

**FORM NO. 10B**

[See rule 17B]

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

We have examined the balance sheet of **DIGVIJAY NATH DEGREE COLLEGE** [name of the trust or institution] PAN **AACAD6023D** as at **31/03/2021** and the Profit and loss account for the year ended on that date which are in agreement with the books of account maintained by the said Trust or institution. We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of the audit. In our opinion, proper books of account have been kept by the head office and the branches of the above named institution visited by us so far as appears from our examination of the books, and proper Returns adequate for the purposes of audit have been received from branches not visited by us, subject to the comments given below:

In our opinion and to the best of our information, and according to information given to us, the said accounts give a true and fair view-

- (i) in the case of the balance sheet, of the state of affairs of the above named institution as at **31/03/2021**
- (ii) the case of the profit and loss account, of the profit or loss of its accounting year ending on **31/03/2021**

The prescribed particulars are annexed hereto.



**MURLI DHAR VAISH**  
(PARTNER)

M. No. : 011041

FRN : 0000264C

SHAHI BUILDING, CINEMA ROAD, GOLGHAR,  
GORAKHPUR-273001 UTTAR PRADESH

Date : 15/01/2022

Place : GORAKHPUR

**ANNEXURE**  
**STATEMENT OF PARTICULARS**  
**I. APPLICATION OF INCOME FOR CHARITABLE OR RELIGIOUS PURPOSES**

1.	Amount of income of the previous year applied to charitable or religious purposes in India during that year	37304453
2.	Whether the <b>institution</b> has exercised the option under clause (2) of the Explanation to section 11(1)? If so, the details of the amount of income deemed to have been applied to charitable or religious purposes in India during the previous year	No
3.	Amount of income <b>Accumulated or set apart</b> for application to charitable or religious purposes, to the extent it does not exceed 15 per cent of the income derived from property held under trust <b>wholly</b> for such purposes.	5063511
4.	Amount of income eligible for exemption under section 11(1)(c) (Give details)	No
	<i>Details</i>	<i>Amount</i>
5.	Amount of income, in addition to the amount referred to in item 3 above, accumulated or set apart for specified purposes under section 11(2)	0
6.	Whether the amount of income mentioned in item 5 above has been invested or deposited in the manner laid down in section 11(2)(b) ? If so, the details thereof	No
7.	Whether any part of the income in respect of which an option was exercised under clause (2) of the Explanation to section 11(1) in any earlier year is deemed to be income of the previous year under section 11(1B) ? If so, the details thereof	No
8.	Whether, during the previous year, any part of income accumulated or set apart for specified purposes under section 11(2) in any earlier year-	
	(a) has been applied for purposes other than charitable or religious purposes or has ceased to be accumulated or set apart for application thereto, or	No
	(b) has ceased to remain invested in any security referred to in section 11(2)(b)(i) or deposited in any account referred to in section 11(2)(b)(ii) or section 11(2)(b)(iii), or	No
	(c) has not been utilised for purposes for which it was accumulated or set apart during the period for which it was to be accumulated or set apart, or in the year immediately following the expiry thereof? If so, the details thereof	No





