



# BPN & Company

Chartered Accountants

## Audit Report

To  
The Principal / Secretary  
DR. Z.H. (P.G.) College  
Agra

We have examined the Balance Sheet of **DR.ZH (P.G) COLLEGE, ETAH** as at 31'st March, 2019 and the Income and Expenditure Account for the year ended on that date, which is in agreement with the books of Account maintained by the said College.

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 College so far as appears from our examination of the Books.

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:-

- (1) In the case of the Balance Sheet, of the state of affairs of the above named Institute as at 31'st March 2019 and,
- (2) In the case of Income and Expenditure Account of the Income / Loss of its Accounting Year ending on 31'st March 2019.

The prescribed particulars are annexed hereto.

**For BPN & COMPANY**  
Chartered Accountants,  
FRN 013887C

**(CA. BALRAJ SINGH)**  
M.Com. FCA  
Partner  
M.No 407207



Date : 22/06/2019  
Place : AGRA

**DELHI | PUNE | AGRA | ALIGARH**

H.O. : 1/261, Ghanshyampuri, Aligarh - 202001 (U.P.)  
09927091282 Email : cabalrajsingh@gmail.com

**DR.Z.H (P.G) COLLEGE**  
AGRA ROAD,ETAH

**BALANCE SHEET AS ON 31.03.2019**

LIABILITIES	SCHEDULE	AMOUNT	ASSETS	SCHEDULE	AMOUNT
<b>CAPITAL FUND</b>			<b>FIXED ASSETS</b>		
Society Fund		49,263,071.32	(As per Annexure)	A	35,985,835.00
			<b>CURRENT ASSETS &amp; SECURITY DEPOSITS</b>		
<b>CURRENT LIABILITIES</b>			SECURITY DEPOSITS		4,215,942.39
Salary Payable		207,942.00	(Dr. B.R.A.U.)		7,622,205.00
EPF Payable		25,460.00	Fixed Deposits (Dr.B.R.A.University Agra)		
			<b>Cash in Hand &amp; at Bank</b>		
			Cash at Bank	B	1,447,020.93
			Cash in hand		225,470.00
		49,496,473.32			49,496,473.32

Notes to Accounts:

Schedule - C

**Chartered Accountants Report**

As per our separate report of even date annexed.

For, BPN & COMPANY  
(Chartered Accountants)  
FRN- 013887C



(CA. BALRAJ SINGH)  
M.Com., F.C.A.  
Partner  
M.No. 407207  
Agra | 22/06/2019



For, DR.Z.H (P.G.) COLLEGE

  
(Secretary)

  
(Principal) -

**DR.Z.H (P.G) COLLEGE**  
AGRA ROAD,ETAH

**INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31/03/2019**

EXPENDITURE	AMOUNT	INCOMES	AMOUNT
ADVERTISEMENT & PUBLICITY	16,859.00	TUITION & OTHER FEES	6,699,300.00
ELECTRICITY EXPENSES	330,157.00	BANK INTEREST	6,613.00
OFFICE EXPENSES	12,615.00	INTEREST ON FDR	315,280.16
BUILDING REPAIR & MAINTENANCE	357,450.00	INTEREST ON SWEEP A/C	212,596.00
BANK CHARGES	3,734.82		
TELEPHONE	3,375.00		
INTERNET CHARGES	24,500.00		
SALARY	3,775,768.00		
SALARY - NON TEACHING	648,500.00		
EPF CONTRIBUTION	184,230.00		
EPF ADMINISTRATION CHARGES	19,912.00		
FEE CONCESSION TO STUDENTS	84,000.00		
UNIVERSITY FEE	993,480.00		
GENERATOR RUNNING & MAINTENANCE	20,565.00		
COMPUTER REPAIR & MAINTENANCE	52,765.00		
GENERAL REPAIR & MAINTENANCE	225,850.00		
GARDENING EXPENSES	20,180.00		
VEHICLE RUNNING & MAINT.	39,271.00		
PRINTING & STATIONERY	7,163.00		
STAFF WELFARE	10,621.00		
TRAVELLING & CONVEYANCE	5,670.00		
FUNCTION EXPENSES	50,475.00		
NEWS PAPER & PERIODICALS	1,828.00		
POSTAGE & COURIOR EXPENSES	11,580.00		
MISCELLANEOUS EXPENSES	29,250.00		
EXCESS OF INCOME OVER EXPENDITURE	303,990.34		
	7,233,789.16		7,233,789.16

