	8,36,214
2	CPF RAIPUR	2,09,572	0	0	2,09,572
3	D.P.V. ART FACULTY LOAN	0	0	4,50,000	4,50,000
4	DURVARTI SHIKSHA, BSP	9,778	9,778	0	0
5	EMPLOYESS BANK LOAN	-60,595	8,32,527	8,32,527	-60,595
6	E.P.F., RAIPUR	2,13,230	30,12,353	32,53,892	4,54,769
7	ESIC A/C	-28,592	2,37,908	2,86,111	19,611
8	EXAM ADVANCE FROM GOVT/ OTHERS	2,71,894	6,27,645	5,25,492	1,69,741
9	FORWARDING FEES	5,20,516	0	0	5,20,516
10	G.I.S ACCOUNT	5,324	40,607	41,392	6,109
11	G.I.S. NON GRANT.	-7,853	1,00,316	1,66,381	58,212
					Continued..

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					Continued..
12	G.R.F.GRANT (SEEMA MISHARA)	2,43,400	0	0	2,43,400
13	M.R.P. 11TH PLAN UGC	-72,930	0	72,930	0
14	M.R.P. UGC 10TH PLAN	-30,798	0	30,798	0
15	RAJYA HINDI GRANTH ACADAMI RAIPUR	4,305	4,305	0	0
16	RED CROSS A/C	0	99,598	1,82,676	83,078
17	RUSA A/C	0	1,65,850	1,65,850	0
18	SALARY WITHHELD-ARUN KASHYAP	-291	0	0	-291
19	SECU. DEPOSIT RAJEEV PANDEY (BUILDING)	0	1,49,191	1,49,191	0
20	SECURITY DRPOSIT (ALOK SINGH THAKUR)	1,26,342	0	0	1,26,342
21	SURAKSHYA NIDHI (EMPLOYEE)	97,226	0	0	97,226
22	T.D.S.(INCOME TAX)	0	2,38,235	2,37,463	-772
23	UGC MRP DR. K.K. SHARMA	11,430	11,430	0	0
24	UGC MRP DR. MANISH TIWARI	-5,000	0	5,000	0
25	UGC MRP DR. N.N. PATEL	1,275	0	0	1,275
26	UGC.MRP M.L. JAISWAL	50,000	50,000	0	0
27	UGC.MRP RENU NAYAR	66,200	61,500	0	4,700
28	UGC. MRP R.N. PATEL	7,500	7,500	0	0
29	UGC MRP R.P. SINGH	-36,500	0	0	-36,500
30	WITHELD SALARY-ARUN	-4,869	0	0	-4,869
	<b>SCHOLARSHIP A/C</b>				
1	SCHOLARSHIP- JANKIDEVI	38,092	0	0	38,092
2	SCHOLARSHIP OF DR. SURESH CHANDRA SHUKLA	25,000	0	0	25,000
3	SCHOLARSHIP OF LALITA DEVI	20,000	0	0	20,000
4	SCHOLARSHIP OF MERIT LIST	16,377	0	0	16,377
5	SCHOLARSHIP OF VIKLANG	2,680	0	0	2,680
6	SCHOLARSHIP O.P. DWIVEDI	21,000	0	0	21,000
7	SCHOLARSHIP OTHERS	29,725	0	0	29,725
8	Scholarship Lt. Shri Ramshay Tamboli	16,000	0	0	16,000
<b>TOTAL</b>		<b>25,28,890</b>	<b>66,25,993</b>	<b>74,43,715</b>	<b>33,46,611</b>

#### ARTS FACULTIES

S. No.	Particulars	Opening Balance	Debit	Credit	Closing Balance
1	ADVANCE SALARY A/C	66,282	0	0	66,282
2	CPF EMP	4,24,704	0	39,24,269	43,48,973
3	CPF RAIPUR	0	42,89,204	42,89,204	0
4	GIS	0	16,315	16,315	0
5	INCOME TAX A/C	0	77,78,094	77,79,094	1,000
<b>TOTAL</b>		<b>4,90,986</b>	<b>1,20,83,613</b>	<b>1,60,08,882</b>	<b>44,16,255</b>

#### NOTE-05

#### INVESTMENTS

#### OTHER FACULTIES

S. No.	Particulars	Opening Amount	Closing Amount
1	FDR NO. 1539100001151 UBI	20,06,925	20,06,925
2	FDR NO. 1539100001687 UBI	48,569	52,612
3	FDR NO. 1539100013907 IN UBI	22,91,647	24,30,363
4	FDR NO. 1539100014137 IN UBI	23,29,871	23,29,871
5	FDR NO. 1539100014146 IN UBI	20,30,837	26,11,519
6	FDR NO. 1539100016153 IN UBI	36,795	39,124
7	FDR NO. 1539100017240 IN UBI	28,56,011	31,94,861
Continued..			