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

1.	Whether any part of the income or property of the <b>institution</b> was lent, or continues to be lent, in the previous year to any person referred to in section 13(3) (hereinafter referred to in this Annexure as such person)? If so, give details of the amount, rate of interest charged and the nature of security, if any			No
	<i>Details</i>	<i>Amount</i>	<i>Rate of Interest Charged</i>	<i>Nature of Security, if any</i>
2.	Whether any land, building or other property of the <b>institution</b> was made, or continued to be made, available for the use of any such person during the previous year? If so, give details of the property and the amount of rent or compensation charged, if any			No
	<i>Details of Property</i>			<i>Amount of rent or compensation charged</i>
3.	Whether any payment was made to any such person during the previous year by way of salary, allowance or otherwise? If so, give details			No
	<i>Details</i>			<i>Amount</i>
4.	Whether the services of the <b>institution</b> were made available to any such person during the previous year? If so, give details thereof together with remuneration or compensation received, if any			No
	<i>Details</i>			<i>Amount of Remuneration/ Compensation</i>
5.	Whether any share, security or other property was purchased by or on behalf of the <b>institution</b> during the previous year from any such person? If so, give details thereof together with the consideration paid			No
	<i>Details</i>			<i>Amount of Consideration Paid</i>
6.	Whether any share, security or other property was sold by or on behalf of the <b>institution</b> during the previous year to any such person? If so, give details thereof together with the consideration received			No
	<i>Details</i>			<i>Amount of Consideration Received</i>
7.	Whether any income or property of the <b>institution</b> was diverted during the previous year in favour of any such person? If so, give details thereof together with the amount of income or value of property so diverted			No
	<i>Details</i>			<i>Income or value of property diverted</i>
8.	Whether the income or property of the <b>institution</b> was used or applied during the previous year for the benefit of any such person in any other manner? If so, give details			No
	<i>Details</i>			<i>Amount</i>



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

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

for M VAISH AND CO.  
Chartered Accountants



MURLI DHAR VAISH  
(PARTNER)

M. No. : 011041

FRN : 0000264C

SHAHI BUILDING, CINEMA ROAD, GOLGHAR,  
GORAKHPUR-273001 UTTAR PRADESH

Date : 15/01/2022  
Place : GORAKHPUR

**M.VAISH & CO**  
**CHARTERED ACCOUNTANTS**



SHAHI BUILDING, CINEMA ROAD  
GORAKHPUR - PIN 273001  
PHONE -(0551) 2335027, 2256879  
MOBILE NO :- 9450810405  
E-mail : camvaish@gmail.com

DIGVIJAINATH P.G.COLLEGE  
CIVIL LINES, GORAKHPUR

**BALANCE SHEET FOR THE YEAR ENDED ON 31.03.2021**

LIABILITIES	AMOUNT	AMOUNT	ASSETS	AMOUNT	AMOUNT
<b>CAPITAL ACCOUNT</b>			<b>FIXED ASSETS</b>		
BALANCE AS PER LAST YEAR	32,195,273.85		<b>INVESTMENTS</b>	2,668,868.00	14,066,339.70
ADD: EXCESS OF INCOME OVER EXPENDITURE	7,543,907.71	39,739,181.56	F.D.R.	97,212.00	2,766,080.00
			ACCRUED INTEREST		
			<b>CURRENT ASSETS:</b>		
			<b>CASH &amp; BANK BALANCE</b>		
			CASH IN HAND		
			BANK BALANCE	22,699,890.26	22,699,890.26
			<b>LOANS &amp; ADVANCES</b>		
			EMPLOYEE EPF PAYMENT AS LOAN		1,72,830.72
			T.D.S. ACCOUNT		34,040.88
<b>TOTAL</b>		<b>39,739,181.56</b>	<b>TOTAL</b>		<b>39,739,181.56</b>

AUDITOR'S REPORT:- " AS PER OUR SEPARATE REPORT FO EVEN DATE. "

PLACE : GORAKHPUR  
DATE :

