



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

4.2.3

Expenditure for purchase of books/e-books and subscription to journals/e- journals during the year (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, Email- dpvipracollege@gmail.com

Summary-Sheet

Criteria	4.Infrastructure and Learning Resources	
Key Indicator	4.2: Library as a Learning Resource	
Metric	4.2.3: Expenditure for purchase of books/e-books and subscription to journals/e- journals during the year (INR in Lakhs)	
Expenditure for purchase of books/ e-books	Year	2021-22
	Average annual expenditure	14.04

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 purchase of books and journals during the year duly signed by Finance Officer/Accountant, C.A and Principal is attached. (Appendix-I)	https://dpvipracollege.in/aqar-2021-22/
2) Audit Report by chartered accountant is attached for AY 2021-22. (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

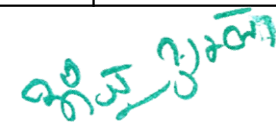
4.2.2 The institution has subscription for the following e-resources

1. e-journals, 2. e-ShodhSindhu, 3. Shodhganga membersip, 4. e-books, 5. Databases, 6. Remote access to e- resources

2021-22

4.2.3 Expenditure for purchase of books/e-books and subscription to journals/e- journals during the year (INR in Lakhs)

Library resources	If yes, details of memberships/ subscriptions	Expenditure on subscription to e-journals, e-books (INR in lakhs)	Expenditure on subscription to other e-resources (INR in lakhs)	Total Library Expenditure	Link to the relevant document
Books	2520			1371316	
Journals	30			27000	
e – journals	N-List	5900		5900	
e-books	N-List				
e-ShodhSindhu	N-List				
Shodhganga	N-List				
Databases	Yes				
Local and / or Remote access to e- resources (Specify)	Yes	Yes	Yes	Yes	Yes



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Appendix I

D.P. Vipra College

Old High Court Road, Bilaspur

Chattisgarh, India 495001


D.P. VIPRA COLLEGE
OLD HIGH COURT ROAD, BILASPUR, CHHATTISGARH
2021-2022

Criteria :4.2.3

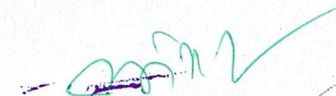
Statement of Budgeted and Payment for the Books and Journal

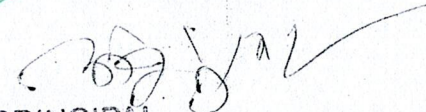
Particulars	Amount
Budgeted Amount	600,000.00
Actual Expenses	1,404,216.00

Sl no.	Date	Particulars	Name of Party	Invoice No.	Mode of Payment	Cheque No.	Amount
1	06.04.2021	LIBRARY BOOKS	ANJU SHUKLA	-	CASH	-	685.00
2	09.04.2021	LIBRARY BOOKS	ANJU SHUKLA	-	CASH	-	500.00
3	01.06.2021	LIBRARY BOOKS	INFLIBINET N-LIST	-	CHEQUE	554522	5,900.00
4	01.06.2021	LIBRARY BOOKS	PRAGATI PRAKASHAN	2054	CHEQUE	554521	12,194.00
5	01.06.2021	LIBRARY BOOKS	NAVBOOTH PRAKASHAN	5266	CHEQUE	820051	23,520.00
6	03.06.2021	LIBRARY BOOKS	SAHITYA BHAWAN PUBLI	2349	CHEQUE	820052	40,639.00
7	03.06.2021	LIBRARY BOOKS	SHRI SHIKSHA SHAHITYA	355	CHEQUE	820054	23,125.00
8	04.06.2021	LIBRARY BOOKS	S B P D PUBLING HOUSE	1805	CHEQUE	976822	25,717.00
9	04.06.2021	LIBRARY BOOKS	YASHWANT LIBRARY ANI	3500	CHEQUE	820053	19,830.00
10	14.06.2021	LIBRARY BOOKS	S B P D PUBLING HOUSE	204	CHEQUE	820055	18,934.00
11	01.07.2021	LIBRARY BOOKS	SANKALP PRAKASHAN	111,135,112	CHEQUE	976865	16,000.00
12	02.07.2021	LIBRARY BOOKS	SANKALP PRAKASHAN	110,	CHEQUE	976857	4,932.00
13	13.07.2021	LIBRARY BOOKS	PRASHANT BCOKS AGECE	784	CHEQUE	976902	35,015.00
14	13.07.2021	LIBRARY BOOKS	SANKALP PRAKASHAN	132,134	CHEQUE	976914	35,398.00
15	13.07.2021	LIBRARY BOOKS	RAKAMAL PRAKASHAN P	-	CHEQUE	976905	1,000.00
16	13.07.2021	LIBRARY BOOKS	SHRI SHIKSHA SHAHITYA	5	CHEQUE	976904	17,950.00
17	13.07.2021	LIBRARY BOOKS	NAVBOOTH PRAKASHAN	233	CHEQUE	976903	21,718.00
18	15.07.2021	LIBRARY BOOKS	ANJU SHUKLA	-	CASH	-	2,648.00
19	16.07.2021	LIBRARY BOOKS	ANJU SHUKLA	-	CASH	-	1,260.00
20	17.07.2021	LIBRARY BOOKS	ANJU SHUKLA	-	CASH	-	200.00
21	17.07.2021	LIBRARY BOOKS	ANJU SHUKLA	-	CASH	-	640.00


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22	19.07.2021	LIBRARY BOOKS	NEW AGE INTERNATIONAL	49	CHEQUE	686859	18,141.00
23	16.08.2021	LIBRARY BOOKS	SAMTA PRAKASHAN	27	CHEQUE	686951	3,748.00
24	21.08.2021	LIBRARY BOOKS	ANJU SHUKLA	-	CASH	-	52.00
25	28.08.2021	LIBRARY BOOKS	ANJU SHUKLA	-	CASH	-	1,200.00
26	20.09.2021	LIBRARY BOOKS	FULESHWAR SAHU	-	CASH	-	379.00
27	09.10.2021	LIBRARY BOOKS	ANJU SHUKLA	-	CASH	-	640.00
28	29.10.2021	LIBRARY BOOKS	ANJU SHUKLA	-	CHEQUE	351543	5,000.00
29	04.12.2021	LIBRARY BOOKS	SHREE BOOK DIPO	2075	CHEQUE	813130	24,300.00
30	11.12.2021	LIBRARY BOOKS	RESEARCH DEVELOPMENT	-	CHEQUE	-	2,500.00
31	11.12.2021	LIBRARY BOOKS	INDIAN JOURNAL OF COM	-	CHEQUE	-	16,000.00
32	13.12.2021	LIBRARY BOOKS	THE GEOGRAPHICAL PH	-	CHEQUE	-	6,000.00
33	03.01.2022	LIBRARY BOOKS	KAMAL PRAKASHAN	28	CHEQUE	-	102,638.00
34	05.01.2022	LIBRARY BOOKS	NAVBOOTH PRAKASHAN	5376	CHEQUE	-	55,195.00
35	08.01.2022	LIBRARY BOOKS	S B P D PUBLISHING HOUSE	2527	CHEQUE	861394	79,836.00
36	08.01.2022	LIBRARY BOOKS	RPH AND SONS	15	CHEQUE	861393	11,195.00
37	15.01.2022	LIBRARY BOOKS	ANKUR PRINTERS	1284	CHEQUE	351626	18,800.00
38	15.01.2022	LIBRARY BOOKS	ROHIT LAHRE	104	CHEQUE	863449	3,000.00
39	19.01.2022	LIBRARY BOOKS	CURRENT SCIENCE ASSOCIATION	-	CHEQUE	858885	2,500.00
40	22.01.2022	LIBRARY BOOKS	BANI PRAKASHAN	-	CHEQUE	-	17,151.00
41	22.01.2022	LIBRARY BOOKS	NAVBOOTH PRAKASHAN	-	CHEQUE	-	6,035.00
42	22.01.2022	LIBRARY BOOKS	SAHITYA BHAWAN PUBLICATIONS	-	CHEQUE	-	71,513.00
43	22.01.2022	LIBRARY BOOKS	PRASHANT BOOKS AGENCY	-	CHEQUE	-	140,165.00
44	24.01.2022	LIBRARY BOOKS	S B P D PUBLISHING HOUSE	-	CHEQUE	-	164,550.00
45	09.02.2022	LIBRARY BOOKS	SHREE BOOK DIPO	20,122,013	CHEQUE	162078	270,113.00
46	10.02.2022	LIBRARY BOOKS	SHREE BOOK DIPO	2118	CHEQUE	162086	14,691.00
47	17.02.2022	LIBRARY BOOKS	SAMTA PRAKASHAN	-	CHEQUE	162097	30,169.00
48	30.03.2022	LIBRARY BOOKS	INFORMATION AND LIBRARY	-	CHEQUE	82811	5,900.00
49	30.03.2022	LIBRARY BOOKS	CONSTA CLOUD	-	CHEQUE	117090	25,000.00
			Total Rs.				1,404,216.00


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Appendix II

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2021-22

D.P. Vipra College

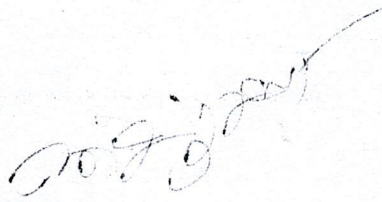
Old High Court Road, Bilaspur

Chhattisgarh, India 495001

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

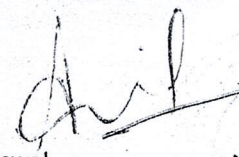
Abstract of budget for purchase of books & journals, Infrastructure Augmentation, Repairs & Maintenance and green initiative for year 2021-22

SL NO .	ACCOUNT HEAD	BUDGET	AS PER AUDIT REPORT
1	Purchase of Books & Journals		
a	Books and Journals	500,000.00	1,404,216.00
	Total Rs.	500,000.00	1,404,216.00
2	Infrastructure Augmentation		
a	Equipments	3,885,000.00	1,899,618.00
b	Building	16,030,000.00	2,844,875.00
c	Furniture and Fixture	850,000.00	1,476,230.00
	Total Rs.	20,765,000.00	6,220,723.00
3	Repairs and Maintenance /Phisical Facility		
a	Electricity Expenses	960,000.00	813,080.00
b	Repairs and Maintenance -Electricals		379,760.00
c	Repairs and Maintenance -Furniture		278,484.00
d	Repairs and Maintenance -Building	2,820,000.00	3,230,875.00
e	Repairs and Maintenance -Other		-
	Tap Nul Etc.		279,125.00
	Total Rs.	5,840,000.00	4,981,324.00
4	Salary and Remuneration Expenses	37,307,000.00	37,907,214.00
5	Academic Facility Expenses	2,740,000.00	1,942,513.00
6	Expenses other than Salary	11,642,000.00	20,577,210.00
	Total Expenses (1 to 6)	75,891,000.00	73,033,200.00


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Bilaspur (C.G.)