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8	FDR NO. 1539100018975 /0102285	6,88,061	Continued..	7,29,629
9	FDR NO. 1539100018984/0102286	13,76,122		14,59,259
10	FDR NO. 1539100020077/0102316 IN UBI	34,20,858		36,29,199
11	FDR NO. 1539100023621 IN UBI	25,000		25,000
12	FDR NO. 1539100023940 IN UBI	20,25,875		20,00,000
13	FDR NO. 1539100023968 IN UBI	18,10,281		18,10,281
14	FDR NO. 1539100023995 IN UBI	15,23,625		15,00,000
15	FDR NO. 1539100024648	26,16,389		26,14,081
16	FDR NO. 1539100029342 IN UBI	23,80,802		25,24,893
17	FDR NO. 1539100029379 IN UBI	22,61,763		23,98,671
18	FDR NO. 1539100029388 IN UBI	21,42,723		22,72,424
19	FDR NO. 1539100029795 IN UBI	25,000		25,000
20	FDR NO. 1539100035635 UBI	26,00,000		26,51,605
21	FDR NO. 1539100041672 UBI	22,08,161		22,08,161
22	FDR NO. 1539100043069 IN UBI	25,51,030		25,89,585
23	FDR NO. 1539100043078 IN UBI	28,00,000		28,00,000
24	FDR NO. 1539100043087 IN UBI	26,17,723		26,51,960
25	FDR NO. 1539100043096 IN UBI	27,06,042		27,06,042
26	FDR NO. 1539100054205	0		16,000
27	FDR NO. 1539100056577	0		25,00,000
28	FDR NO. 1539100056586	0		25,00,000
29	FDR NO. 1539200R00000016	0		25,00,000
30	FDR NO. 153920PU000000098	0		22,00,000
31	FDR NO. 153920PU000000100	0		21,00,000
32	FDR NO. 153920PU000000119	0		20,00,000
33	FDR NO. 153920PU000000128	0		24,00,000
34	FDR NO. 153920PU000000137	0		23,00,000
35	FDR NO. 3007906856 IN CBI	72,533		72,533
36	FDR NO. 3015615860 IN CBI	2,91,304		3,06,647
37	FDR NO. 3015615893 IN CBI	4,15,707		4,37,601
38	FDR NO. 3016439052 IN CBI	2,18,045		2,32,453
39	FDR NO. 3031742082	4,11,235		4,38,408
40	FDR NO. 3031742231 IN CBI	3,99,873		4,26,295
41	FDR NO. 3033468447 IN CBI	1,72,954		1,84,382
42	FDR NO. 3033468628 IN CBI	2,13,757		2,27,881
43	FDR NO. 3037272278 IN CBI	10,65,699		11,21,859
44	FDR NO. 3045745917 IN CBI	5,76,851		6,14,968
45	FDR NO. 3058966146 CBI	17,43,582		17,43,582
46	FDR NO. 3058966340 IN CBI	10,51,122		10,51,122
47	FDR NO. 3058966555 IN CBI	3,48,719		4,24,348
48	FDR NO. 3063730523 IN CBI	79,948		97,684
49	FDR NO.37585562787 IN SBI	22,02,343		23,32,384
50	FDR NO. 38326717110	22,46,500		23,59,774
51	FDR NO. 423803030566670	1,96,441		2,38,363
52	FDR NO. 423803230000600	20,06,160		20,73,291
53	FDR NO. 423803230000601	22,00,000		23,20,077
54	FDR NO. 423803230000602	21,00,000		21,86,474
55	FDR NO. 50018415573 IN ALLAHABAD	4,15,331		4,94,023
56	FDR NO. 50127312028/820134 IN ALL	9,35,039		9,98,476
<b>TOTAL</b>		<b>6,67,43,253</b>		<b>8,81,59,691</b>
<b>ART FACULTY</b>				
<b>S. No.</b>	<b>Particulars</b>	<b>Amount</b>		
1	FDR NO. 005800P000016137 IN PNB	28,47,368		
<b>TOTAL</b>		<b>28,47,368</b>		

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## NOTE-06

CURRENT ASSETS  
OTHER FACULTY

S. No.	Particulars	Opening Balance	Debit	Credit	Closing Balance
1	<b>DEPOSIT</b>				
	BHARTI TELETNET	2,160	0	0	2,160
	DEPOSIT A/C ( B/FD)	6,217	0	0	6,217
	SECU. DEPOSIT (C.G. ELE. BOARD)	2,04,806	0	0	2,04,806
	SECURITY DEPOSITS MAKHAN LAL	1,21,000	0	0	1,21,000
2	<b>ADVANCE FEES</b>				
	ADVANCE FEE (COMMERCE)	0	16,95,430	5,14,912	11,80,518
	ADVANCE FEE 1182	0	8,16,915	8,16,915	0
	ADVANCE FEE (A/C 2554)	0	9,94,943	9,94,943	0
	ADVANCE FEE (SBI 5904)	0	9,402	9,402	0
	ADVANCE FEE (SCIENCE)	0	43,59,579	19,25,123	24,34,456
3	REVENUE DEPOSIT-TREASURY	5,12,748	0	0	5,12,748
4	SURAKSHYA NIDHI BANK DEP.	17,362	0	0	17,362
<b>TOTAL</b>		<b>8,64,293</b>	<b>78,76,270</b>	<b>42,61,296</b>	<b>44,79,267</b>

## ART FACULTY

S. No.	Particulars	Opening Balance	Debit	Credit	Closing Balance
1	SECURITY DEPOSIT (ALOK SINGH)	1,17,519	0	0	1,17,519
2	ADVANCE FEE	0	9,05,679	2,11,129	6,94,550
<b>TOTAL</b>		<b>1,17,519</b>	<b>9,05,679</b>	<b>2,11,129</b>	<b>8,12,069</b>

## NOTE-07

## TDS on FDR Interst Income

S. No.	Particulars	Amount
1	TDS on FDR Interst 2019-20	2,78,654
2	TDS on FDR Interst 2020-21	2,41,537
<b>TOTAL</b>		<b>5,20,191</b>