15 FEB 2022

FOR: M. VAISH & CO.  
CHARTERED ACCOUNTANTS







**DIGVIJAYNATH P.G. COLLEGE**  
**CIVIL LINES , GORAKHPUR**

**INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON 31.03.2021**

EXPENDITURE	AMOUNT	INCOME	AMOUNT
TO ANNUAL FUNCTION & CELEBRATION EXP.	206,969.00	BY ADMISSION FEES HOSTEL	1,033,000.00
TO AMC CHARGE ( SOFTWARE )	15,000.00	BY AGRIM BHOJAN	206,400.00
TO AUDIT FEES	7,670.00	BY BANK INTREST	694,748.20
TO BANK CHARGES	730,774.25	BY B.A.I	7,680.00
TO BCA LAB WAGES EXP.	68,650.00	BY BCA I	95,000.00
TO DIESEL FOR GENERATOR	20,000.00	BY B.ED I	275,000.00
TO EXAMINATION EXPENSES	7,196,609.00	BY B.SC I	26,040.00
TO DECORATION EXP.	179,629.00	BY NSS	74,000.00
TO MISCELLANEOUS EXPENSES	429,324.00	BY M.SC CHEMISTRY I	55,000.00
TO NAAC FEES	457,483.60	BY BHAWAN KIRAYA	3,500.00
TO NAAC EXP	264,453.00	BY EXTERNAL EXAM	9,940.00
TO DDU REGISTRATION EXP.	17,600.00	BY GENERAL FUND A/C DDU	55,382.00
TO LAB EXPENSES	130,187.00	BY PHD FEE	75,873.00
TO DIESEL EXPENSES	15,800.00	BY HOSTEL FORM FEES	8,600.00
TO CAUTION MONEY EXP.	138,055.00	BY HINDI SANSTHAN UP	1,211,810.10
TO ELECTRICITY EXPENSES	491,299.00	BY NPCI	6,740.00
TO NCC EXPENSES	16,370.00	BY OFFLINE SALE OF FORM S.F.	46,900.00
TO INTERNET BILL EXPENSES	85,918.00	BY SEMINAR	5,900.00
TO LECTURE EXP.	55,071.00	BY REGISTRATION FEE	146,900.00
TO LEGAL EXP.	5,113.00	BY REGISTRATION FORM S.F.	741,951.00
TO NEWS PAPER EXP.	7,979.00	BY REGISTRATION FORM AIDED	956,902.00
TO HOSTEL EXP.	76,829.00	BY RENT BY BANK	151,200.00
TO LIBRARY EXP.	1,944.00	BY ADMISSION FEE AIDED COURSES	9,598,562.26
TO CLEANING EXP.	24,740.00	BY ADMISSION FEE S.F. COURSES	23,607,000.00
TO COMPUTER EXP.	259,110.00	BY ADMISSION FEE S.F. OFFLINE	2,734,500.00
TO PRINTING & STATIONERY EXP.	427,117.00	BY SALE OF FORM UG/PG II,III	7,000.00
TO PRACTICAL EXAM EXP.	11,546.00	BY SHULK AGRASARAN	397,350.00
TO EPF	1,883,574.00	BY INTEREST ON FDR	135,085.00
TO SALARY EXP.	10,591,054.00		
TO BHOJAN EXP.	261,812.00		
TO CULTURAL PROGRAME	75,000.00		
TO OFFICE EXOP.	43,369.00		
TO HOSTEL CAUTION MONEY REFUND	211,480.00		
TO ROVERS RENJAERS DDU	41,593.00		
TO ACCOUNTING EXP.	12,000.00		
TO ADVERTISEMENT EXP.	3,400.00		
TO SPORTS & GAMES EXP.	72,323.00		
TO DONATION	7,000,000.00		
TO SANSKRITIK NIDESHALAYA EXP.	92,712.00		
TO STUDENT HELP EXP.	39,000.00		
TO SHULKAY	327,705.00		
TO SCOUT GUIDE	17,124.00		
TO SCHOOL EXP	308,589.00		
TO TOUR & TRAVELLERS	21,500.00		
TO RASHTRA GAURAV EXP.	15,000.00		
TO TRAVELLING & CONYA EXP.	10,474.00		
TO REFRESHMENT EXP.	42,209.00		
TO REPAIR & MAINTAINANCE	141,798.00		
TO TELEPHONE EXP	10,551.00		
TO LABOUR CHARGES	239,900.00		
TO FEE RETURN	72,677.00		
TO DEPRECIATION	1,947,972.00		
TO EXCESS OF INCOME OVER EXPENDITURE			
TRANSFERRED TO CAPITAL FUND ACCOUNT	7,543,907.71		
<b>TOTAL</b>	<b>42,367,963.56</b>	<b>TOTAL</b>	<b>42,367,963.56</b>