For Agrawal and Jaiswal
Chartered Accountants


Atik Jaiswal
(Partner)
M.NO.:427932
FRNo.:020354C
UDIN: 23427932BGTPCK1660

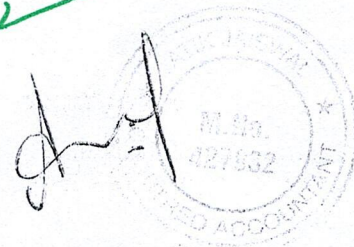
D.P. VIPRA COLLEGE
OLD HIGH COURT ROAD, BILASPUR, CHHATTISGARH

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

SL NO .	ACCOUNT HEAD	BUDGET	AS PER AUDIT REPORT
1	Purchase of Books & Journals		
a	Library Books	600,000.00	1,404,216.00
	Total (1)	600,000.00	1,404,216.00
2	Infrastructure Augmentation		
a	Equipments:		
	CCTV Camera		30,375.00
	Computer		44,800.00
	Computer Printer		19,500.00
	Electrical Installation		98,249.00
	Equipments		145,376.00
	ICT Equipments		351,570.00
	Internet A/c	3,885,000.00	18,032.00
	Mobile Phones		15,703.00
	Note Detecting Machine		9,500.00
	Office Equipments		14,580.00
	Projector A/c		43,800.00
	Sawing Machine		8,500.00
	Smart Class Room		558,970.00
	Solar Lights		105,840.00
	Water Cooler		115,299.00
	Wifi A/c		297,694.00
	Tally Software		21,830.00
	Equipment (Rusa)		-
	Total 2(a)	3,885,000.00	1,899,618.00
b	Building:		
	Building A/c	3,930,000.00	2,844,875.00
	Building A/c (Rusa)	12,100,000.00	-
	Total 2(b)	16,030,000.00	2,844,875.00
c	Furniture and Fixture		
	Furniture and Fixture A/c	850,000.00	1,476,230.00
	Total 2(c)	850,000.00	1,476,230.00

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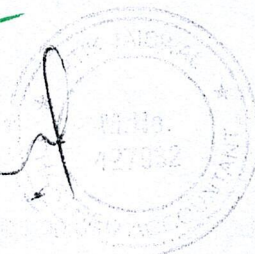
SL NO .	ACCOUNT HEAD	BUDGET	AS PER AUDIT REPORT
3	Repairs and Maintainance / Physical Facility		
a	Electricity Expenses	960,000.00	813,080.00
b	Repairs and Maintenance -Electricals		379,760.00
c	Repairs and Maintenance -Furniture		278,484.00
d	Repairs and Maintenance -Building	2,880,000.00	3,230,875.00
e	Repairs and Maintenance -Other Tap Nul Etc.		279,125.00
Total 3		3,840,000.00	4,981,324.00

SL NO .	ACCOUNT HEAD	BUDGET	AS PER AUDIT REPORT
4	Salary and Remuneration Expenses		
a	Salary and Allowance to Regular Staff grant	17,730,000.00	20,881,103.00
b	Salary and Allowance to Self Finance		1,753,502.00
c	Salary Regular Staff Self Finance	13,186,000.00	10,352,519.00
d	Contractual Salary	6,391,000.00	4,920,090.00
Total 4		37,307,000.00	37,907,214.00

SL NO .	ACCOUNT HEAD	BUDGET	AS PER AUDIT REPORT
5	Academic Facility Expesnes		
a	Practicle Expesnes		
b	Function and Celebration Expenses		136,198.00
c	New Paper and Periodicals	1,940,000.00	11,180.00
d	Other trust Expesnes		1,277,122.00
e	Seminar Expenses		460,583.00
f	Sports Expesnes	800,000.00	57,430.00
Total 5		2,740,000.00	1,942,513.00

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SL NO .	ACCOUNT HEAD	BUDGET	AS PER AUDIT REPORT
6	Expenses Other than Salary		
a	Affiliation Fee	300,000.00	124,500.00
b	Building Rent	550,000.00	-
c	Administrative Expenses(Remaining)*	10,792,000.00	20,452,710.00
	Total 6	11,642,000.00	20,577,210.00

*Administrative Expenses as per note no 13 of Audit Report

63,132,148.00
209,100.00
63,341,248.00

Head Wise Details of Above:

Repairs and Maintenance	4,981,324.00
Salary & Allowance Regular Staff grant	37,907,214.00
Administrative Expenses	20,452,710.00
(Balance Amount)	63,341,248.00

For Agrawal and Jaiswal
Chartered Accountants

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

(Signature)
Atik Jaiswal
(Partner)
M.NO.:427932
FRNo.:020354C
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(Signature)
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D.P. VIPRA COLLEGE
OLD HIGH COURT ROAD, BILASPUR, CHHATTISGARH


2021-22

Criteria :4.2.3

Statement of Budgeted and Payment for the Books and Journal

Particulars	Amount
Budgeted Amount	600,000.00
Actual Expenses	1,404,216.00

Sl no.	Date	Particulars	Name of Party	Invoice No.	Mode of Payment	Cheque No.	Amount
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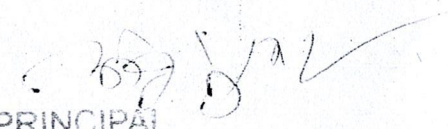

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Bilaspur (C.G.)


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



AUDIT REPORT

Financial Year: 2021-22

ART ~~Non~~ - Grant

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

From the office of :
CA Sameer Singh
B.Com,LLB,FCA,DISA (ICAI)
(M.No 077928)



SAMEER SINGH & ASSOCIATES
Chartered Accountants
9/2, 1st Floor Arpa Complex
Infront of Navbharat Press
Bilaspur (CG) Ph. 07752- 230024
ssabilaspur@yahoo.co.in

UDIN:23077928BGWINZ8601

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, 2022 and Receipts and Payment Account and Income and Expenditure Account, for the year then ended, and a summary of the significant accounting policies and other explanatory information.

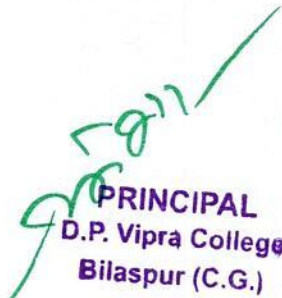
Management's Responsibility for the Financial Statements

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.


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Bilaspur (C.G.)





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

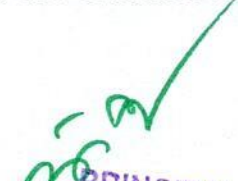
We report that: -

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

- a) Cash Book
- b) Ledger
- c) Journal
- d) Bank Book
- e) Salary register for regular & adhoc staff
- f) Daily collection register for fees
- g) Advance register
- h) P.F. Loan register
- i) Receipts books for fee, and

2. **CONVEYANCE EXPENSES AND GENERAL & OFFICE EXPENSES:** Some conveyances expenses/allowances and general office expenses are not supported by proper Bills/ vouchers etc.

3. In the above financial statement of the college the financial figures of the ARTS FACULTY of to 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.


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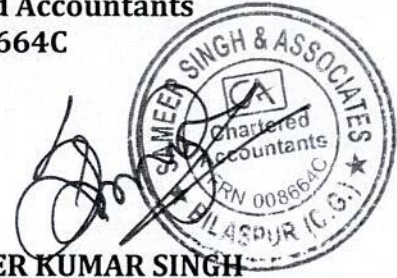


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ssabilaspur@yahoo.co.in

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, 2022 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



CA SAMEER KUMAR SINGH
(PARTNER)
Membership No. 077928

Place: Bilaspur
Date : 28-12-2022


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

DWARIKA PRASAD VIPRA COLLEGE

OLD HIGH COURT, BILASPUR(C.G)

BALANCE SHEET

(AS ON 31 ST MARCH 2022)

ARTS FACULTY

CAPITAL & LIABILITIES	NOTES	AMOUNT	ASSETS	NOTES	AMOUNT
CAPITAL ACCOUNT	1	4,11,73,304	FIXED ASSETS	5	14,65,645
GRANT ACCOUNT	3	63,68,078	INVESTMENTS FDR NO. 005800P000016137 IN PNB		28,48,812
PROVIDENT FUND LIABILITY ACCOUNT		(23,23,622)	PROVIDENT FUND ASSET ACCOUNT		43,61,471
CURRENT LIABILITIES & PROVISION	4	59,77,323	CURRENT ASSETS	6	30,994
			LOANS & ADVANCES	7	50,73,623
			CASH AND BANK BALANCE	8	64,68,743
			GENERAL FUND ACCOUNT	2	3,09,45,795
TOTAL		5,11,95,083	TOTAL		5,11,95,083

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NOTES ON ACCOUNTS

13

IN TERMS OF OUR REPORT OF EVENT DATE.

The accompanying Note 1 to 13 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)

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प्रशासन समिति

डी. पी. विप्र महाविद्यालय
(CHAIRMAN) (SECRETARY)

बिलासपुर (छ.ग.)

PLACE: BILASPUR (C.G.)

DATE: 28-12-2022

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



CA SAMEER KUMAR SINGH
PARTNER
Membership No.: 077928
UDIN:23077928BGWINZ8601

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Bilaspur (C.G.)

DWARIKA PRASAD VIPRA COLLEGE

OLD HIGH COURT, BILASPUR(C.G)
INCOME AND EXPENDITURE ACCOUNT
(FOR THE YEAR ENDING 31 ST MARCH 2022)

ARTS FACULTY

EXPENDITURE	NOTES	AMOUNT	INCOME	NOTES	AMOUNT
SALARIES AND ALLOWANCES			INCOME FROM FEES	11	19,59,365
REGULAR STAFF			INCOME FROM OTHER SOURCES	12	2,53,465
Self Finance		10352519			
Salary To Staff (Contribution By Management)		86624			
GRANT SALARY STAFF					
Grant Employees		20881103			
Less: Salary Grant Received		-20079024			
CONTRACTUAL SALARY					
		21,32,068			
ADMINISTRATIVE EXPENSES	10	2,09,100			
DEPRECIATION	9	16,941	DEFICIT : Being excess of expenditure over income		1,13,86,500
TOTAL		1,35,99,330	TOTAL		1,35,99,330

NOTES ON ACCOUNTS

13

IN TERMS OF OUR REPORT OF EVENT DATE.

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For, DWARIKA PRASAD VIPRA COLLEGE

For, SAMEER SINGH AND ASSOCIATES
Chartered Accountants
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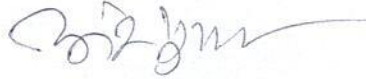
प्रशासन समिति

(CHAIRMAN) विप्र महाविद्यालय

बिलासपुर (छ.ग.)

PLACE: BILASPUR (C.G.)

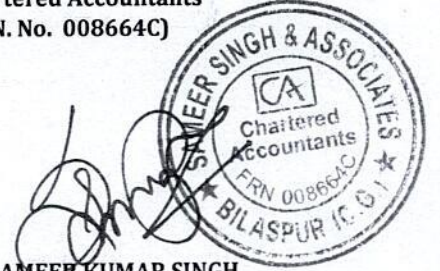
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PRINCIPAL

D. P. VIPRA COLLEGE

BILASPUR (C.G.)



CA SAMEER KUMAR SINGH

PARTNER

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UDIN:23077928BGWINZ8601

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Bilaspur (C.G.)

DWARIKA PRASAD VIPRA COLLEGE

OLD HIGH COURT, BILASPUR(C.G)

RECEIPT AND PAYMENT ACCOUNT

(FOR THE YEAR ENDING 31 ST MARCH 2022)

ARTS FACULTIES

RECEIPT	NOTES	AMOUNT		PAYMENT	NOTES	AMOUNT	
OPENING BALANCES				CAPITAL ACCOUNT			1,26,854
CASH AND BANK ACCOUNT	8		30,61,121	UNIVERSITY FUND ACCOUNT		1,26,854	
CAPITAL ACCOUNT			1,37,68,117	CURRENT LIABILITIES & PROVISION			66,30,541
CAPITAL FUND		10,34,716		ADVANCE SALARY A/C		17,36,690	
SUVEDHA SHULK		28,02,350		CPF RAIPUR		12,54,187	
TRUST FUND		97,97,473		INCOME TAX A/C		36,39,664	
UNIVERSITY FUND ACCOUNT		1,33,578		FIXED ASSETS	5		
CURRENT LIABILITIES & PROVISION			86,80,985	CURRENT ASSETS			22,11,879
ADVANCE SALARY A/C		16,50,066		Advance fee		1,78,192	
CPF EMP		14,46,187		PF ASSETS		20,07,592	
CPF RAIPUR		13,69,068		Loans & Advances (Asset)		26,095	
INCOME TAX A/C		36,39,664		CONTRACTUAL SALARY			21,32,068
PF LIABILITY		5,76,000		SALARY TO STAFF (GRANT)			2,08,81,103
CURRENT ASSETS			14,34,267	SALARY TO STAFF(NON GRANT)			1,03,52,519
Advance fees		9,59,267		ADMINISTRATIVE EXPENSE			2,68,100
Loans & Advances (Asset)		4,75,000		CLOSING BALANCES			
REVENUE INCOME			20,18,365	CASH AND BANK ACCOUNT	8		64,68,743
GRANT AID			2,00,79,024				
INCOME FROM OTHER SOURCES							
INTEREST FROM BANK		29,877					
OTHER INCOME		51	29,928				
TOTAL			4,90,71,807	TOTAL			4,90,71,807

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NOTES ON ACCOUNTS

13

IN TERMS OF OUR REPORT OF EVENT DATE.

The accompanying Note 1 to 13 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)



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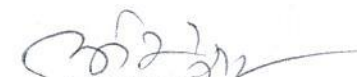
(CHAIRMAN)

डी.पी.विप्रा महाविद्यालय

बिलासपुर (छ.ग.)

PLACE: BILASPUR (C.G.)