## NOTE-08

CASH AND BANK BALANCES  
OTHER FACULTY

S. No.	Particulars	Opening Balance	Debit	Credit	Closing Balance
	<b>CASH</b>	2,45,176	56,45,669	58,78,761	12,084
	<b>BANK ACCOUNT</b>				
1	ALL. BANK A/C NO. 20050475409	5,62,587	79,037	3,56,030	2,85,594
2	SBI 10826091021	6,84,821	69,87,228	56,62,158	20,09,891
3	SBI CURRENT A/C NO. 36730735904	21,236	7,06,632	62,499	6,65,369
4	UBI A/C NO. 423801010036743	5,60,200	1,51,10,986	1,55,69,467	1,01,719
5	UBI BANK A/C NO. 423801010036742	9,27,972	2,78,83,269	2,83,76,645	4,34,596
6	UNITED BANK CURRENT A/C NO. 1539050002554	1,40,405	4,08,93,467	4,09,78,314	55,559
8	UNITED BANK OF INDIA A/C NO. 1539010001182	1,11,26,236	3,11,48,098	3,52,62,074	70,12,261
<b>TOTAL</b>		<b>1,42,68,633</b>	<b>12,84,54,386</b>	<b>13,21,45,947</b>	<b>1,05,77,072</b>

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**NOTE-08**  
**CASH AND BANK BALANCES**  
**ART FACULTY**

S. No.	Particulars	Opening Balance	Debit	Credit	Closing Balance
	<b>Cash</b>	1,386	2,187	1	3,572
	<b>Bank Balance</b>				
1	ALLAHABAD BANK A/C NO. 20050480758	3,43,275	1,42,55,379	1,45,98,654	0
2	CANARA BANK A/C 0191101020121	1,00,05,004	1,44,202	1,00,00,042	1,49,164
3	P.D. A/C	2,387	2,00,70,314	1,93,16,482	7,56,219
4	PNB A/C NO. 0058000100139054	38,392	1,741	35	40,098
5	UNION BANK A/C NO. 423802010058165		2,69,61,995	2,49,32,764	20,29,231
6	UNION BANK CUR. A/C NO. 423801010036638	2,85,877	1,08,11,005	1,10,14,045	82,837
<b>TOTAL</b>		<b>1,06,76,322</b>	<b>7,22,46,823</b>	<b>7,98,62,024</b>	<b>30,61,121</b>

**NOTE-09**  
**LOANS & ADVANCES**  
**OTHER FACULTY**

S. No.	Particulars	Opening Balance	Debit	Credit	Closing Balance
1	ABVV Exam Advance	3,55,415	0	0	3,55,415
2	ADVANCE FOR COMPUTER	1,25,573	0	1,25,573	0
3	ADVANCE SALARY (REGULAR STAFF)	8,77,282	14,73,000	15,15,000	8,35,282
4	ADVANCES (OTHERS)	6,73,096	13,83,713	16,05,086	4,51,723
5	ADVANCE TO ALOK SINGH, BSP	15,61,195	0	0	15,61,195
6	ADVANCE TO DR MANISH TIWARI UGC	78,745	0	78,745	0
7	ADVANCE TO SMT. BAL KU. DEVI	1,65,434	0	0	1,65,434
8	ADV. TO 1 NC CLICK ON LINE PVT. LTD	16,000	0	16,000	0
9	ADV. TO DR. M.L. JAISWAL (MRP)	20,000	0	20,000	0
10	ADV. TO DR. M.S. TAMBOLI (MRP)	34,000	0	34,000	0
11	ADV. TO DR. U.S. SHUKLA	50,000	0	0	50,000
12	ADV. TO. KU. SEEMA MISHARA UGC	2,19,000	0	0	2,19,000
13	ADV. TO MANISH TOWARI	30,000	0	30,000	0
14	ADV. TO MA.S TAMBOLI (STUDENT TOUR)	50,000	0	50,000	0
15	ADV. TO RAJEEV PANDEY	15,00,000	8,50,000	23,50,000	0
16	ADV. TO R.K. ELECT, BSP	25,000	0	0	25,000
17	ADV. TO TRINITY COMPUTER	0	2,00,000	2,00,000	0
18	D.P.V. E.ED. COLLEGE, BSP	4,90,351	0	0	4,90,351
19	E.P.F.RECOVERABLE 1987-3/2002	52,326	0	0	52,326
20	EXAM. ADV. TO DR. ANJU SHUKLA	-39,200	39,200	0	0
21	EXAM. ADV. TO DR. R.P. PANDEY	48,034	10,966	59,000	0
22	EXAM. ADV. TO DR. V.K. PATEL	69,000	2,000	71,000	0
23	EXAM. ADV. TO SADHNA SOME	59,000	26,390	85,390	0
24	IMPREST A/C (DR. ANJU SHUKLA)	1,75,019	7,76,834	9,05,000	46,853
25	N.C.C A/C	27,158	14,705	41,863	0
26	NCP EXAM.	7,532	0	7,532	0
27	N.S.S.	1,51,278	40,506	31,800	1,59,984
28	SALARY ADV. TO NON-GRANT	1,93,202	31,298	37,106	1,87,394
29	SNATAK MAHAVI. SHIKSHAN SAMITI	3,82,000	0	0	3,82,000
30	U.S. & R.N. SHUKLA LOAN	1,07,715	0	0	1,07,715
<b>TOTAL</b>		<b>75,04,155</b>	<b>48,48,612</b>	<b>72,63,095</b>	<b>50,89,673</b>

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## NOTE-09

## LOANS &amp; ADVANCES

## ART FACULTY

S. No.	Particulars	Opening Balance	Debit	Credit	Closing Balance
1	ADVANCE TO PWD		80,00,000	0	80,00,000
2	ADV. TO S.R. CHANDRAVANSHI	-7,814	7,814	0	0
3	ADV. TO UPASHNA PANDEY	20,000	0	20,000	0
4	BUB EXAM.	31,303	0	0	31,303
5	IMPREST A/C (Dr. SMT. ANJU SHUKLA)	0	60,000	60,000	0
6	IQAC A/C UGC	41,225	0	0	41,225
7	LOAN (D.P.VIPRA)	0	4,50,000	0	4,50,000
8					
TOTAL		84,714	85,17,814	80,000	85,22,528