AUDITOR'S REPORT:- " AS PER OUR SEPARATE REPORT FO EVEN DATE . "

PLACE : GORAKHPUR  
DATE :

15 FEB 2022





**DIGVIJAYNATH P.G. COLLEGE  
CIVIL LINES , GORAKHPUR**

RECEIPT & PAYMENT ACCOUNT FOR THE YEAR ENDED ON 31.03.2021

RECEIPTS	AMOUNT	AMOUNT	PAYMENTS	AMOUNT	AMOUNT
<b>TO OPENING BALANCE</b>			<b>BY EXPENSES:-</b>		
CASH IN HAND	-		ANNUAL FUNCTION & CELEBRATION EXP.	206,969.00	
BANK BALANCE	17,636,379.55	17,636,379.55	AMC CHARGE ( SOFTWARE )	15,000.00	
			AUDIT FEES	7,670.00	
<b>TO INCOMES/RECEIPTS:-</b>			BANK CHARGES	730,774.25	
ADMISSION FEES HOSTEL	1,033,000.00		BCA LAB WAGES EXP.	68,650.00	
AGRIM BHOJAN	206,400.00		DIESEL FOR GENERATOR	20,000.00	
BANK INTREST	694,748.20		EXAMINATION EXPENSES	7,196,609.00	
B.A.I	7,680.00		DECORATION EXP.	179,629.00	
BCA I	95,000.00		MISCELLANEOUS EXPENSES	429,324.00	
B.ED I	275,000.00		NAAC FEES	457,483.60	
B.SC I	26,040.00		NAAC EXP	264,453.00	
M.SC CHEMISTRY I	55,000.00		DDU REGISTRATION EXP.	17,600.00	
BHAWAN KIRAYA	3,500.00		LAB EXPENSES	130,187.00	
EXTERNAL EXAM	9,940.00		DIESEL EXPENSES	15,800.00	
GENERAL FUND A/C DDU	55,382.00		CAUTION MONEY EXP.	138,055.00	
PHD FEE	75,873.00		ELECTRICITY EXPENSES	491,299.00	
HOSTEL FORM FEES	8,600.00		NCC EXPENSES	16,370.00	
INTEREST ON FD	135,085.00		INTERNET BILL EXPENSES	85,918.00	
HINDI SANSTHAN UP	1,211,810.10		LECTURE EXP.	55,071.00	
NSS	74,000.00		LEGAL EXP.	5,113.00	
NPCI	6,740.00		NEWS PAPER EXP.	7,979.00	
OFFLINE SALE OF FORM S.F.	46,900.00		HOSTEL EXP.	76,829.00	
SEMINAR	5,900.00		LIBRARY EXP.	1,944.00	
REGISTRATION FEE	146,900.00		CLEANING EXP.	24,740.00	
REGISTRATION FORM S.F.	741,951.00		COMPUTER EXP.	259,110.00	
REGISTRATION FORM AIDED	956,902.00		PRINTING & STATIONERY EXP.	427,117.00	
RENT BY BANK	151,200.00		PRACTICAL EXAM EXP.	11,546.00	
ADMISSION FEE AIDED COURSES	9,598,562.26		EPF	1,883,574.00	
ADMISSION FEE S.F. COURSES	23,607,000.00		SALARY EXP.	10,591,054.00	
ADMISSION FEE S.F. OFFLINE	2,734,500.00		BHOJAN EXP.	261,812.00	
SALE OF FORM UG/PG II,III	7,000.00		CULTURAL PROGRAME	75,000.00	
SHULK AGRASARAN	397,350.00	42,367,963.56	OFFICE EXP.	43,369.00	
			HOSTEL CAUTION MONEY REFUND	211,480.00	
			ROVERS RENJAERS DDU	41,593.00	
			ACCOUNTING EXP.	12,000.00	
			ADVERTISEMENT EXP.	3,400.00	
			SPORTS & GAMES EXP.	72,323.00	
			DONATION	7,000,000.00	
			SANSKRITIK NIDESHALAYA EXP.	92,712.00	
			STUDENT HELP EXP.	39,000.00	
			SHULKAY	327,705.00	
			SCOUT GUIDE	17,124.00	
			SCHOOL EXP	308,589.00	
			TOUR & TRAVELLERS	21,500.00	
			RASHTRA GAURAV EXP.	15,000.00	
			TRAVELLING & CONYA EXP.	10,474.00	
			REFRESHMENT EXP.	42,209.00	
			REPAIR & MAINTAINANCE	141,798.00	
			TELEPHONE EXP	10,551.00	
			LABOUR CHARGES	239,900.00	
			FEE RETURN	72,677.00	32,876,083.85
			T.D.S.		10,891.00
			BY CAPITAEXPENDITURE(ADDITION TO FIXED ASSETS)		3470266.00
			<b>INVESTMENTS</b>		
			FDR		850,000.00
			ACCRUED INTEREST		97,212.00
			<b>BY CLOSING BALANCE</b>		
			CASH IN HAND		
			BANK BALANCE	22,699,890.26	22,699,890.26
<b>TOTAL</b>		<b>60,004,343.11</b>	<b>TOTAL</b>		<b>60,004,343.11</b>