DATE: 28-12-2022



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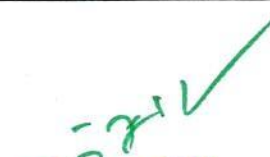
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DWARIKA PRASAD VIPRA COLLEGE

8.

OLD HIGH COURT, BILASPUR(C.G)

NOTES 1 TO 12 ANNEXED TO AND FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2022 AND INCOME & EXPENDITURE ACCOUNTS, FOR THE YEAR ENDED ON THAT DATE.

NOTE-01 CAPITAL ACCOUNT

S. No.	Particulars	ANNEXURES	Closing Balance
1	CAPITAL FUND	1	43,65,894
2	TRUST FUND	2	2,99,65,683
3	UNIVERSITY FUND ACCOUNT	3	28,66,777
4	SUVEDHA SHULK	4	39,74,950
TOTAL			4,11,73,304

NOTE-02 GENERAL FUND ACCOUNT

S. No.	Particulars	Closing Balance
1	Opening Balance as on 01-04-2021	1,95,59,295
2	ADD: Deficit during the Year	1,13,86,500
TOTAL		3,09,45,795

NOTE-03 GRANT ACCOUNT

S. No.	Particulars	Opening Balance	Debit	Credit	Closing Balance
1	BUILDING RENOVATION GRANT (RUSA)	30,00,000	30,00,000	-	-
2	EQUIPMENT GRANT (RUSA)	17,66,562	3,98,484	-	13,68,078
3	GRANT FROM UGC FOR NEW BUILDING	50,00,000	-	-	50,00,000
TOTAL		97,66,562	33,98,484	-	63,68,078

NOTE-04 CURRENT LIABILITIES & PROVISION


S. No.	Particulars	Opening Balance	Debit	Credit	Closing Balance
1	ADVANCE SALARY A/C	66,282	17,36,690	17,36,690	66,282
2	CPF EMP	43,48,973	-	14,46,187	57,95,160
3	CPF RAIPUR	-	12,54,187	13,69,068	1,14,881
4	INCOME TAX A/C	1000	36,39,664	36,39,664	1,000
TOTAL		44,16,255	66,30,541	81,91,609	59,77,323


NOTE-06 CURRENT ASSETS

S. No.	Particulars	Opening Balance	Debit	Credit	Closing Balance
1	SECURITY DEPOSIT (ALOK SINGH)	1,17,519	-	-	1,17,519
2	ADVANCE FEE	694550	1,78,192	9,59,267	(86,525)
TOTAL		8,12,069	1,78,192	9,59,267	30,994

NOTE-07 LOANS & ADVANCES

S. No.	Particulars	Opening Balance	Debit	Credit	Closing Balance
1	ADVANCE TO PWD	80,00,000	-	30,00,000	50,00,000
2	BUB EXAM.	31,303	-	-	31,303
3	IMPREST A/C (Dr. SMT. ANJU SHUKLA)	-	25,000	25,000	-
4	IQAC A/C UGC	41,225	1,095	-	42,320
5	LOAN (D.P.VIPRA)	4,50,000	-	4,50,000	-
TOTAL		85,22,528	26,095	34,75,000	50,73,623


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

NOTES 1 TO 17 ANNEXED TO AND FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2022
AND INCOME & EXPENDITURE ACCOUNTS, FOR THE YEAR ENDED ON THAT DATE.

NOTE-08
BANK ACCOUNTS

S. No.	Particulars	Opening Balance	Debit	Credit	Closing Balance
	Cash	3,572	67,85,408	67,80,924	8,056
	Bank Balance				
1	CANARA BANK A/C 0191101020121	1,49,164	4,062	1,47,953	5,273
2	P.D. A/C	7,56,219	2,00,79,024	2,08,35,243	-
3	PNB A/C NO. 0058000100139054	40,098	1,321	-	41,419
4	UNION BANK A/C NO. 423802010058165	20,29,231	2,27,11,307	2,26,03,399	21,37,139
5	UNION BANK CUR. A/C NO. 423801010036638	82,837	1,88,39,048	1,46,45,029	42,76,856
TOTAL		30,61,121	6,84,20,170	6,50,12,548	64,68,743

NOTE-09
DEPRECIATION

S. No.	Particulars	Note	Amount
1	DEPRECIATION	5	4,15,425
2	Less: Grant tranfered during the Year	3	(3,98,484)
TOTAL			16,941

NOTE-10
ADMINISTRATIVE EXPENSES

S. No.	Particulars	Amount
1	AUDIT FEE & CERTIFICATION FEE	23,600
2	BANK CHARGES	11,374
3	FUNCTION & CELEBRATION EXPS.	550
4	GARDEN EXPS.	2,565
5	INTREST TO RUSA A/C	1,47,887
6	LOCAL CONVEYANCE EXPS.	560
7	MEETING EXPS.	990
8	MISC. EXPS	4,056
9	OFFICE EXPS.	2,432
10	POSTAGE & TELEGRAM EXPS.	760
11	REPAIRS & MAINT.(BUILDING)	5,260
12	REPAIRS & MAINT. EXPS(ELECTRICAL)	40
13	REPAIRS & MAINT. (FURNITURE)	2,380
14	REPAIRS & MAINT. (OTHERS)	930
15	SEMINER EXPS.	160
16	STATIONERY EXPS.	2,330
17	TRAVELLING EXPS.	3,226
TOTAL		2,09,100

NOTE-11
INCOME FROM FEES

S. No.	Particulars	Amount
1	ADMISSION FEE	1,61,800
2	ADMISSION FORM	1,000
3	ENVOIRMENT FEES	8,570
4	OTHER FEES.	43,785
5	PRACITAL FEES	4,03,600
6	RED CROSS	22,326
7	TUTION FEES	13,18,284
TOTAL		19,59,365

NOTE-12
INCOME FROM OTHER SOURCES

S. No.	Particulars	Amount
1	INTEREST A/C	31,321
2	OTHER INCOME	51
3	PF BANK INTEREST	2,22,093
TOTAL		2,53,465


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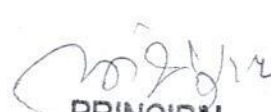
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NOTE-05 Fixed assets								
S.No.	PARTICULARS	OPENING BALANCE	ADDITION		CLOSING BALANCE (BEFORE DEP)	RATE	DEPRECIATION	CLOSING BALANCE
			Before 180 days	After 180 days				
1	ASSETS (RUSA A/C) CANON PHOTOCOPY (RUSA)	1,53,411		-	1,53,411	15%	23,012	1,30,400
2	COMPUTER A/C (RUSA)	5,34,000		-	5,34,000	40%	2,13,600	3,20,400
3	EQUIPMENT (RUSA)	10,79,151		-	10,79,151	15%	1,61,873	9,17,279
	OTHER ASSESTS							
4	FURNITURE & FIXTURE A/C	4,710			4,710	10%	471	4,239
5	LIBRARY BOOKS A/C	1,09,798			1,09,798	15%	16,470	93,328
	TOTAL	18,81,070	-	-	17,71,272		4,15,425	14,65,645


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DWARIKA PRASAD VIPRA COLLEGE

OLD HIGH COURT, BILASPUR(C.G)

ANNEXURES 1 TO 4 ANNEXED TO AND FORMING PART OF BALANCE SHEET

AS AT 31 MARCH 2021

ANNEXURE-01

CAPITAL FUND

S. No.	Particulars	Amount
1	Opening Balance as on 01-04-2021	33,31,178
	Capital Fund Fee received	10,34,716
TOTAL		43,65,894

ANNEXURE-02

TRUST FUND

S. No.	Particulars	Amount
1	Opening Balance as on 01-04-2021	2,01,68,210
	Trust Fund Fee received	97,97,473
TOTAL		2,99,65,683

ANNEXURE-03

UNIVERSITY FUND

S. No.	Particulars	Amount
1	Opening Balance as on 01-04-2021	28,60,053
	University Fund Fee received	1,33,578
	University Fund Fee expended	(1,26,854)
TOTAL		28,66,777

ANNEXURE-04

SUVEDHA SHULK

S. No.	Particulars	Amount
1	Opening Balance as on 01-04-2021	11,72,600
	Suvedha Shulk Fee received	28,02,350
TOTAL		39,74,950

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Bilaspur (C.G.)

NOTE- 13

F.Y. 2021-22

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. 2,00,79,024 towards Maintenance Grant
Reconciliation of Maintenance Grant (Public Deposit Account) received under ARTS FACULTIES BOOKS is given below:

Opening Balance	7,56,219
Amount transferred to College's bank A/c in 20-21	35,865
Grant Aid Received during the year	2,00,79,024
Total Grant	2,08,71,108
Total Salary due during the year	2,08,71,108
Less: March 2021 salary paid during 2021-22	15,94,977
Add: March 2022 salary paid during 2022-23	16,04,972
Salary Paid during the year	2,08,81,103
Balance	0

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



2. 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:


- Rs 86,525 Cr. in Advance fee ledger is received in bank A/c as follows:
Rs. 86,525 on 30-03-2022

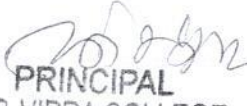
3. While preparing annual financial statement, Capital approach has been followed to represent the receipt of government grant and utilization thereof. The relevant assets and expenditure have been reduced to the extent of earmarked grant fund received by the institution and the same is indicated in the presentation of grant related to specific fixed asset or related to revenue as per the option provided in the Accounting Standard 12, - Accounting for Government Grant issued by ICAI.

The accompanying Note 1 to 12 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)


अध्यक्ष
(CHAIRMAN) समिति
डी.पी.विप्र महाविद्यालय
बिलासपुर (छ.ग.)
PLACE: BILASPUR (C.G.)
DATE: 28-12-2022


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




CA SAMEER KUMAR SINGH
PARTNER
Membership No.: 077928
UDIN: 23077928BGWINZ8601


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



AUDIT REPORT

Financial Year: 2021-22

Non - Grant

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

From the office of :
CA Sameer Singh
B.Com,LLB,FCA,DISA (ICAI)
(M.No 077928)



SAMEER SINGH & ASSOCIATES
Chartered Accountants
9/2, 1st Floor Arpa Complex
Infront of Navbharat Press
Bilaspur (CG) Ph. 07752- 230024
ssabilaspur@yahoo.co.in

UDIN : 23077928BGWINZ8601

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, 2022 and Receipts and Payment Account and Income and Expenditure Account, for the year then ended, and a summary of the significant accounting policies and other explanatory information.

Management'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.

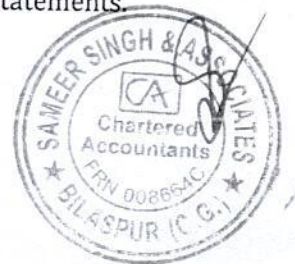
Auditor's Responsibility

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.


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



27

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 , 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.



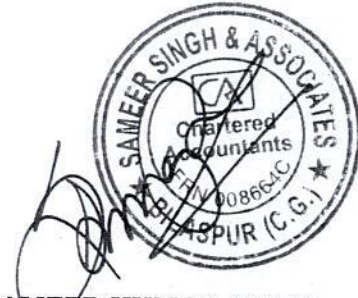

PRINCIPAL
D.P. Vipra College
Bilaspur (C.G.)

4.

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, 2022 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



CA SAMEER KUMAR SINGH
(PARTNER)

Place: Bilaspur

Date: 28-12-2022

Membership No. 077928

A handwritten signature in green ink, appearing to be "D.P. Vipra".

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

DWARIKA PRASAD VIPRA COLLEGE
OLD HIGH COURT, BILASPUR(C.G)
BALANCE SHEET
(AS ON 31 ST MARCH 2022)


CAPITAL & LIABILITIES	NOTES	OTHERS FACULTIES	ARTS FACULTIES	TOTAL	ASSETS	NOTES	OTHERS FACULTIES	ARTS FACULTIES	TOTAL
CAPITAL ACCOUNT	1	17,21,75,018	4,11,73,304	21,33,48,322	FIXED ASSETS	5	3,52,19,675	14,65,645	3,66,85,320
GRANTS ACCOUNT	2	20,11,128	63,68,078	83,79,206	INVESTMENTS	6	10,13,71,777	28,48,812	10,42,20,589
LOANS (LIABILITIES)	3	22,93,878	-	22,93,878	PROVIDENT FUND ASSET ACCOUNT		73,74,244	43,61,471	1,17,35,715
PROVIDENT FUND LIABILITY ACCOUNT		75,59,461	(23,23,622)	52,35,839	CURRENT ASSETS	7	12,17,155	30,994	12,48,149
CURRENT LIABILITIES & PROVISION	4	41,62,334	59,77,323	1,01,39,657	TDS on FDR Interst Income	8	2,79,342	-	2,79,342
					CASH AND BANK BALANCES	9	2,28,23,748	64,68,743	2,92,92,491
					LOANS & ADVANCES	10	68,59,973	50,73,623	1,19,33,596
					GENERAL FUND ACCOUNT	11	1,30,55,905	3,09,45,795	4,40,01,700
TOTAL		18,82,01,819	5,11,95,083	23,93,96,902	TOTAL		18,82,01,819	5,11,95,083	23,93,96,902

NOTES ON ACCOUNTS

16

The accompanying Note 1 to 16 are an integral part of Balance Sheet and Income and expenditure a/c


For, DWARIKA PRASAD VIPRA COLLEGE


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

(CHAIRMAN)

PLACE: BILASPUR (C.G.)