## NOTE-10

## GENERAL FUND ACCOUNT (dr.)

## OTHER FACULTY

S. No.	Particulars	Amount
1	OPENING BALANCE	1,87,37,799
	Less: Profit of the year	28,61,013
TOTAL		1,58,76,787

## ART FACULTY

S. No.	Particulars	Amount
1	Opening Balance as on 01-04-2020	1,42,76,090
	Add: Deficit during the Year	52,83,204
TOTAL		1,95,59,295

## NOTE-11

## ADMINISTRATIVE EXPENSE

## OTHER FACULTY

S. No.	Particulars	Amount
1	ADVERTISEMENT EXPS.	50,315
2	AUDIT & CERTIFI.FEES	75,000
3	BANK COMMISSION	25,885
4	CAMERA REPAIRS & MAINTENANCE	34,010
5	COMPUTER REPAIRS & STATIONERY ETC. EXPS.	1,42,048
6	ELECTRICAL BILLS EXPS.	M 5,28,875 *
7	Employees Welfare Exps.	1,500
8	EXAMINATION FEES	7,532
9	FUNCTION & CELEBRATION	65,622
10	INCOME TAX PENALTY	5,000
11	INTERNET BILL EXPS.	90,565
12	INTERNET EXPS. A/C	1,88,578
13	IQAC EXPS.	180
14	Irrecoverable Fund	3,24,116
15	LEGAL & PROFESSIONAL CH.	16,30,200
16	LOCAL CONVEYANCE	25,958
17	MEETING EXPS.	98,245
18	MISC. EXPENSES	1,18,883
		Continued..

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\* M = Maintenance



19	N.C.C Expense	Continued..
20	NAAC EXPS.	28,661
21	NEWS PAPER & PERIODICALS	45,105
22	OFFICE EXPS.	2,568
23	OTHER EXPS.	1,18,808
24	OTHERS (TRUST FUND)	1,93,266
25	PHOTOCOPY & TYPING CHARGES	1,05,997
26	POSTAGE AND TELEGRAM	56,642
27	PRACTICAL MATERIAL A/C	8,873
28	PRINTING CHARGES	4,72,789
29	REPAIRS (ELECTRICITY)	1,18,005
30	REPAIRS & MAINT. (BUILDING)	M 1,57,427
31	REPAIRS & MAINT. (OTHERS)	M 11,51,008
32	REPAIRS (FURNITURE)	M 1,79,447
33	SEMINAR EXPS.	M 3,00,939
34	SPORTS EXPS.	3,69,166
35	STATIONERY EXPS.	9,108
36	SWARNA JAYANTI EXPS.	1,50,373
37	TELEPHONE EXPENSES	34,494
38	TRAVELLING EXPENSES	23,675
39	TUTION FEE 50%	72,263
TOTAL		1,65,076
		71,76,201

#### ART FACULTY

S. No.	Particulars	Amount
1	AUDIT FEE & CERTIFICATION FEE	30,000
2	BANK CHARGES	5,697
3	FUNCTION & CELEBRATION EXPS.	1,540
4	LOCAL CONVEYANCE EXPS.	534
5	MEETING EXPS.	1,580
6	MISC. EXPS	6,739
7	N.S.S. EXPS.	5,570
8	OFFICE EXPS.	4,398
9	PHOTOCOPY & TYPING CHARGES	1,862
10	POSTAGE & TELEGRAM EXPS.	251
11	PRATICAL EXPS.	594
12	REPAIRS & MAINT. (FURNITURE)	M 2,645
13	REPAIRS & MAINT. (OTHERS)	M 7,570
14	REPAIRS & MAINT. EXPS(ELECTRICAL)	M 960
15	REPAIRS & MAINT.(BUILDING)	M 3,845
16	STATIONERY EXPS.	10,989
17	TRAVELLING EXPS.	5,943
18	TUTION FEE 50%	82,200
TOTAL		1,72,917

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**NOTE-12****DEPRECIATION****OTHER FACULTY**

S. No.	Particulars	NOTE	Amount
1	DEPRECIATION	4	30,16,560
2	Less: Grant tranfered during the Year	2	(2,92,648)
<b>TOTAL</b>			<b>27,23,912</b>

**ARTS FACULTY**

S. No.	Particulars	NOTE	Amount
1	DEPRECIATION	4	2,53,337
2	Less: Grant tranfered during the Year	2	(2,33,438)
<b>TOTAL</b>			<b>19,899</b>

**NOTE-13****INCOME FROM REVENUE FEES****OTHER FACULTY**

S. No.	Particulars	Amount
1	ADMISSION FEES	4,59,430
2	ADMISSION FORM	6,96,275
3	ENVOIRMENT FEES	31,468
4	OTHER FEES	5,82,255
5	T.C.FEES & OTHERS FEES	5,08,007
6	TUTION FEES	2,63,33,628
<b>TOTAL</b>		<b>2,86,11,063</b>

**ART FACULTY**

S. No.	Particulars	Amount
1	ADMISSION FEE	1,33,500
2	ENVOIRMENT FEES	17,415
3	EXAM. FEES	11,100
4	OTHER FEES.	1,64,134
5	PRACITAL FEES	3,37,810
6	RED CROSS	66,650
7	TUTION FEES	9,67,201
<b>TOTAL</b>		<b>16,97,810</b>