AUDITOR'S REPORT:- " AS PER OUR SEPARATE REPORT FO EVEN DATE . "

PLACE : GORAKHPUR  
DATE :

15 FEB 2022





**M.VAISH & CO**  
CHARTERED ACCOUNTANTS



SHAH BUILDING, CINEMA ROAD  
GORAKHPUR - PIN 273001  
PHONE -(0561) 235027, 2256879  
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**DIGVIJAINATH P.G.COLLEGE**  
**CIVIL LINES, GORAKHPUR**

**DETAILS OF FIXED ASSETS AS ON 31.03.2021**

**TABLE :- A DEPRECIATION @ 40%**

PARTICULARS	RATE OF DEP.	W. D. V. AS ON 01/04/2020	ADDITION BEFOR SEP.	ADDITION AFTER SEP.	SOLD	TOTAL	DEPRECIATION	W. D. V. AS ON 31/03/2021
COMPUTER (AIDED)	40%	596,331.00	24,980.00	165,300.00	-	786,611.00	281,584.00	505,027.00
COMPUTER (SELF)	40%	211,058.00	-	1,313,261.00	-	1,524,319.00	347,075.00	1,177,244.00
<b>TOTAL RS.</b>		<b>807,389.00</b>	<b>24,980.00</b>	<b>1,478,561.00</b>	<b>-</b>	<b>2,310,930.00</b>	<b>628,659.00</b>	<b>1,682,271.00</b>