DATE: 28-12-2022


अध्यक्ष
प्रशासन समिति
डी.पी.विप्र महाविद्यालय
बिलासपुर (छ.ग.)


PRINCIPAL
D.P. 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:23077928BGWINZ8601

DWARIKA PRASAD VIPRA COLLEGE
OLD HIGH COURT ROAD, BILASPUR (C.G.)
INCOME AND EXPENDITURE ACCOUNT
(FOR THE YEAR ENDING 31 ST MARCH 2022)

EXPENDITURE	NOTES	OTHERS FACULTIES	ARTS FACULTIES	TOTAL	RECEIPT	NOTES	OTHERS FACULTIES	ARTS FACULTIES	TOTAL
SALARIES AND ALLOWANCES					INCOME FROM REVENUE FEE	15	3,24,02,447	19,59,365	3,43,61,812
REGULAR STAFF					INCOME FROM OTHER SOURCES				
Grant Employees	12	-	8,02,079	8,02,079	OTHER INCOME		2,10,509	51	2,10,560
Self Finance		17,53,502	1,03,52,519	1,21,06,021	INTEREST FROM BANK		32,82,053	31,321	33,13,374
Salary To Staff (Contribution By Management)		-	86,624	86,624	PF BANK INTEREST		-	-	-
CONTRACTUAL SALARY		27,88,022	21,32,068	49,20,090	DONATION		60,180	2,22,093	2,22,093
AFFILIATION FEES		1,24,500	-	1,24,500	INTEREST ON IT REFUND		55,223	-	55,223
RENT		-	-	-					
Scholarship by management		2,89,750	-	2,89,750					
Scholarship LT. Shri Ramsahay Tamboli		-	-	-					
ADMINISTRATIVE EXPENSE	13	2,52,24,934	2,09,100	2,54,34,034					
DEPRECIATION	14	30,06,722	16,941	30,23,662					
FINANCIAL SUPPORT TO PROFESSORS		2,100	-	2,100					
Being excess of Income over Expenditure		28,20,882	-1,13,86,500	-85,65,618					
TOTAL		3,60,10,412	22,12,830	3,82,23,242	TOTAL		3,60,10,412	22,12,830	3,82,23,242

NOTES ON ACCOUNTS

16

The accompanying Note 1 to 16 are an integral part of Balance Sheet and Income and expenditure a/c

For, DWARIKA PRASAD VIPRA COLLEGE

(CHAIRMAN)

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

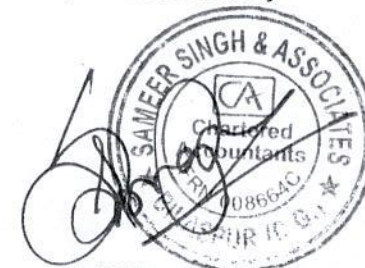
PLACE: BILASPUR (C.G.)
DATE: 28-12-2022

अध्यक्ष
प्रशासन समिति
डी.पी.विप्र महाविद्यालय
बिलासपुर (छ.ग.)

PRINCIPAL
D.P. 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:23077928BGWINZ8601

DWARIKA PRASAD VIPRA COLLEGE

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


RECEIPT AND PAYMENT ACCOUNT

(FOR THE YEAR ENDING 31 ST MARCH 2022)

RECEIPTS	NOTES	OTHERS FACULTIES	ARTS FACULTIES	TOTAL	PAYMENTS	NOTES	OTHERS FACULTIES	ARTS FACULTIES	TOTAL
OPENING BALANCES					CAPITAL A/C				
CASH AND BANK ACCOUNT	9	1,05,77,072	30,61,121	1,36,38,193	SUVEDHA SHULK		6,030	-	6,030
CAPITAL A/C					UNIVERSITY FUND		3,15,044	1,26,854	4,41,898
CAPITAL FUND		40,39,269	10,34,716	50,73,985	CURRENT LIABILITIES & PROVISION				
SUVEDHA SHULK		21,82,808	28,02,350	49,85,158	B.U.B. EXAM.		21,12,822	-	21,12,822
TRUST FUND		1,46,95,971	97,97,473	2,44,93,444	COMPUTER RESEARCH PROJECT UGC		750	-	750
CAUTION MONEY		500	-	500	D.P.V. ART FACULTY LOAN		4,50,000	-	4,50,000
PRACTICAL FEE & ENV. FEE		16,82,315	-	16,82,315	EMPLOYESS BANK LOAN		7,65,009	-	7,65,009
UNIVERSITY FUND ACCOUNT		3,36,200	1,33,578	4,69,778	E.P.F., RAIPUR		34,00,094	-	34,00,094
CURRENT LIABILITIES & PROVISION					ESIC A/C		2,84,603	-	2,84,603
ADVANCE SALARY A/C			16,50,066	16,50,066	EXAM ADVANCE FROM GOVT/ OTHERS		1,61,151	-	1,61,151
B.U.B. EXAM.		30,21,415	-	30,21,415	G.I.S. NON GRANT.		1,06,485	-	1,06,485
EMPLOYESS BANK LOAN		7,65,009	-	7,65,009	IMPREST A/C (DR. ANJU SHUKLA)		11,50,000	-	11,50,000
E.P.F., RAIPUR		31,67,973	-	31,67,973	RED CROSS A/C		1,64,004	-	1,64,004
ESIC A/C		2,76,686	-	2,76,686	SCHOLERSHIP DR. J.P. DUBEY		6,000	-	6,000
EXAM ADVANCE FROM GOVT/ OTHERS		7,96,640	-	7,96,640	SCHOLERSHIP (DR. SMT. ANJU SHUKLA)		3,000	-	3,000
G.I.S. NON GRANT.		65,205	-	65,205	SCHOLERSHIP PT. SHYAMLAL CHATURVEDI		21,000	-	21,000
IMPREST A/C (DR. ANJU SHUKLA)		12,52,562	-	12,52,562	T.D.S.(INCOME TAX)		3,79,412	-	3,79,412
RED CROSS A/C		2,67,614	-	2,67,614	SCOLARSHIP ACCOUNT		10,000	-	10,000
SCHOLERSHIP DR. J.P. DUBEY		1,00,000	-	1,00,000	ADVANCE SALARY A/C		-	17,36,690	17,36,690
SCHOLERSHIP (DR. SMT. ANJU SHUKLA)		50,000	-	50,000	INCOME TAX A/C		-	36,39,664	36,39,664
SCHOLERSHIP PT. SHYAMLAL CHATURVEDI		40,000	-	40,000	C.P.F. RAIPUR		-	12,54,187	12,54,187
					ADVANCE EEE 1182		14,090	-	14,090
SECU.DEPOSIT (BUILDING)		8,500	-	8,500	FIXED ASSETS	4	79,20,939	-	79,20,939
SECURITY DEPOSITS		1,06,105	-	1,06,105	INVESTMENTS				
T.D.S.(INCOME TAX)		3,80,578	36,39,664	40,20,242	FDR NO. 1539200R00000124		24,00,000	-	24,00,000
CPF EMP			14,46,187	14,46,187	FDR NO. 153920DP00000192		20,000	-	20,000
CPF RAIPUR			13,69,068	13,69,068	FDR NO. 153920DP00000208		1,00,000	-	1,00,000
PF LIABILITY			5,76,000	5,76,000	FDR NO. 153920DP00000280		50,000	-	50,000
Fixed Assets					FDR NO. 153920DP00000697		2,00,000	-	2,00,000
LIBRARY BOOKS		3,00,282	-	3,00,282	FDR NO. 153920R00000052		30,00,000	-	30,00,000
WATER COOLER		32,199	-	32,199	FDR NO. 153920R00000070		23,00,000	-	23,00,000
INVESTMENT					FDR NO. 153920R00000089		30,00,000	-	30,00,000
FDR NO. 1539100056577		25,00,000	-	25,00,000	FDR NO. 153920PU00000225		30,00,000	-	30,00,000
FDR NO. 1539100056586		25,00,000	-	25,00,000	FDR NO. 153920PU00000234		30,00,000	-	30,00,000
FDR NO. 153920R00000016		25,00,000	-	25,00,000	FDR NO. 153920PU00000243		30,00,000	-	30,00,000
FDR NO. 153920R00000052		30,00,000	-	30,00,000	FDR NO. 153920PU00000359		29,00,000	-	29,00,000
FDR NO. 153920R00000070		23,00,000	-	23,00,000	FDR NO. 153920PU00000368		27,00,000	-	27,00,000
FDR NO. 153920R00000089		30,00,000	-	30,00,000	FDR NO. 153920PU00000377		26,00,000	-	26,00,000
FDR NO. 153920PU00000225		30,00,000	-	30,00,000	FDR NO. 153920PU00000386		28,00,000	-	28,00,000
FDR NO. 153920PU00000234		30,00,000	-	30,00,000	FDR NO. 153920PU00000395		22,00,000	-	22,00,000
FDR NO. 153920PU00000243		30,00,000	-	30,00,000	FDR NO. 423803030676776		24,00,000	-	24,00,000


अध्यक्ष
प्रशासन समिति
डी.पी.विप्र महाविद्यालय
बिलासपुर (छ.ग.)

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


PRINCIPAL
D.P. Vipra College



Continued..

CURRENT ASSETS					CURRENT ASSETS			Continued..	
Advance fee					ADVANCE FEE				
Loans & Advances (Asset)	69,23,076	9,59,267	78,82,343		PF ASSETS	35,69,835	1,78,192	37,48,027	
Misc Expenses (ASSET)	81,26,467	4,75,000	86,01,467		Loans & Advances (Asset)		20,07,592	20,07,592	
TDS on FDR Interest 2020-21	2,41,537		2,41,537		AFFILIATION FEES	1,05,68,597	26,095	1,05,94,692	
REVENUE INCOME					CONTRACTUAL SALARY	1,24,500	-	1,24,500	
GRANT AID	4,47,33,225	20,18,365	4,67,51,590		SALARY	49,46,344	21,32,068	70,78,412	
INCOME FROM OTHER SOURCES		2,00,79,024	2,00,79,024		SALARY TO STAFF (GRANT)	2,38,89,281	-	2,38,89,281	
DONATION A/C	12,500	29,877	42,377		SALARY TO STAFF(NON GRANT)	-	2,08,81,103	2,08,81,103	
INTEREST FROM BANK	9,39,967	51	9,40,018		FINANCIAL SUPPORT TO PROFESSORS	2,100	1,03,52,519	1,03,52,519	
Interest On It Refund	55,223		55,223		TUTION FEE REFUD	2,14,220	-	2,14,220	
OTHER INCOME	2,10,839		2,10,839		ADMINISTRATIVE EXPENSE	1,34,00,196	2,68,100	1,36,68,296	
Closing Balance					SCHOLARSHIP	2,360	-	2,360	
Bank OD A/c	22,93,878		22,93,878		CLOSING BALANCES				
					CASH AND BANK ACCOUNT	9	2,28,23,748	64,68,743	2,92,92,491
TOTAL	13,24,81,615	4,90,71,807	18,15,53,421		TOTAL	13,24,81,615	4,90,71,807	18,15,53,422	

NOTES ON ACCOUNTS

16

The accompanying Note 1 to 16 are an integral part of Balance Sheet and Income and expenditure a/c

For, DWARIKA PRASAD VIPRA COLLEGE

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

(CHAIRMAN)

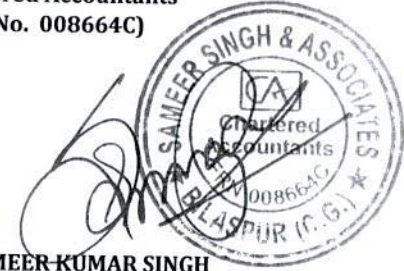
PLACE: BILASPUR (C.G.)
 DATE: 28-12-2022

(Signature)
अध्यक्ष
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 डी.पी.विप्र महाविद्यालय
 बिलासपुर (छ.ग.)