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## NOTE-04

## FIXED ASSETS

## OTHER FACULTIES

S.No.	PARTICULARS	OPENING BALANCE	ADDITION		CLOSING BALANCE (BEFORE DEP)	RATE	DEPRECIATION	CLOSING BALANCE
			Before 180 days	After 180 days				
	<b><u>BASIC GRANT FROM U.G.C.</u></b>							
1	BOOKS & GENERAL BASIC GR. B/F	104	0	0	104	15%	16	88
2	EQUIPMENT BASIC GRANT B/F	266	0	0	266	15%	40	226
	<b><u>COACHSHIP GRANT A/C</u></b>							
3	BADMINTON COURT COACHSHIP B/FD	4,586	0	0	4,586	10%	459	4,127
4	BASKET BALL GROUND B/FD	4,435	0	0	4,435	10%	444	3,992
5	BOOKS & JOURNAL (COACHSHIP)	120	0	0	120	15%	18	102
6	HAND BALL GROUND COACHSHIP B/F	807	0	0	807	15%	121	686
7	V.C.R. (COACHSHIP)	160	0	0	160	10%	16	144
8	VOLLE BALL GROUND COACHSHIP	3,261	0	0	3,261	10%	326	2,935
	<b><u>DEVELOPMENT GRANT FROM U.G.C.</u></b>							
9	AIR CONDITIONER DEV.GRANT B/F	129	0	0	129	15%	19	110
10	BOOKS & JOURNAL DEV.GRANT B/F	210	0	0	210	15%	32	179
11	EQUIPMENT (DEV.GRANT B/FD)	1,535	0	0	1,535	15%	230	1,305
	<b><u>REMEDIAL COURSE ASSETS</u></b>							
12	COMPUTER EQUIPMENTS	5	0	0	5	40%	2	3
13	FURNITURE A/C (REMEDIAL COURE)	1,172	0	0	1,172	10%	117	1,055
14	LIBRARY BOOKS(REMEDIAL COURSE)	2,878	0	0	2,878	15%	432	2,446
15	PHOTOPHONE A/C (Remedial Cour)	124	0	0	124	15%	19	105
Continued..								

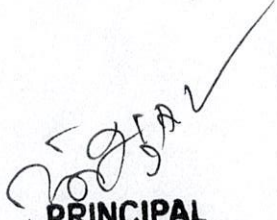
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								Continued..
	<b>UGC NON RECURRING GRANT</b>							
16	ALMIRAH (UGC NON REC B/F	397	0	0	397	10%	40	357
17	BOOKS AND JOURNAL	27,890	0	0	27,890	15%	4,184	23,707
18	BOOKS & JOURNALS (UGC GRANT)	14,760	0	0	14,760	15%	2,214	12,546
19	BUILDING (UGC NON REC.G.B/F)	89,348	0	0	89,348	10%	8,935	80,413
20	COMPUTER (UGC, NON.RECURRING)	1	0	0	1	40%	0	1
21	EQUIPMENTS A/C	22,59,474	0	0	22,59,474	15%	3,38,921	19,20,553
22	LAB BUILDING EXTE OF LAB	1,25,123	0	0	1,25,123	10%	12,512	1,12,611
23	LIBRARY BOOK	54,799	0	0	54,799	15%	8,220	46,579
24	SPORTS (UGC NON REC. B/FD)	1,940	0	0	1,940	15%	291	1,649
	<b>OTHER ASSETS</b>							
25	A.C. (COMPUTER ROOM)	2,88,996	0	0	2,88,996	15%	43,349	2,45,647
26	AIR CONDITIONER CAP. FUND	56,788	0	0	56,788	15%	8,518	48,270
27	ALMIRAH B/F CAP,FUND	78,995	0	0	78,995	10%	7,900	71,096
28	AQUA FRESH (WATER FILTER)	9,310	0	0	9,310	15%	1,397	7,914
29	AUDITORIUM A/C	7,71,134	0	0	7,71,134	10%	77,113	6,94,021
30	BIO METRICS A/C	6,280	0	0	6,280	10%	628	5,652
31	BOOKS & JOURNAL (11TH PLAN)	9,655	0	0	9,655	15%	1,448	8,207
32	BOOKS & JOURNALS 12TH PLAN	1,21,036	0	0	1,21,036	15%	18,155	1,02,881
33	BOOKS & JOURNALS (UGC NON GRANT)	33,663	0	0	33,663	15%	5,049	28,614
34	BOOKS JOURNALS XI TH PLAN	25,414	0	0	25,414	15%	3,812	21,602
35	BOOKS (REMEDIA)UGC XI	15,589	0	0	15,589	15%	2,338	13,251
36	BOREWELLS A/C	1,09,035	0	0	1,09,035	10%	10,904	98,132
37	BOUNDRY WALL A/C	94,396	0	2,62,730	3,57,126	10%	22,576	3,34,550
38	BUILDING A/C	8,87,739	28,52,662	10,81,264	48,21,665	10%	4,28,103	43,93,562
39	BUILDING A/C (WATCH/CANTEEN)	20,967	0	0	20,967	10%	2,097	18,870
40	BUILDING CLASSROOM GRANT	1,39,283	0	0	1,39,283	10%	13,928	1,25,355
41	BUILDING (MICRO BIO.)	85,771	0	0	85,771	10%	8,577	77,194
42	Building Principal Office	3,34,913	0	0	3,34,913	10%	33,491	3,01,422
43	BUILDING UGC 11TH PLAN	5,64,498	0	0	5,64,498	10%	56,450	5,08,048
44	BUILDING UGC XI TH PLAN	10,523	0	0	10,523	10%	1,052	9,471
45	CAMERA A/C	39,388	0	0	39,388	15%	5,908	33,480
46	CAR GARAGE	4,705	0	0	4,705	10%	471	4,235
								Continued..