**TABLE :- B DEPRECIATION @ 15 %**

PARTICULARS	RATE OF DEP.	W. D. V. AS ON 01/04/2020	ADDITION BEFOR SEP.	ADDITION AFTER SEP.	SOLD	TOTAL	DEPRECIATION	W. D. V. AS ON 31/03/2021
CCTV CAMERA (AIDED)	15%	109,115.00	35,100.00	4,150.00	-	148,365.00	21,944.00	126,421.00
GENERATOR ACCOUNT (SELF)	15%	63,872.00	-	-	-	63,872.00	9,581.00	54,291.00
ELECTRIC EQUIPMENTS (AIDED)	15%	57,775.00	-	-	-	57,775.00	8,666.00	49,109.00
MUSICAL EQUIPMENTS (SELF)	15%	15,725.00	-	-	-	15,725.00	2,359.00	13,366.00
MUSICAL EQUIPMENTS (AIDED)	15%	59,086.23	-	41,500.00	-	100,586.23	11,975.00	88,611.23
FIRE EXTINGUISHER (AIDED)	15%	19,125.00	19,000.00	-	-	38,125.00	5,719.00	32,406.00
FAN (AIDED)	15%	125,934.00	-	-	-	125,934.00	18,890.00	107,044.00
MOBILE (AIDED)	15%	2,762.00	-	-	-	2,762.00	414.00	2,348.00
LAB A/C (AIDED)	15%	301,141.00	66,080.00	169,028.00	-	536,249.00	67,760.00	468,489.00
LAB A/C (SELF)	15%	240,492.00	191,656.00	169,902.00	-	602,050.00	77,565.00	524,485.00
PRINTER (AIDED)	15%	180,375.00	-	-	-	180,375.00	27,056.00	153,319.00
PRINTER (SELF)	15%	-	-	54,000.00	-	54,000.00	4,050.00	49,950.00
KITCHEN (SELF)	15%	5,596.00	-	-	-	5,596.00	839.00	4,757.00
BATTERY (AIDED)	15%	48,972.50	-	21,350.00	-	70,322.50	8,947.00	61,375.50
PROJECTOR (SELF)	15%	-	-	260,629.00	-	260,629.00	19,547.00	241,082.00
PROJECTOR (AIDED)	15%	106,777.00	7,050.00	138,740.00	-	252,567.00	27,480.00	225,087.00
SOLAR PANEL LIGHT (SELF)	15%	101,750.00	-	-	-	101,750.00	15,263.00	86,487.00
SPORTS EQUIPMENTS (AIDED)	15%	44,564.00	-	58,203.00	-	102,767.00	11,050.00	91,717.00
SPORT EQUIPMENTS (SELF)	15%	48,434.00	-	-	-	48,434.00	7,265.00	41,169.00
VACUUM CLEANER (AIDED)	15%	9,596.00	-	-	-	9,596.00	1,439.00	8,157.00
WATER COOLER (AIDED)	15%	43,382.00	-	-	-	43,382.00	6,507.00	36,875.00
WATER PURIFIER (AIDED)	15%	9,888.00	1,625.00	27,420.00	-	38,933.00	3,783.00	35,150.00
<b>TOTAL RS.</b>		<b>1,594,361.73</b>	<b>320,511.00</b>	<b>944,922.00</b>	<b>-</b>	<b>2,859,794.73</b>	<b>358,099.00</b>	<b>2,501,695.73</b>

**TABLE :- C DEPRECIATION @ 10%**

PARTICULARS	RATE OF DEP.	W. D. V. AS ON 01/04/2020	ADDITION BEFOR SEP.	ADDITION AFTER SEP.	SOLD	TOTAL	DEPRECIATION	W. D. V. AS ON 31/03/2021
FURNITURE & FIXTURE (AIDED)	10%	439,117.00	-	71,424.00	-	510,541.00	47,483.00	463,058.00
FURNITURE & FIXTURE (SELF)	10%	445,738.00	37,634.00	29,960.00	-	513,332.00	49,835.00	463,497.00
ALUMIRAH (AIDED)	10%	377,331.00	-	156,525.00	-	533,856.00	45,559.00	488,297.00
<b>TOTAL RS.</b>		<b>1,262,186.00</b>	<b>37,634.00</b>	<b>257,909.00</b>	<b>-</b>	<b>1,557,729.00</b>	<b>142,877.00</b>	<b>1,414,852.00</b>

**TABLE :- D DEPRECIATION @ 10%**

PARTICULARS	RATE OF DEP.	W. D. V. AS ON 01/04/2020	ADDITION BEFOR SEP.	ADDITION AFTER SEP.	SOLD	TOTAL	DEPRECIATION	W. D. V. AS ON 31/03/2021
BUILDING (AIDED)	10%	4,623,824.00	-	304,031.00	-	4,927,855.00	477,584.00	4,450,271.00
<b>TOTAL RS.</b>		<b>4,623,824.00</b>	<b>-</b>	<b>304,031.00</b>	<b>-</b>	<b>4,927,855.00</b>	<b>477,584.00</b>	<b>4,450,271.00</b>