(Signature)
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)



(Signature)
 CA SAMEER KUMAR SINGH
 PARTNER
 Membership No.: 077928
 UDIN:23077928BGWINZ8601

DWARIKA PRASAD VIPRA COLLEGE

OLD HIGH COURT, BILASPUR(C.G)

NOTES 1 TO 15 ANNEXED TO AND FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2022 AND INCOME & EXPENDITURE ACCOUNTS, FOR THE YEAR ENDED ON THAT DATE.

NOTE-01

CAPITAL ACCOUNT

OTHER FACULTIES

S. No.	Particulars	ANNEXURE	Amount	
1	CAPITAL FUND ACCOUNT Add: Surplus Capital Fund	1	6,38,88,076 <u>1,26,81,009</u>	7,65,69,085
2	TRUST FUND ACCOUNT Add: Surplus Trust Fund	2	5,86,15,969 <u>2,32,18,633</u>	8,18,34,601
3	UNIVERSITY FUND ACCOUNT Add: Surplus University Fund	3	71,50,103 <u>2,38,196</u>	73,88,299
4	CAPITAL RESERVE			6,16,130
5	CAUTION MONEY Add: Caution Money Refund Cancelled		8,58,729 <u>500</u>	8,59,229
6	SUVEDHA SHULK	4		49,07,673
TOTAL				17,21,75,018

ARTS FACULTIES

S. No.	Particulars	ANNEXURE	Amount
1	CAPITAL FUND	1	43,65,894
2	TRUST FUND	2	2,99,65,683
3	UNIVERSITY FUND ACCOUNT	3	28,66,777
4	SUVEDHA SHULK	4	39,74,950
TOTAL			4,11,73,304

NOTE-02

GRANTS ACCOUNT

OTHER FACULTIES

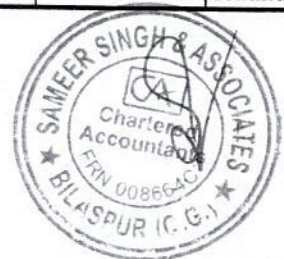
S. No.	Particulars	Opening Balance	Amount trf.		Closing Balance
			Rate	Debit	
1	AUDITORIUM (SECL)	2,02,002	10%	20,200	1,81,802
2	BOOKS & JOUR.(BACKWARD AREA PLAN)	28,511	15%	4,277	24,234
3	BOOKS/JOURNAL BACK AREA	9,843	15%	1,476	8,367
4	Books & Journals (IX)	36,453	15%	5,468	30,985
5	BOOKS & JOURNAL(SPECIAL GRANT)	19,687	15%	2,953	16,734
6	Books & Journals (UGC X PLAN)	26,210	15%	3,931	22,278
7	BOOKS & JOURNAL (XTH)	2,228	15%	334	1,894
8	BOOKS & JOURN.UGC XI Grant	11,805	15%	1,771	10,034
9	BUILDING CLASS ROOM UGC	76,251	10%	7,625	68,626
10	BUILDING (COMPUTER) GRANT	37,061	10%	3,706	33,355
11	BUILDING GRANT	31,838	10%	3,184	28,654
12	BUILDING GRANT IMPOV. FACILI.IN EXIS PREM 11TH PLAN	43,047	10%	4,305	38,742
13	BUILDING (IX PLAN)	62,369	10%	6,237	56,132
14	BUILDING (MICRO BIO) GRANT	46,510	10%	4,651	41,859
15	BUILDING (SAMITI)	2,95,051	10%	29,505	2,65,546
16	BUILDING UGC GENE. DEVELO.	2,15,233	10%	21,523	1,93,710
17	Building (Ugc X Plan)	18,013	10%	1,801	16,211
18	COACHSHIP GRANT B/F	162	15%	24	138
19	COMPUTER GRANT(MEMBER OF PAL.)	1	40%	0	0
20	COMPUTER GRANT-P.L.MOHLE	2	40%	1	1
21	COMPUTER GRANT-Sansad Nidhi	1	40%	0	0
22	COMPUTER (UGC X PLAN)	1	40%	0	0
23	EQUIP. GRANT BACKWARD AREA PLAN	37,997	15%	5,700	32,297
24	EQUIPMENT 12TH PLAN UGC	13,719	15%	2,058	11,661

Continued..


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DWARIKA PRASAD VIPRA COLLEGE

OLD HIGH COURT, BILASPUR(C.G)

NOTES 1 TO 15 ANNEXED TO AND FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2022 AND INCOME & EXPENDITURE ACCOUNTS, FOR THE YEAR ENDED ON THAT DATE.

S. No.	Particulars	Opening Balance	Amount trf.		Closing Balance	
			Rate	Debit		
25	EQUIPMENT FUND	1,195	15%	179	Continued..	
26	EQUIPMENT GRANT	1,303	15%	195		
27	EQUIPMENT GRANT BK WARD AREA	19,687	15%	2,953		
28	EQUIPMENT GRANT (SPECIALGRANT)	98,438	15%	14,766		
29	EQUIPMENTS (X)	4,455	15%	668		
30	EQUIPMENTS (XI TH PLAN)	2,213	15%	332		
31	EQUIPMENTS (X TH PLAN)	24,511	15%	3,677		
32	EQUIPMENT (XIPLAN)	10,277	15%	1,541		
33	IMPROVEMENT OF FACILITY XII TH PLAN UGC	11,957	10%	1,196		
34	IQAC UGC GRANT	56,704	15%	8,506		
35	LAB BUILDING,UGC IX	33,850	10%	3,385		
36	PLAY GROUND & ACCESSORIES B/F	3,552	10%	355		
37	REMEDIAL COURSE	9,317	15%	1,398		
38	SPECIAL GRANT FOR INHANMENT OF INIT CAP BUILDING GR	23,915	10%	2,391		
39	UGC BACKWARD AREA PLAN BUILDING	1,67,404	10%	16,740		
40	UGC NETWORK RES.CENTRE	247	40%	99		
41	UGC R.G.N.F.S.SC 11TH PLAN	1,92,347	15%	28,852		
42	VOCATIONAL GRANT (RECC.) B/F	11,006	15%	1,651		
43	WOMENS HOSTEL UGD	3,82,638	10%	38,264		
TOTAL		22,69,007		2,57,879		20,11,128

ARTS FACULTIES

S. No.	Particulars	Opening Balance	Debit	Credit	Closing Balance
1	BUILDING RENOVATION GRANT (RUSA)	30,00,000	30,00,000	-	-
2	EQUIPMENT GRANT (RUSA)	17,66,562	3,98,484	-	13,68,078
3	GRANT FROM UGC FOR NEW BUILDING	50,00,000	-	-	50,00,000
TOTAL		97,66,562	33,98,484	-	63,68,078

NOTE-03

LOAN (LIABILITIES)

OTHER FACULTIES

S. No.	Particulars	Opening Balance	Debit	Credit	Closing Balance
1	O.D. A/C NO. 1539209300000040	-	1,09,115	24,02,993	22,93,878
TOTAL		0	1,09,115	24,02,993	22,93,878

NOTE-04

CURRENT LIABILITIES & PROVISION

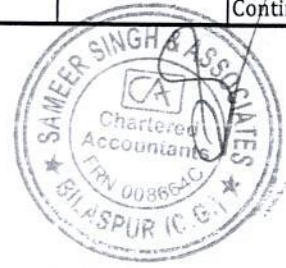
OTHER FACULTIES

S. No.	Particulars	Opening Balance	Debit	Credit	Closing Balance
OTHERS					
1	BUB EXAM.	8,36,214	21,78,134	30,21,415	16,79,495
2	COMPUTER RESEARCH PROJECT UGC		750		(750)
3	CPF RAIPUR	2,09,572			2,09,572
4	D.P.V. ART FACULTY LOAN	4,50,000	4,50,000		
5	EMPLOYESS BANK LOAN	(60,595)	7,65,009	7,65,009	(60,595)
6	E.P.F., RAIPUR	4,54,769	34,00,094	31,67,973	2,22,648
7	ESIC A/C	19,611	2,84,603	2,76,686	11,694
8	EXAM ADVANCE FROM GOVT/ OTHERS	1,69,741	5,74,511	7,96,640	3,91,870
9	FORWARDING FEES	5,20,516			5,20,516
10	G.I.S ACCOUNT	6,109			6,109
Continued..					

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NOTES 1 TO 15 ANNEXED TO AND FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2022
AND INCOME & EXPENDITURE ACCOUNTS, FOR THE YEAR ENDED ON THAT DATE.

S. No.	Particulars	Opening Balance	Debit	Credit	Closing Balance
					Continued..
11	G.I.S. NON GRANT.	58,212	1,06,485	65,205	16,932
12	G.R.F.GRANT (SEEMA MISHARA)	2,43,400			2,43,400
13	IMPREST A/C (ANJU SHUKLA)	-	11,57,000	12,70,000	1,13,000
14	RED CROSS A/C	83,078	1,64,004	2,67,614	1,86,688
15	SALARY WITHHELD-ARUN KASHYAP	(291)	-	-	(291)
16	SCHOLERSHIP DR. J.P. DUBEY		6,000	1,00,000	94,000
17	SCHOLERSHIP (DR. SMT. ANJU SHUKLA)		3,000	50,000	47,000
18	SCHOLERSHIP PT. SHYAMLAL CHATURVEDI		21,000	40,000	19,000
19	SECU.DEPOSIT (BUILDING)			8,500	8,500
20	SECURITY DEPOSITS			1,06,105	1,06,105
21	SECURITY DRPOSIT (ALOK SINGH THAKUR)	1,26,342		-	1,26,342
22	SURAKSHYA NIDHI (EMPLOYEE)	97,226			97,226
23	T.D.S.(INCOME TAX)	(772)	3,79,412	3,80,578	394
24	UGC MRP DR. N.N. PATEL	1,275			1,275
25	UGC.MRP RENU NAYAR	4,700			4,700
26	UGC MRP R.P. SINGH	(36,500)	-	-	(36,500)
27	WITHELD SALARY-ARUN SCHOLARSHIP A/C	(4,869)	-	-	(4,869)
1	SCHOLARSHIP- JANKIDEVI	38,092	3,000	-	35,092
2	SCHOLARSHIP OF DR. SURESH CHANDRA SHUKLA	25,000	-	-	25,000
3	SCHOLARSHIP OF LALITA DEVI	20,000	2,000	-	18,000
4	SCHOLARSHIP OF MERIT LIST	16,377	-	-	16,377
5	SCHOLARSHIP OF RAM SENEHI SHARMA		2,000	-	(2,000)
6	SCHOLARSHIP OF VIKLANG	2,680	-	-	2,680
7	SCHOLARSHIP O.P. DWIVEDI	21,000	2,000	-	19,000
8	SCHOLARSHIP OTHERS	29,725	-	-	29,725
9	Scholarsip Lt. Shri Ramshay Tamboli	16,000	1,000	-	15,000
TOTAL		33,46,611	95,00,002	1,03,15,725	41,62,334

ARTS FACULTIES


S. No.	Particulars	Opening Balance	Debit	Credit	Closing Balance
1	ADVANCE SALARY A/C	66,282	17,36,690	17,36,690	66,282
2	CPF EMP	43,48,973	-	14,46,187	57,95,160
3	CPF RAIPUR	-	12,54,187	13,69,068	1,14,881
4	INCOME TAX A/C	1,000	36,39,664	36,39,664	1,000
TOTAL		44,16,255	66,30,541	81,91,609	59,77,323

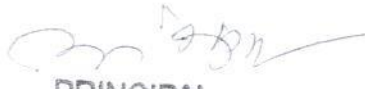
NOTE-06

INVESTMENTS

OTHER FACULTIES

S. No.	Particulars	Opening Balance	Closing Balance
1	FDR NO. 1539100001151 UBI	20,06,925	20,06,925
2	FDR NO. 1539100001687 PNB	52,612	54,702
3	FDR NO. 1539100013907 IN PNB	24,30,363	25,45,009
4	FDR NO. 1539100014137 IN PNB	23,29,871	23,29,871
5	FDR NO. 1539100014146 IN UBI	26,11,519	26,11,519
6	FDR NO. 1539100016153 IN UBI	39,124	41,038
7	FDR NO. 1539100017240 IN UBI	31,94,861	31,94,861
8	FDR NO. 1539100018975 /0102285	7,29,629	8,00,068
9	FDR NO. 1539100018984/0102286	14,59,259	15,30,894
10	FDR NO. 1539100020077/0102316 IN UBI	36,29,199	38,04,222
			Continued..