  
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47	C.C.T.V. CAMARA	2,33,466	0	0	2,33,466	15%	35,020	1,98,446
48	CEILING FAN	24,512	0	0	24,512	10%	2,451	22,061
49	CHEMISTRY LAB BUILDING	8,92,097	0	0	8,92,097	10%	89,210	8,02,887
50	COLLEGE GATE	53,533	0	0	53,533	10%	5,353	48,180
51	COLLEGE GROUND	14,245	0	0	14,245	10%	1,425	12,821
52	COMPUTER	6,65,955	I 6,910	I 25,094	6,97,959	40%	2,74,165	4,23,794
53	COMPUTER A/C (REMEDIAL)	2	0	0	2	40%	1	1
54	COMPUTER EQUIPMENT	10,293	0	0	10,293	40%	4,117	6,176
55	COMPUTER LAB		I 82,037	0	82,037	10%	8,204	73,833
56	Computer (M.P.)	5	0	0	5	40%	2	3
57	COMPUTER PRINTER A/C	7,800	I 15,900	0	23,700	40%	9,480	14,220
58	COMPUTER ROOM	2,128	0	0	2,128	10%	213	1,915
59	COMPUTER ROOM (OFFICE)	2,122	0	0	2,122	10%	212	1,910
60	COOLER	81,246	0	0	81,246	15%	12,187	69,059
61	CORD LESS PHONE	393	0	0	393	15%	59	334
62	CYCLE A/C	1,939	0	0	1,939	10%	194	1,745
63	Digital CAMERA A/C	1,658	0	0	1,658	15%	249	1,409
64	DIGITAL PODIUM & PROJECTOR	1,72,551	0	0	1,72,551	15%	25,883	1,46,668
65	ELECTRICAL INSTALATION	5,33,562	0	I 2,41,421	7,74,983	10%	65,427	7,09,556
66	ELECT. TRANSFORMAR	1,37,287	0	0	1,37,287	15%	20,593	1,16,694
67	E. LIBRARY	1,55,192	0	0	1,55,192	15%	23,279	1,31,913
68	EQUIPMENTS 10TH PLAN	29,123	0	0	29,123	15%	4,368	24,755
69	EQUIPMENTS 11TH PLAN	1,12,985	0	0	1,12,985	15%	16,948	96,037
70	EQUIPMENTS (BACKWARD)	45,126	0	0	45,126	15%	6,769	38,357
71	EQUIPMENT SMART CLASS ROOM		0	I 4,35,420	4,35,420	15%	32,657	4,02,764
72	EQUIPMENTS Ugc 11 Ith Plan	95,295	0	0	95,295	15%	14,294	81,001
73	EQUIPMENT (UGC 12 TH PLAN)	48,517	0	0	48,517	15%	7,278	41,239
74	EQUIPMENT UGC XITH PALN	75,929	0	0	75,929	15%	11,389	64,540
75	FIRE EXTINGUISHER A/C	207	0	0	207	15%	31	176
								Continued..

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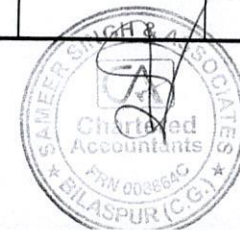
76	FURNITURE & FIXTURE	8,42,372	8,024	1,24,590	9,74,986	10%	91,269	Continued..
77	GAMES & SPORT MATERIAL	2,08,640	0	0	2,08,640	15%	31,296	8,83,717
78	GEOG. LABORATORY	18,389	0	0	18,389	10%	1,839	1,77,344
79	GIRLS TOILET	2,36,574	0	0	2,36,574	10%	23,657	16,550
80	Hp Deskjet Printer	377	0	0	377	40%	151	2,12,917
81	IMPROVEMENT OF FACILITY 12TH PLAN	14,516	0	0	14,516	10%	1,452	226
82	INTER NET A/C	34,133	0	0	34,133	15%	5,120	13,064
83	JAMMER A/C	9,249	0	0	9,249	15%	1,387	29,013
84	LAB BUILDING (UGC IX PLAN)	1,20,892	0	0	1,20,892	10%	12,089	7,862
85	LAND(1)	11,25,172	0	0	11,25,172	0%	0	1,08,803
86	LAND(2)	22,07,996	0	0	22,07,996	0%	0	11,25,172
87	LAND(3)	91,908	0	0	91,908	0%	0	22,07,996
88	LAND(4)	4,85,744	0	0	4,85,744	0%	0	91,908
89	LAND 5 AT SENDARY	15,41,832	0	0	15,41,832	0%	0	4,85,744
90	LAND 6	43,39,988	0	0	43,39,988	0%	0	15,41,832
91	LCD PROJECTOR	19,282	0	4,35,000	4,54,282	15%	35,517	43,39,988
92	LCD PROJECTOR (REMEDIAL)	11,178	0	0	11,178	15%	1,677	4,18,765
93	LED TV	34,915	0	0	34,915	15%	5,237	9,501
94	LIBRARY BOOKS	10,27,957	L 94,118	L 3,28,186	14,50,261	15%	1,92,925	29,678
95	LIBRARY SOFTWARE A/C	0	0	68,660	68,660	15%	5,150	12,57,336
96	LOOSE NOTE COUNTING M/C	1,868	0	0	1,868	15%	280	63,511
97	MOBILE PHONE	41,396	0	0	41,396	15%	6,209	1,588
98	NEW BUILDING CONSTRUCTION(COM)	1,37,377	0	0	1,37,377	10%	13,738	35,187
99	NOTE DIFEATING MACHINE	356	0	0	356	15%	53	1,23,639
100	OFFICE CHAIR B/FD	7,84,866	0	0	7,84,866	10%	78,487	303
101	PHOTO COPY (REMEDIAL)	10,423	0	0	10,423	15%	1,563	7,06,379
102	RAIN WATER HARVESTING	63,548	0	0	63,548	15%	9,532	8,860
103	RED CROSS ROOM	28,123	0	0	28,123	10%	2,812	54,016
104	ROAD A/C	28,416	0	0	28,416	10%	2,842	25,311
105	SANITARY NAPKIN VENDING MACHINE A/C	14,337	0	0	14,337	10%	1,434	25,574
106	SCIENCE EQUIPTMENT	2,47,387	0	0	2,47,387	15%	37,108	12,903
								2,10,279