TABLE :- E DEPRECIATION @60%

PARTICULARS	RATE OF DEP.	W. D. V. AS ON 01/04/2020	ADDITION BEFOR SEP.	ADDITION AFTER SEP.	SOLD	TOTAL	DEPRECIATION	W. D. V. AS ON 31/03/2021
BOOKS & LIBRARY ( SELF )	60%	71,366.00	-	-	-	71,366.00	42,820.00	28,546.00
BOOKS ( AIDED )	60%	90,968.00	-	11,000.00	-	101,968.00	90,968.00	11,000.00
TOTAL RS.		162,334.00	-	11,000.00	-	173,334.00	133,788.00	39,546.00

TABLE :- F DEPRECIATION @ 5%

PARTICULARS	RATE OF DEP.	W. D. V. AS ON 01/04/2020	ADDITION BEFOR SEP.	ADDITION AFTER SEP.	SOLD	TOTAL	DEPRECIATION	W. D. V. AS ON 31/03/2021
BUILDING CONSTRUCTION (SELF )	5%	4,093,950.97	-	90,718.00	-	4,184,668.97	206,965.00	3,977,703.97
TOTAL RS.		4,093,950.97	-	90,718.00	-	4,184,668.97	206,965.00	3,977,703.97

GRAND TOTAL RS.		12,544,045.70	383,125.00	3,087,141.00	-	16,014,311.70	1,947,972.00	14,066,339.70
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CHARTERED ACCOUNTANTS



**DIGVIJAYNATH P.G. COLLEGE**  
**CIVIL LINES , GORAKHPUR**

**BANK BALANCE AS ON 31.03.2021**

S.N.	PARTICULARS	OPENING BALANCE AMOUNT	CLOSING BALANCE AMOUNT
1	ASSOCIATION A/C 05164	84,300.57	74,335.17
2	BHOJAN SHULK MAHILA CHHATRAWAS 56248	770,321.00	500,800.10
3	CAUTION MONEY A/C 03670	1,151,486.45	1,339,741.45
4	CHHATRA NIDHI OLD ( S.F. ) 36262	9,325.64	9,556.14
5	CHHATRA SAHAYATA A/C 03661	535,763.10	618,003.70
6	CHHATRA SANGH A/C 05137	356,471.65	556,499.25
7	CYCLE A/C 05155	94,584.76	257,035.36
8	DNPG CURRENT A/C 04377	-	473,697.49
9	GORAKHNATH SAHITYIK KENDRA 57788	-	83,045.70
10	KRIDA A/C 05146	176,685.85	298,404.85
11	KRIDA/SANSKRITIK ( S.F. ) 47620	202,210.05	162,222.65
12	LEKHA PARIKSHA SHULK A/C 27024	214,968.04	50,428.24
13	MAHILA CHHATRAWAS A/C 08384	1,216,687.04	1,390,240.64
14	MAINTENANCE FUND D.V.N.D.C.GKP 00015	222,690.85	328,721.85
15	NAMANKAN A/C 00929	243,037.55	251,807.15
16	OXILARI A/C 00956	93,659.27	292,889.87
17	PARICHAYA PATRA A/C 05119	55,908.45	127,500.05
18	PARIKSHA A/C ( S.F. ) 36253	1,050,362.80	2,340,546.40
19	PATRIKA A/C 05094	393,202.39	665,857.99
20	PRAVESH FORM REGISTRATION A/C 01415	101,942.94	6,171.14
21	PRAYOGSHALA A/C ( S.F. ) 47611	2,736,087.10	493,746.70
22	PRAYOGSHALA KHATA 00974	1,330,973.95	1,403,862.55
23	PRE VISHWAVIDAYALAYA PARIKSHA A/C 03103	95,892.35	361,177.95
24	PUSTAKALAYA KHATA 00965	229,100.26	286,829.86
25	PUSTAKALAYA A/C ( S.F. ) 47648	550,284.10	282,580.70
26	RASHTRA GAURAV A/C 01530	251,181.44	226,924.04
27	SALE OF FORM A/C 00983	196,758.00	239,235.60
28	SANSKRITIK A/C 05128	110,950.15	186,617.75
29	DNPG COLLEGE ( S.F. ) 11713	54,641.44	56,379.44
30	SHIKSHA/ VETAN A/C 47639	713,894.20	6,660,829.80
31	SRABYA DRISHYA A/C 05100	28,554.45	172,605.05
32	SWASTHYA KHATA 05085	236,540.39	293,649.99
33	VACHNALAYA KHATA 05076	180,574.57	69,151.17
34	VIDHUT/ CHHATRA SANGH 47666	246,198.50	171,572.10
35	VIKASH A/C 00992	504,814.14	654,794.74
36	VIKASH A/C (S.F. ) 47657	1,610,854.13	453,138.73
37	VISHWA VIDYALAYA PARIKSHA SANSTHAGAT 00938	758,343.14	550,265.90
38	VISHWA VIDYALAYAS PARIKSHA VYKTIGAT 00947	827,128.84	309,023.00
	<b>TOTAL Rs.</b>	<b>17,636,379.55</b>	<b>22,699,890.26</b>