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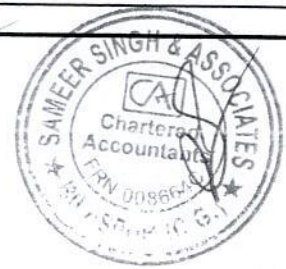
NOTES 1 TO 15 ANNEXED TO AND FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2022 AND INCOME & EXPENDITURE ACCOUNTS, FOR THE YEAR ENDED ON THAT DATE.

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S. No.	Particulars	Opening Balance	Closing Balance
			Continued..
11	FDR NO. 1539100023621 IN UBI	25,000	25,000
12	FDR NO. 1539100023940 IN UBI	20,00,000	20,15,978
13	FDR NO. 1539100023968 IN UBI	18,10,281	18,10,281
14	FDR NO. 1539100023995 IN UBI	15,00,000	15,00,000
15	FDR NO. 1539100024648	26,14,081	26,14,082
16	FDR NO. 1539100029342 IN UBI	25,24,893	26,48,623
17	FDR NO. 1539100029379 IN UBI	23,98,671	23,98,671
18	FDR NO. 1539100029388 IN UBI	22,72,424	23,67,776
19	FDR NO. 1539100029795 IN UBI	25,000	33,486
20	FDR NO. 1539100035635 UBI	26,51,605	26,51,605
21	FDR NO. 1539100041672 UBI	22,08,161	22,08,161
22	FDR NO. 1539100043069 IN UBI	25,89,585	26,65,615
23	FDR NO. 1539100043078 IN UBI	28,00,000	28,00,000
24	FDR NO. 1539100043087 IN UBI	26,51,960	27,38,149
25	FDR NO. 1539100043096 IN UBI	27,06,042	27,93,987
26	FDR NO. 1539100054205	16,000	16,000
27	FDR NO. 1539100056577	25,00,000	
28	FDR NO. 1539100056586	25,00,000	
29	FDR NO. 1539200R00000124	-	24,00,000
30	FDR NO. 153920DP00000192	-	20,000
31	FDR NO. 153920DP00000208	-	1,00,000
32	FDR NO. 153920DP00000280	-	50,000
33	FDR NO. 153920DP00000697	-	2,02,230
34	FDR NO. 153920OR00000016	25,00,000	
35	FDR NO. 153920PU00000098	22,00,000	22,86,932
36	FDR NO. 153920PU00000100	21,00,000	21,82,389
37	FDR NO. 153920PU00000119	20,00,000	20,89,500
38	FDR NO. 153920PU00000128	24,00,000	24,79,049
39	FDR NO. 153920PU00000137	23,00,000	23,87,568
40	FDR NO. 153920PU00000359	-	29,15,493
41	FDR NO. 153920PU00000368	-	27,17,385
42	FDR NO. 153920PU00000377	-	26,16,471
43	FDR NO. 153920PU00000386	-	28,15,419
44	FDR NO. 153920PU00000395	-	22,00,000
45	FDR NO. 3007906856 IN CBI	72,533	78,616
46	FDR NO. 3015615860 IN CBI	3,06,647	3,33,705
47	FDR NO. 3015615893 IN CBI	4,37,601	4,76,212
48	FDR NO. 3016439052 IN CBI	2,32,453	2,58,462
49	FDR NO. 3031742082	4,38,408	4,87,461
50	FDR NO. 3031742231 IN CBI	4,26,295	4,73,992
51	FDR NO. 3033468447 IN CBI	1,84,382	2,05,012
52	FDR NO. 3033468628 IN CBI	2,27,881	2,53,378
53	FDR NO. 3037272278 IN CBI	11,21,859	12,29,463
54	FDR NO. 3045745917 IN CBI	6,14,968	6,83,777
55	FDR NO. 3058966146 CBI	17,43,582	17,43,582
56	FDR NO. 3058966340 IN CBI	10,51,122	10,51,122
57	FDR NO. 3058966555 IN CBI	4,24,348	4,99,977
58	FDR NO. 3063730523 IN CBI	97,684	1,15,420
59	FDR NO. 37585562787 IN SBI	23,32,384	24,08,766
60	FDR NO. 38326717110 IN SBI	23,59,774	24,65,330
61	FDR NO. 423803030566670	2,38,363	2,80,285
62	FDR NO. 423803030676776	-	24,02,129
63	FDR NO. 423803230000600	20,73,291	20,91,384
64	FDR NO. 423803230000601	23,20,077	23,43,565
65	FDR NO. 423803230000602	21,86,474	22,70,889
66	FDR NO. 50018415573 IN ALLAHABAD	4,94,023	4,94,023
67	FDR NO. 50127312028/820134 IN ALL	9,98,476	10,56,267
TOTAL		8,81,59,691	10,13,71,777

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DWARIKA PRASAD VIPRA COLLEGE**OLD HIGH COURT, BILASPUR(C.G)**NOTES 1 TO 15 ANNEXED TO AND FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2022
AND INCOME & EXPENDITURE ACCOUNTS, FOR THE YEAR ENDED ON THAT DATE.**NOTE-06****INVESTMENTS****ART FACULTY**

S. No.	Particulars	Amount
1	FDR NO. 005800P000016137 IN PNB	28,48,812
TOTAL		28,48,812

NOTE-07**CURRENT ASSETS****OTHER FACULTY**

S. No.	Particulars	Opening Balance	Debit	Credit	Closing Balance
1	DEPOSIT				
-	BHARTI TELENET	2,160	-	-	2,160
	DEPOSIT A/C (B/FD)	6,217	-	-	6,217
	SECU. DEPOSIT (C.G. ELE. BOARD)	2,04,806	-	-	2,04,806
	SECURITY DEPOSITS MAKHAN LAL	1,21,000	-	-	1,21,000
2	ADVANCE FEES				
	ADVANCE FEE (COMMERCE)	11,80,518	3,81,810	15,62,328	-
	ADVANCE FEE (SBI 5904)	-	3,89,245	3,89,245	-
	ADVANCE FEE (SCIENCE)	24,34,456	29,90,448	54,24,904	-
	ADVANCE FEE ACCOUNT	-	4,67,491	1,14,629	3,52,862
3	REVENUE DEPOSIT-TREASURY	5,12,748	-	-	5,12,748
4	SURAKSHYA NIDHI BANK DEP.	17,362	-	-	17,362
TOTAL		44,79,267	42,28,994	74,91,106	12,17,155

ART FACULTY

S. No.	Particulars	Opening Balance	Debit	Credit	Closing Balance
1	SECURITY DEPOSIT (ALOK SINGH)	1,17,519	-	-	1,17,519
2	ADVANCE FEE	6,94,550	1,78,192	9,59,267	(86,525)
TOTAL		8,12,069	1,78,192	9,59,267	30,994

NOTE-08**TDS on FDR Interst Income**

S. No.	Particulars	Amount
1	TDS on FDR Interst 2019-20	2,78,655
	TDS on FDR Interst 2021-22	687
TOTAL		2,79,342

NOTE-09**CASH AND BANK BALANCES****OTHER FACULTY**

S. No.	Particulars	Opening Balance	Debit	Credit	Closing Balance
-	CASH	12,084	2,16,75,196	2,16,81,284	5,996
-	BANK ACCOUNT				
1	INDIAN BANK A/C NO. 20050475409	2,85,594	2,03,912	3,59,435	1,30,071
2	SBI 10826091021	20,09,891	62,99,126	64,18,310	18,90,707
3	SBI CURRENT A/C NO. 36730735904	6,65,369	-	3,243	6,62,126
4	UBI A/C NO. 423801010036743	1,01,719	87,01,387	82,89,917	5,13,188
5	UBI BANK A/C NO. 423801010036742	4,34,596	2,91,53,722	2,78,01,195	17,87,124
6	UNITED BANK CURRENT A/C NO. 1539050002554	55,559	6,56,79,808	5,58,18,517	99,16,850
7	UNITED BANK OF INDIA A/C NO. 1539010001182	70,12,261	2,01,35,820	1,92,30,394	79,17,686
TOTAL		1,05,77,072	15,18,48,971	13,96,02,295	2,28,23,748

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NOTE-09

CASH AND BANK BALANCES

ART FACULTY

S. No.	Particulars	Opening Balance	Debit	Credit	Closing Balance
	Cash	3,572			
	Bank Balance				8,056
2	CANARA BANK A/C 0191101020121	1,49,164	4,062	1,47,953	5,273
3	P.D. A/C	7,56,219	2,00,79,024	2,08,35,243	-
4	PNB A/C NO. 0058000100139054	40,098	1,321	-	41,419
5	UNION BANK A/C NO. 423802010058165	20,29,231	2,27,11,307	2,26,03,399	21,37,139
6	UNION BANK CUR. A/C NO. 423801010036638	82,837	1,88,39,048	1,46,45,029	42,76,856
TOTAL		30,61,121	6,84,20,170	6,50,12,548	64,68,743

NOTE-10

LOANS & ADVANCES

OTHER FACULTY


S. No.	Particulars	Opening Balance	Debit	Credit	Closing Balance
1	ABVV EXAM ADVANCE	3,55,415	-	-	3,55,415
2	ADVANCE SALARY (REGULAR STAFF)	8,35,282	30,85,566	37,82,566	1,38,282
3	ADVANCES (OTHERS)	4,51,723	41,26,090	30,64,398	15,13,415
4	ADVANCE TO ALOK SINGH, BSP	15,61,195	-	-	15,61,195
5	ADVANCE TO SMT. BAL KU. DEVI	1,65,434	-	-	1,65,434
6	ADV. TO CHITRAKAND NIDARVAR	-	1,00,000	-	1,00,000
7	ADV. TO DR. U.S. SHUKLA	50,000	-	-	50,000
8	ADV. TO. KU. SEEMA MISHARA UGC	2,19,000	-	-	2,19,000
9	ADV. TO RAJKUMAR VYAS (NAAC GURU)	-	4,49,000	-	4,49,000
10	ADV. TO R.K. ELECT, BSP	25,000	-	-	25,000
11	ADV. TO SHREE SUMUKH INFRA BUILD	-	15,00,000	16,00,000	(1,00,000)
12	ADV. TO SHRI SAI DEVA	-	1,50,000	-	1,50,000
13	ADV. TO SHRI SAI DEVI	-	1,00,000	-	1,00,000
14	ADV. TO VIKAS SINGH	-	2,38,000	1,38,000	1,00,000
15	D.P.V. E.ED. COLLEGE, BSP	4,90,351	-	-	4,90,351
16	E.P.F.RECOVERABLE 1987-3/2002	52,326	-	-	52,326
17	EXAM. ADV. TO SADHNA SOME	46,853	-	-	46,853
18	LAND ADV. TO BABI BALKUMARI DEVI	-	4,95,132	-	4,95,132
20	N.S.S.	1,59,984	1,87,476	76,000	2,71,460
21	SALARY ADV. TO NON-GRANT	1,87,394	-	-	1,87,394
22	SNATAK MAHAVI. SHIKSHAN SAMITI	3,82,000	-	-	3,82,000
23	U.S. & R.N. SHUKLA LOAN	1,07,715	-	-	1,07,715
TOTAL		50,89,673	1,04,31,264	86,60,964	68,59,973

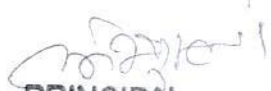
NOTE-10

LOANS & ADVANCES

ART FACULTY

S. No.	Particulars	Opening Balance	Debit	Credit	Closing Balance
1	ADVANCE TO PWD	80,00,000	-	30,00,000	50,00,000
2	BUB EXAM.	31,303	-	-	31,303
3	IQAC A/C UGC	41,225	1,095	-	42,320
4	LOAN (D.P.VIPRA)	4,50,000	-	4,50,000	-
TOTAL		85,22,528	1,095	34,50,000	50,73,623


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DWARIKA PRASAD VIPRA COLLEGE

OLD HIGH COURT, BILASPUR(C.G)

NOTES 1 TO 15 ANNEXED TO AND FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2022 AND INCOME & EXPENDITURE ACCOUNTS, FOR THE YEAR ENDED ON THAT DATE.