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107	SOLAR POWER PLANT	12,31,564	0	0	12,31,564	15%	1,84,735	10,46,829
108	SOUND BOX & MIC	54,838	0	0	54,838	15%	8,226	46,612
109	SPORT MATERIAL A/C	27,98,452	0	0	27,98,452	15%	4,19,768	23,78,684
110	TAPNUL A/C	40,562	0	0	40,562	15%	6,084	34,478
111	T.V.-Videocon	687	0	0	687	15%	103	584
112	TYPEWRITER	201	0	0	201	15%	30	171
113	Vikas Nidhi (Assets)	14,787	0	0	14,787	15%	2,218	12,569
114	WATER COOLER	29,319	0	0	29,319	15%	4,398	24,921
115	WATER PIPE FITTINGS	5,696	0	0	5,696	15%	854	4,842
116	WOMANS HOSTEL	2,39,003	0	0	2,39,003	10%	23,900	2,15,103
117	XEROX MACHINE	7,272	0	0	7,272	15%	1,091	6,181
	<b>Grand Total</b>	<b>2,78,50,362</b>	<b>30,59,651</b>	<b>30,02,365</b>	<b>3,39,12,378</b>		<b>30,16,560</b>	<b>3,08,95,818</b>

#### ART FACILITIES

S.No.	PARTICULARS	OPENING BALANCE	ADDITION		CLOSING BALANCE (BEFORE DEP)	RATE	DEPRECIATION	CLOSING BALANCE
			Before 180 days	After 180 days				
	<b>ASSETS (RUSA A/C)</b>							
1	CANON PHOTOCOPY (RUSA)	0	0	I 1,65,850	1,65,850	15%	12,439	1,53,411
2	COMPUTER A/C (RUSA)	0	0	I 6,67,500	6,67,500	40%	1,33,500	5,34,000
3	EQUIPMENT ( RUSA)	0	0	I 11,66,650	11,66,650	15%	87,499	10,79,151
	<b>OTHER ASSESTS</b>	0	0	0	0	0%	0	0
4	FURNITURE & FIXTURE A/C	5,233	0	0	5,233	10%	523	4,710
5	LIBRARY BOOKS A/C	1,29,174	0	0	1,29,174	15%	19,376	1,09,798
	<b>TOTAL</b>	<b>1,34,407</b>	<b>0</b>	<b>20,00,000</b>	<b>20,05,233</b>		<b>2,53,337</b>	<b>18,81,070</b>

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<b>ANNNERURE- 1</b>		
<b>CAPITAL FUND ACCOUNT</b>		
<b>OTHER FACULTIES</b>		
S. No.	Particulars	Amount
	CAPITAL FUND received during the year	54,50,532
	PRACTICAL FEES received during the year	17,70,800
	Less: Refunded	-23,270
	<b>Total Capital Fund Receipts</b>	<b>71,98,062</b>
<b>TOTAL</b>		<b>71,98,062</b>
<b>ARTS FACULTIES</b>		
S. No.	Particulars	Amount
	Opening Balance as on 01-04-2020	23,56,029
	Capital Fund Fee received	9,75,149
<b>TOTAL</b>		<b>33,31,178</b>

<b>ANNNERURE- 2</b>		
<b>TRUST FUND ACCOUNT</b>		
<b>OTHER FACULTIES</b>		
S. No.	Particulars	Amount
	TRUST FUND received during the year	85,42,662
	Less: Remitted	-20,000
	<b>Total Trust Fund Receipts</b>	<b>85,22,662</b>
<b>TOTAL</b>		<b>85,22,662</b>
<b>ARTS FACULTIES</b>		
S. No.	Particulars	Amount
	Opening Balance as on 01-04-2020	1,39,02,470
	Trust Fund Fee received	62,65,740
<b>TOTAL</b>		<b>2,01,68,210</b>

<b>ANNNERURE- 3</b>		
<b>UNIVERSITY FUND ACCOUNT</b>		
<b>OTHER FACULTIES</b>		
S. No.	Particulars	Amount
	University FUND received during the year	3,01,023
	Less: FUND expended during the year	-83,983
<b>TOTAL</b>		<b>2,17,040</b>
<b>ARTS FACULTIES</b>		
S. No.	Particulars	Amount
	Opening Balance as on 01-04-2020	27,93,297
	University Fund Fee received	1,09,470
	Less: University Fund Fee expended	-42,714
<b>TOTAL</b>		<b>28,60,053</b>

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**NOTE-14**

F.Y. 2020-21

**ACCOUNTING POLICIES & NOTES ON ACCOUNTS**

**SIGNIFICANT ACCOUNTING POLICIES**

**1. METHOD OF ACCOUNTING:**

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

**2. FIXED ASSETS:**

a) Fixed Assets have been stated at their written down value. The cost of fixed assets includes all expenses incidental to acquisition/installation.

b) Depreciation has been provided for on written down value method, and depreciation on assets acquired out of grant in aid received from various sources have been charged to respective Grant fund accounts.