CHARTERED ACCOUNTANTS





**M.VAISH & CO.**  
CHARTERED ACCOUNTANTS



SHAHI BUILDING ,CINEMA ROAD  
GORAKHPUR - PIN 273001  
PHONE -(0551) 2335027, 2256879  
MOBILE NO :- 9450810405  
E-mail : camvaish@gmail.com

DIGVIJAYNATH P.G. COLLEGE  
CIVIL LINES , GORAKHPUR

CAPITALEXPENDITURE (ADDITION TO FIXED ASSETS)

S.N.	PARTICULARS	AMOUNT
1	ALMIRAH	156,525.00
2	BATTERY	21,350.00
3	BOOKS	11,000.00
4	BUILDING	304,031.00
5	BUILDING CONSTRUCTIONS ( S.F. )	90,718.00
6	CCTV CAMERA	39,250.00
7	COMPUTER	190,280.00
8	COMPUTER ( S.F. )	1,313,261.00
9	FIRE EXTINGUISHER	19,000.00
10	FURNITURE & FIXTURE	71,424.00
11	FURNITURE & FIXTURE ( S.F. )	67,594.00
12	LAB ACCOUNT	235,108.00
13	LAB ACCOUNT ( S.F. )	361,558.00
14	MUSICAL INSTRUMENTS	41,500.00
15	PRINTER ( S.F. )	54,000.00
16	PROJECTOR	145,790.00
17	PROJECTOR ( S.F. )	260,629.00
18	SPORT EQUIPMENTS	58,203.00
19	WATER PURIFIER	29,045.00
	<b>TOTAL Rs.</b>	<b>3,470,266.00</b>

CHARTERED ACCOUNTANTS





**DIGVIJAYNATH P.G. COLLEGE**

**CIVIL LINES , GORAKHPUR**

**COMPUTATION OF SOURCE AND APPLICATION OF INCOME FOR THE YEAR ENDED 31.03.2021**

(A) **SOURCE OF INCOME**

TOTAL RECEIPT	60,004,343.11	
LESS - OPENING BALANCES	(17,636,379.55)	<b>42,367,963.56</b>

(B) **APPLICATION OF FUND**

TOTAL PAYMENT	60,004,343.11	
LESS - CLOSING BALANCES	(22,699,890.26)	<b>37,304,452.85</b>

NET SURPLUS RS. **5,063,510.71**

**AMOUNT ELIGIBLE FOR EXEMPTION U/S 11(1) (A)**

15% OF 42,367,963.56 6,355,194.53

ACTUAL SURPLUS IS RS. 5063510.71 WHICH IS LESS THAN 15% (i.e. 6355194.53) OF GROSS RECEIPT

PLACE : GORAKHPUR  
DATE :

FOR: M. VAISH & CO.  
CHARTERED ACCOUNTANTS