NOTE-11

GENERAL FUND ACCOUNT (dr.)

OTHER FACULTY

S. No.	Particulars		Amount
1	OPENING BALANCE	1,58,76,787	
	Less: Profit of the year	28,20,882	
TOTAL			1,30,55,905
			1,30,55,905

ART FACULTY

S. No.	Particulars		Amount
1	Opening Balance as on 01-04-2020		1,95,59,295
	Add: Deficit during the Year		1,13,86,500
TOTAL			3,09,45,795

NOTE-12

GRANT STAFF SALARY

ART FACULTY

S. No.	Particulars		Amount
1	Salary Paid during the Year	2,08,81,103	
	Less: Salary Grant Received during the Year	(2,00,79,024)	
TOTAL			8,02,079
			8,02,079

NOTE-13

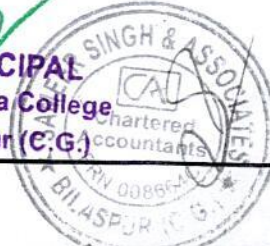
ADMINISTRATIVE EXPENSE

OTHER FACULTY

S. No.	Particulars		Amount
1	ADVERTISEMENT EXPS.		60,397
2	AUDIT & CERTIFI.FEES		80,000
3	BANK COMMISSION		43,431
4	CHEMICAL PURCHASES		2,45,123
5	COMPUTER REPAIRS & STATIONERY ETC. EXPS.		2,08,372
6	COVID-19 EXPS.		8,39,675
7	ELECTRICAL BILLS EXPS.		8,13,080
8	EXAM. EXPS.		2,27,956
9	FUNCTION & CELEBRATION		1,35,923
10	GREENERY EXPS.		2,05,479
11	INSPECTION FEES EXPS.		6,567
12	INTEREST TO BANK		2,725
13	INTERNET BILL EXPS.		52,834
14	INTERNET EXPS. A/C		1,94,082
15	LEGAL & PROFESSIONAL CH.		18,46,000
16	LOCAL CONVEYANCE		32,408
17	MEETING EXPS.		1,10,934
18	MISC. EXPENSES		1,07,121
19	MUNICIPAL TAX		3,42,539
20	NAAC EXPS.		4,76,699
21	NAAC A/C		4,600
22	NEWS PAPER & PERIODICALS		11,180
23	NISHUKLA SHAKSHA A/C		2,47,074
24	NISHULKA SHIKSHA (COVID-19)		10,800
25	OFFICE EXPS.		1,31,311
26	OTHER EXPS.		1,56,992
27	OTHERS (TRUST FUND)		22,078
28	PARISAD EXPS.		4,290
29	PHOTOCOPY & TYPING CHARGES		30,984
30	POSTAGE AND TELEGRAM		11,599
31	PRINTING CHARGES		5,60,184
32	REPAIRS (ELECTRICITY)		3,79,720
33	REPAIRS (FURNITURE)		2,76,104
34	REPAIRS & MAINT. (BUILDING)		32,25,615
35	REPAIRS & MAINT. (OTHERS)		2,78,195


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


 SINGH & ASSOCIATES
 Chartered Accountants
 BILASPUR (C.G.)

Continued..

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DWARIKA PRASAD VIPRA COLLEGE

OLD HIGH COURT, BILASPUR(C.G)

NOTES 1 TO 15 ANNEXED TO AND FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2022
AND INCOME & EXPENDITURE ACCOUNTS, FOR THE YEAR ENDED ON THAT DATE.

S. No.	Particulars	Amount
		Continued..
36	SECURITY GUARD EXPS.	64,732
37	SEMINAR EXPS.	2,24,601
38	SPORTS EXPS.	27,430
39	STATIONERY EXPS.	2,32,555
40	STUDENT UNION (TRUST)	12,48,754
41	TELEPHONE EXPENSES	16,101
42	TRAVELLING EXPENSES	1,58,073
43	TUITION FEE 50%	87,375
44	SALARY TO REGULAR STAFF (N/G)	1,17,83,243
TOTAL		2,52,24,934

ART FACULTY


S. No.	Particulars	Amount
1	AUDIT FEE & CERTIFICATION FEE	23,600
2	BANK CHARGES	11,374
3	FUNCTION & CELEBRATION EXPS.	550
4	GARDEN EXPS.	2,565
5	INTREST TO RUSA A/C	1,47,887
6	LOCAL CONVEYANCE EXPS.	560
7	MEETING EXPS.	990
8	MISC. EXPS	4,056
9	OFFICE EXPS.	2,432
10	POSTAGE & TELEGRAM EXPS.	760
11	REPAIRS & MAINT.(BUILDING)	5,260
12	REPAIRS & MAINT. EXPS(ELECTRICAL)	40
13	REPAIRS & MAINT. (FURNITURE)	2,380
14	REPAIRS & MAINT. (OTHERS)	930
15	SEMINER EXPS.	160
16	STATIONERY EXPS.	2,330
17	TRAVELLING EXPS.	3,226
TOTAL		2,09,100


**NOTE-14
DEPRECIATION
OTHER FACULTY**

S. No.	Particulars	NOTE	Amount
1	DEPRECIATION	4	32,64,601
2	Less: Grant tranfered during the Year	2	(2,57,879)
TOTAL			30,06,722

ARTS FACULTY

S. No.	Particulars	NOTE	Amount
1	DEPRECIATION	4	4,15,425
2	Less: Grant tranfered during the Year	2	(3,98,484)
TOTAL			16,941


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DWARIKA PRASAD VIPRA COLLEGE

OLD HIGH COURT, BILASPUR(C.G)

NOTES 1 TO 15 ANNEXED TO AND FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2022
AND INCOME & EXPENDITURE ACCOUNTS, FOR THE YEAR ENDED ON THAT DATE.

NOTE-15


INCOME FROM REVENUE FEES


OTHER FACULTY

S. No.	Particulars	Amount
1	ADMISSION FEES	4,13,100
2	ADMISSION FORM	13,59,000
3	ENVOIRMENT FEES	10,553
4	OTHER FEES	3,19,528
5	T.C.FEES & OTHERS FEES	5,70,673
6	TUTION FEES	2,97,29,593
TOTAL		3,24,02,447

ART FACULTY

S. No.	Particulars	Amount
1	ADMISSION FEE	1,61,800
2	ADMISSION FORM	1,000
3	ENVOIRMENT FEES	8,570
4	OTHER FEES.	43,785
5	PRACITAL FEES	4,03,600
6	RED CROSS	22,326
7	TUTION FEES	13,18,284
TOTAL		19,59,365


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S.No.	PARTICULARS	OPENING BALANCE	ADDITION		CLOSING BALANCE (BEFORE DEP)	RATE	DEPRECIATION	CLOSING BALANCE
			Before 180 days	After 180 days				
	BASIC GRANT FROM U.G.C.							
1	BOOKS & GENERAL BASIC GR. B/F	88	-	-	88	15%	13	75
2	EQUIPMENT BASIC GRANT B/F	226	-	-	226	15%	34	192
	COACHSHIP GRANT A/C							
3	BADMINTON COURT COACHSHIP B/FD	4,127	-	-	4,127	10%	413	3,715
4	BASKET BALL GROUND B/FD	3,992	-	-	3,992	10%	399	3,592
5	BOOKS & JOURNAL (COACHSHIP)	102	-	-	102	15%	15	87
6	HAND BALL GROUND COACHSHIP B/F	686	-	-	686	15%	103	583
7	V.C.R. (COACHSHIP)	144	-	-	144	10%	14	130
8	VOLLE BALL GROUND COACHSHIP	2,935	-	-	2,935	10%	293	2,641
	DEVELOPMENT GRANT FROM U.G.C.							
9	AIR CONDITIONER DEV.GRANT B/F	110	-	-	110	15%	16	93
10	BOOKS & JOURNAL DEV.GRANT B/F	179	-	-	179	15%	27	152
11	EQUIPMENT (DEV.GRANT B/FD)	1,305	-	-	1,305	15%	196	1,109
	REMEDIAL COURSE ASSETS							
12	COMPUTER EQUIPMENTS	3	-	-	3	40%	1	2
13	FURNITURE A/C (REMEDIAL COURE)	1,055	-	-	1,055	10%	105	949
14	LIBRARY BOOKS(REMEDIAL COURSE)	2,446	-	-	2,446	15%	367	2,079
15	PHOTOPHONE A/C (Remedial Cour)	105	-	-	105	15%	16	90
	UGC NON RECURRING GRANT							
16	ALMIRAH (UGC NON REC B/F)	357	-	-	357	10%	36	322
17	BOOKS AND JOURNAL	23,707	-	-	23,707	15%	3,556	20,151
18	BOOKS & JOURNALS (UGC GRANT)	12,546	-	-	12,546	15%	1,882	10,664
19	BUILDING (UGC NON REC.G.B/F)	80,413	-	-	80,413	10%	8,041	72,372
20	COMPUTER (UGC, NON.RECURRING)	1	-	-	1	40%	0	0
21	EQUIPMENTS A/C	19,20,553	-	-	19,20,553	15%	2,88,083	16,32,470
22	LAB BUILDING EXTE OF LAB	1,12,611	-	-	1,12,611	10%	11,261	1,01,350
23	LIBRARY BOOK	46,579	-	-	46,579	15%	6,987	39,592
24	SPORTS (UGC NON REC. B/FD)	1,649	-	-	1,649	15%	247	1,402
	OTHER ASSETS							
25	A.C. (COMPUTER ROOM)	2,45,647	-	-	2,45,647	15%	36,847	2,08,800
26	AIR CONDITIONER CAP. FUND	48,270	-	-	48,270	15%	7,240	41,029
27	ALMIRAH B/F CAP,FUND	71,096	-	-	71,096	10%	7,110	63,986
28	AQUA FRESH (WATER FILTAR)	7,914	-	-	7,914	15%	1,187	6,726
29	AUDITORIUM A/C	6,94,021	-	-	6,94,021	10%	69,402	6,24,619
30	BIO METRICS A/C	5,652	-	-	5,652	10%	565	5,087
31	BOOKS & JOURNAL (11TH PLAN)	8,207	-	-	8,207	15%	1,231	6,976
32	BOOKS & JOURNALS 12TH PLAN	1,02,881	-	-	1,02,881	15%	15,432	87,449
33	BOOKS & JOURNALS (UGC NON GRANT)	28,614	-	-	28,614	15%	4,292	24,322
34	BOOKS JOURNALS XI TH PLAN	21,602	-	-	21,602	15%	3,240	18,362
35	BOOKS (REMEDIA)UGC XI	13,251	-	-	13,251	15%	1,988	11,263
36	BOREWELLS A/C	98,132	-	-	98,132	10%	9,813	88,318
37	BOUNDRY WALL A/C	3,34,550	-	-	3,34,550	10%	33,455	3,01,095
38	BUILDING A/C	43,93,562	-	28,44,875 I	72,38,437	10%	5,81,600	66,56,837
39	BUILDING A/C (WATCH/CANTEEN)	18,870	-	-	18,870	10%	1,887	16,983
40	BUILDING CLASSROOM GRANT	1,25,355	-	-	1,25,355	10%	12,535	1,12,819
41	BUILDING (MICRO BIO.)	77,194	-	-	77,194	10%	7,719	69,475
42	Building Principal Office	3,01,422	-	-	3,01,422	10%	30,142	2,71,280
43	BUILDING UGC 11TH PLAN	5,08,048	-	-	5,08,048	10%	50,805	4,57,243
44	BUILDING UGC XI TH PLAN	9,471	-	-	9,471	10%	947	8,524
45	CAMERA A/C	33,480	-	-	33,480	15%	5,022	28,458
46	CAR GARAGE	4,235	-	-	4,235	10%	423	3,811
47	C.C.T.V. CAMARA	1,98,446	-	30,375 I	2,28,821	15%	32,045	1,96,776
48	CEILING FAN	22,061	-	-	22,061	10%	2,206	19,855
49	CHEMISTRY LAB BUILDING	8,02,887	-	-	8,02,887	10%	80,289	7,22,599
50	COLLEGE GATE	48,180	-	-	48,180	10%	4,818	43,362
51	COLLEGE GROUNT	12,821	-	-	12,821	10%	1,282	11,538
52	COMPUTER	4,23,794	-	44,800 I	4,68,594	40%	1,78,478	2,90,117
53	COMPUTER A/C (REMEDIAL)	1	-	-	1	40%	0	1
54	COMPUTER EQUIPMENT	6,176	-	-	6,176	40%	2,470	3,705
55	COMPUTER LAB	73,833	-	-	73,833	10%	7,383	66,450
56	Computer (M.P.)	3	-	-	3	40%	1	2
57	COMPUTER PRINTER A/C	14,220	-	19,500 I	33,720	40%	9,588	24,132
58	COMPUTER ROOM	1,915	-	-	1,915	10%	192	1,724
59	COMPUTER ROOM (OFFICE)	1,910	-	-	1,910	10%	191	1,719
60	COOLER	69,059	6,050 I	-	75,109	15%	11,266	63,843

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BILASPUR (C.G.)