**3. GOVERNMENT GRANT:**


- a) Revenue grants are recognized in the year of receipt and taken to Income Expenditure A/c accordingly.
- b) Grant Received for acquisition of fixed assets shown in liability side and Assets acquired are shown in Asset side

**NOTES ON ACCOUNTS:**

1. **MAINTENANCE GRANT:** During the year the college has received a sum of Rs. 4,09,28,801 towards Maintenance Grant  
Reconciliation of Maintenance Grant (Public Deposit Account) received under ARTS FACULTIES BOOKS is given below:

<b>Opening Balance</b>	<b>2,387</b>
<b>Grant Aid Received</b>	<b>4,09,28,801</b>
(-)Grant utilized during the year in P/L	(3,85,34,132)
(-)March 2021 Salary transferred to College's Bank A/c during the year but paid to teachers in next financial year.	(16,04,973)
(-)Excess amount transferred to college's Bank A/c during payment of October -March salary, but utilized for payment of July 2021 month salary.	(35,865)
<b>Closing Balance</b>	<b>7,56,219</b>

2. **CAPITAL GRANT:** During the year college has received NIL towards grant for building and equipment.

  
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3. Bank books in the books of A/cs are maintained as per register for fee collection maintained by the management and later on Bank Reconciliation Statement are made from bank statement. And if same amount is not received in Bank statement, we ask the details regarding from the bank. Also for this year details regarding payment received were asked from bank, but reply is still not received.
4. SUVIDHA SHULK FEES is treated as capital nature fees
5. Advances given in earlier years, but irrecoverable now are settled by debiting to Income and expenditure a/c are as follows:

➤ Advance for computer	Rs.1,25,572
➤ ADVANCE TO DR MANISH TIWARI UGC	Rs. 78,745
➤ ADV. TO MANISH TOWARI	Rs. 30,000
➤ M.R.P. UGC 10TH PLAN	Rs. 798
➤ ADV. TO DR. M.S. TAMBOLI (MRP)	Rs. 34,000
➤ ADV. TO M.S TAMBOLI (STUDENT TOUR)	Rs. 50,000
➤ UGC MRP DR. MANISH TIWARI	<u>Rs. 5,000</u>
	<b><u>Rs.3,24,115</u></b>

6. Liabilities which are no longer to pay are settled by credited them to Liabilities No Longer To Pay A/c under OTHER INCOME:
- |                                     |                          |
|-------------------------------------|--------------------------|
| ➤ EXAM. ADV. TO DR. R.P. PANDEY     | Rs.10,966                |
| ➤ EXAM. ADV. TO DR. ANJU SHUKLA     | Rs.39,200                |
| ➤ EXAM. ADV. TO DR. V.K. PATEL      | Rs. 500                  |
| ➤ EXAM. ADV. TO SADHNA SOME         | Rs.26,390                |
| ➤ DURVARTI SHIKSHA, BSP             | Rs. 9,778                |
| ➤ RAJYA HINDI GRANTH ACADAMI RAIPUR | Rs. 4,305                |
| ➤ UGC. MRP R.N. PATEL               | <u>Rs. 7,500</u>         |
|                                     | <b><u>Rs. 98,639</u></b> |

7. As per accounting practice, First, we book the fees paid by the student on the basis of their receipt given to them by the bank, and later on the bank credited the amount in our College's Bank A/c details are shown below:

- i. Rs 11,80,518 Dr. in Advance fee (Commerce) ledger is received in bank A/c on 30-05-2021.
- ii. Rs 24,34,456 Dr. in Advance fee (Science) ledger is received in bank A/c as follows:
- Rs. 40,130 on 30-04-2021
  - Rs. 19,56,194 on 03-05-2021
  - Rs. 4,38,132- with bank
- iii. Rs 6,94,550 Dr. in Advance fee ledger is received in bank A/c as follows:
- Rs. 27,540 on 30-04-2021
  - Rs. 6,67,010 on 03-05-2021

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iv. ADVANCE FEE 1182	Rs.8,16,915
ADVANCE FEE (A/C 2554)	Rs.9,67,328
ADVANCE FEE (SBI 5904)	Rs. 5,690

These amount are credited to Capital Fund A/c as fees received but student's name are still to be worked out.

8. In earlier years we have received Rs. 72,390 from UGC for Research work and shown under liability side and the same amount is given for the proposed purpose to Dr. KK Sharma and Renu Nayar as advance for Research work, now in this year we received the utilization details for the same. So we incorporate such details of expenditure in Books of A/c and settled these accounts.

The accompanying Note 1 to 14 are an integral part of Balance Sheet and Income and expenditure a/c

For, DWARIKA PRASAD VIPRA COLLEGE

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

(CHAIRMAN)

(SECRETARY)

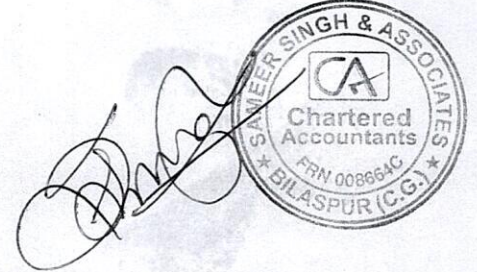
PLACE: BILASPUR (C.G.)

DATE: 04-01-2022

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CA SAMEER KUMAR SINGH  
PARTNER  
Membership No.: 077928  
UDIN: 22077928AAAAAF8349