S.No.	PARTICULARS	OPENING BALANCE	ADDITION		CLOSING BALANCE (BEFORE DEP)	RATE	DEPRECIATION	CLOSING BALANCE
			Before 180 days	After 180 days				
61	CORD LESS PHONE	334	-	-	334	15%	50	284
62	CYCLE A/C	1,745	-	-	1,745	10%	175	1,571
63	Digital CAMERA A/C	1,409	-	-	1,409	15%	211	1,198
64	DIGITAL PODIUM & PROJECTOR	1,46,668	-	-	1,46,668	15%	22,000	1,24,668
65	ELECTRICAL INSTALATION	7,09,556	13,580	78,619	8,01,755	10%	76,245	7,25,510
66	ELECT. TRANSFORMAR	1,16,694	-	-	1,16,694	15%	17,504	99,190
67	E. LIBRARY	1,31,913	-	-	1,31,913	15%	19,787	1,12,126
68	EQUIPMENTS	-	1,45,376	-	1,45,376	15%	21,806	1,23,570
69	EQUIPMENTS 10TH PLAN	24,755	-	-	24,755	15%	3,713	21,041
70	EQUIPMENTS 11TH PLAN	96,037	-	-	96,037	15%	14,406	81,632
71	EQUIPMENTS (BACKWARD)	38,357	-	-	38,357	15%	5,754	32,604
72	EQUIPMENT SMART CLASS ROOM	4,02,764	-	-	4,02,764	15%	60,415	3,42,349
73	EQUIPMENTS Ugc 11th Plan	81,001	-	-	81,001	15%	12,150	68,851
74	EQUIPMENT (UGC 12 TH PLAN)	41,239	-	-	41,239	15%	6,186	35,054
75	EQUIPMENT UGC XITH PALN	64,540	-	-	64,540	15%	9,681	54,859
76	FIRE EXTINGUSHER A/C	176	-	-	176	15%	26	150
77	FURNITURE & FIXTURE	8,83,717	-	14,76,230	23,59,947	10%	1,62,183	21,97,764
78	GAMES & SPORT MATERIAL	1,77,344	-	-	1,77,344	15%	26,602	1,50,742
79	GEOG. LABORATORY	16,550	-	-	16,550	10%	1,655	14,895
80	GIRLS TOILET	2,12,917	-	-	2,12,917	10%	21,292	1,91,625
81	Hp Deskjet Printer	226	-	-	226	40%	90	136
82	ICT EQUIPMENT A/C	-	-	3,51,570	3,51,570	15%	26,368	3,25,203
83	IMPROVEMENT OF FACILITY 12TH PLAN	13,064	-	-	13,064	10%	1,306	11,758
84	INTER NET A/C	29,013	-	18,032	47,045	15%	5,704	41,341
85	JAMMER A/C	7,862	-	-	7,862	15%	1,179	6,682
86	LAB BUILDING (UGC IX PLAN)	1,08,803	-	-	1,08,803	10%	10,880	97,923
87	LAND(1)	11,25,172	-	-	11,25,172	0%	-	11,25,172
88	LAND(2)	22,07,996	-	-	22,07,996	0%	-	22,07,996
89	LAND(3)	91,908	-	-	91,908	0%	-	91,908
90	LAND(4)	4,85,744	-	-	4,85,744	0%	-	4,85,744
91	LAND 5 AT SENDARY	15,41,832	-	-	15,41,832	0%	-	15,41,832
92	LAND 6	43,39,988	-	-	43,39,988	0%	-	43,39,988
93	LCD PROJECTOR	4,18,765	-	-	4,18,765	15%	62,815	3,55,950
94	LCD PROJECTOR (REMEDIAL)	9,501	-	-	9,501	15%	1,425	8,076
95	LED TV	29,678	-	-	29,678	15%	4,452	25,226
96	LIBRARY BOOKS	12,57,336	3,31,325	10,72,891	23,61,270	15%	3,18,766	20,42,504
97	LIBRARY SOFTWARE A/C	63,511	-	-	63,511	15%	9,527	53,984
98	LOOSE NOTE COUNTING M/C	1,588	-	-	1,588	15%	238	1,350
99	MOBILE PHONE	35,187	15,703	-	50,890	15%	7,633	43,256
100	NEW BUILDING CONSTRUCTION(COM)	1,23,639	-	-	1,23,639	10%	12,364	1,11,275
101	NOTE DIFEATING MACHINE	303	-	9,500	9,803	15%	758	9,045
102	OFFICE CHAIR B/FD	7,06,379	-	-	7,06,379	10%	70,638	6,35,741
103	OFFICE EQUIPMENT A/C	-	-	14,580	14,580	10%	729	13,851
104	PHOTO COPY (REMEDIAL)	8,860	-	-	8,860	15%	1,329	7,531
105	PROJECTOR A/C	-	-	43,800	43,800	15%	3,285	40,515
106	RAIN WATER HARVESTING	54,016	-	-	54,016	15%	8,102	45,913
107	RED CROSS ROOM	25,311	-	-	25,311	10%	2,531	22,780
108	ROAD A/C	25,574	-	-	25,574	10%	2,557	23,017
109	SANITARY NAPKIN A/C	12,903	-	-	12,903	10%	1,290	11,613
110	SAWING MACHINE A/C	-	8,500	-	8,500	10%	850	7,650
111	SCIENCE EQUIPMENT	2,10,279	-	-	2,10,279	15%	31,542	1,78,737
112	SMART CLASS ROOM A/C	-	-	5,58,970	5,58,970	15%	41,923	5,17,047
113	Solar Light	-	-	1,05,840	1,05,840	15%	7,938	97,902
114	SOLAR POWER PLANT	10,46,829	-	-	10,46,829	15%	1,57,024	8,89,805
115	SOUND BOX & MIC	46,612	-	-	46,612	15%	6,992	39,620
116	SPORT MATERIAL A/C	23,78,684	-	2,96,000	26,74,684	15%	3,79,003	22,95,682
117	TALLY SOFTWARE A/C	-	21,830	-	21,830	15%	3,275	18,556
118	TAPNUL A/C	34,478	-	-	34,478	15%	5,172	29,306
119	T.V.-Videocon	584	-	-	584	15%	88	496
120	TYPEWRITER	171	-	-	171	15%	26	145
121	Vikas Nidhi (Assets)	12,569	-	-	12,569	15%	1,885	10,684
122	WATER COOLER	24,921	-	1,15,299	1,08,021	15%	12,386	95,635
123	WATER PIPE FITTINGS	4,842	-	-	4,842	15%	726	4,115
124	WI-FI A/C	-	-	2,97,694	2,97,694	15%	22,327	2,75,367
125	WOMANS HOSTEL	2,15,103	-	-	2,15,103	10%	21,510	1,93,592
126	XEROX MACHINE	6,181	-	-	6,181	15%	927	5,254
Grand Total		3,08,95,818	5,42,364	73,78,575	3,84,84,277		32,64,601	3,52,19,675

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NOTE-05
ART FACULTIES

S.No.	PARTICULARS	OPENING BALANCE	ADDITION		CLOSING BALANCE (BEFORE DEP)	RATE	DEPRECIATION	CLOSING BALANCE
			Before 180 days	After 180 days				
	ASSETS (RUSA A/C)							
1	CANON PHOTOCOPY (RUSA)	1,53,411	-	-	1,53,411	15%	23,012	1,30,400
2	COMPUTER A/C (RUSA)	5,34,000	-	-	5,34,000	40%	2,13,600	3,20,400
3	EQUIPMENT (RUSA)	10,79,151	-	-	10,79,151	15%	1,61,873	9,17,279
	OTHER ASSESTS							
4	FURNITURE & FIXTURE A/C	4,710	-	-	4,710	10%	471	4,239
5	LIBRARY BOOKS A/C	1,09,798	-	-	1,09,798	15%	16,470	93,328
	Grand Total	18,81,070	-	-	18,81,070		4,15,425.03	14,65,645.07


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ANERURE- 1

CAPITAL FUND ACCOUNT

OTHER FACULTIES

S. No.	Particulars	Amount
	Opening Balance as on 01-04-2021	71,98,062
	CAPITAL FUND received during the year	40,49,369
	PRACTICAL FEES received during the year	17,50,510
	Less: FUND expended during the year	-3,16,932
	Total Capital Fund Receipts	1,26,81,009
TOTAL		1,26,81,009

ARTS FACULTIES

S. No.	Particulars	Amount
	Opening Balance as on 01-04-2021	33,31,178
	Capital Fund Fee received	10,34,716
TOTAL		43,65,894

ANERURE- 2

TRUST FUND ACCOUNT

OTHER FACULTIES

S. No.	Particulars	Amount
	Opening Balance as on 01-04-2021	85,22,662
	TRUST FUND received during the year	1,46,95,971
	Less: Remitted	0
	Total Trust Fund Receipts	2,32,18,633
TOTAL		2,32,18,633

ARTS FACULTIES

S. No.	Particulars	Amount
	Opening Balance as on 01-04-2021	2,01,68,210
	Trust Fund Fee received	97,97,473
TOTAL		2,99,65,683

ANERURE- 3

UNIVERSITY FUND ACCOUNT

OTHER FACULTIES

S. No.	Particulars	Amount
	Opening Balance as on 01-04-2021	2,17,040
	University FUND received during the year	3,36,200
	Less: FUND expended during the year	-3,15,044
TOTAL		2,38,196

ARTS FACULTIES

S. No.	Particulars	Amount
	Opening Balance as on 01-04-2021	28,60,053
	University Fund Fee received	1,33,578
	Less: University Fund Fee expended	-1,26,854
TOTAL		28,66,777

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ANNEXURE-04
SUVEDHA SHULK
OTHER FACULTIES

S. No.	Particulars	Amount
	Opening Balance as on 01-04-2021	27,30,895
	Suvedha Shulk Fee received	21,82,808
	Less: Money Refunded	-6,030
TOTAL		49,07,673

ARTS FACULTIES

S. No.	Particulars	Amount
	Opening Balance as on 01-04-2021	11,72,600
	Suvedha Shulk Fee received	28,02,350
TOTAL		39,74,950

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NOTE-16

F.Y. 2021-22

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. 2,00,79,024 towards Maintenance Grant
Reconciliation of Maintenance Grant (Public Deposit Account) received under ARTS FACULTIES BOOKS is given below:

Opening Balance	7,56,219
Amount transferred to College's bank A/c in 20-21	35,865
Grant Aid Received during the year	2,00,79,024
Total Grant	2,08,71,108
Total Salary due during the year	2,08,71,108
Less: March 2021 salary paid during 2021-22	15,94,977
Add: March 2022 salary paid during 2022-23	16,04,972
Salary Paid during the year	2,08,81,103
Balance	0

2. Capital Grant of Rs 30,00,000 received in last Year for repair & maintenance building, utilized in Current year.


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DWARIKA PRASAD VIPRA COLLEGE

OLD HIGH COURT, BILASPUR(C.G)


24.

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. 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 3,52,862 Dr. in Advance fee ledger (NON-GRANT) is received in bank A/c during the year.
 - (ii) Rs86,525 Cr. in Advance fee ledger (GRANT) is received in bank A/c during the year.
6. While preparing annual financial statement, Capital approach has been followed to represent the receipt of government grant and utilization thereof.
The relevant assets and expenditure have been reduced to the extent of earmarked grant fund received by the institution and the same is indicated in the presentation of grant related to specific fixed asset or related to revenue as per the option provided in the Accounting Standard 12, - Accounting for Government Grant issued by ICAI.

The accompanying Note 1 to 16 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)

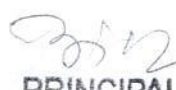

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(CHAIRMAN)

(SECRETARY)

PLACE: BILASPUR (C.G.)

DATE: 28-12-2022


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CA SAMEER KUMAR SINGH
PARTNER
Membership No.: 077928