Notes to Accounts:

Schedule - C

Chartered Accountants Report

As per our separate report of even date annexed.

For, BPN & COMPANY  
(Chartered Accountants)  
FRN- 013887C

(CA. BALRAJ SINGH)  
M.Com., F.C.A.  
Partner  
M.No. 407207  
Agra | 22/06/2019



For, DR.Z.H (P.G.) COLLEGE

  
(Secretary)

  
(Principal)

DR.Z.H (P.G) COLLEGE  
AGRA ROAD,ETAH

SCHEDULE - A

STATEMENT OF FIXED ASSETS AS ON 31.03.2019

PARTICULARS	WDV AS ON 01.04.2018	ADDITION UP TO 30.09.2018	ADDITION AFTER 30.09.2018	WDV AS ON 31.03.2019
BUILDING	30,932,195.00	-	-	30,932,195.00
LAND	907,800.00	-	-	907,800.00
ELECTRIC FITTINGS	319,320.00	-	-	319,320.00
ELECTRIC EQUIPMENTS	356,016.00	-	-	356,016.00
FURNITURE	1,168,575.00	-	-	1,168,575.00
BOOKS	590,856.00	-	-	590,856.00
LAB EQUIPMENTS	127,071.00	-	-	127,071.00
COMPUTER	67,593.00	-	-	67,593.00
MOTOR VEHICLE	951,862.00	-	-	951,862.00
GENERATOR	78,547.00	-	-	78,547.00
BUS	486,000.00	-	-	486,000.00
TOTAL	35,985,835.00	-	-	35,985,835.00



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DR.Z.H (P.G) COLLEGE  
AGRA ROAD,ETAH

SCHEDULE - B

Statement of Bank Accounts as on 31.03.2019

Particular	Bank Account No.	Amount
Gramin Bank Aryavart, Etah	131110100012107	7,309.00
Gramin Bank Aryavart, Etah	131110100012702	956.00
Gramin Bank Aryavart, Etah	131120100000378	99,930.75
State Bank of India, ADB;Etah	11557702017	102,203.00
State Bank of India, Nidhaulikalan,Etah	31906734716	9,370.50
Canara Bank, Nidhaulikalan , Etah	01962010110303	393,933.30
Gramin Bank Aryavart, Etah	131120100000523	139,209.52
Gramin Bank Aryavart, Etah	131120100000524	124,923.75
Canara Bank, Nidhaulikalan , Etah	0196206000007	50,486.08
Canara Bank, Nidhaulikalan , Etah	0196206000017	50,974.85
G.B.A , Etah	131110110000339	18,079.74
G.B.A , Etah	131110110000336	17,212.44
Allahabad Bank, FHMC Campus, Etmadpur,Firozabad	50325326126	432,432.00
TOTAL		1,447,020.93



**SCHEDULE-C**

**DR.ZH (P.G) COLLEGE, ETAH**


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Notes to Accounts forming Part to Balance Sheet as on 31'st March 2019 and the Income and Expenditure Account for the year ended on that date.

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1. The financial statements have been prepared under historical cost conventions.
2. The College follows cash system of Accounting and all Income & Expenditure are accounted for on cash basis.
3. Depreciation has not been provided in the books of Accounts.
4. All fixed assets are transferred to capital account.

For, DR. Z.H (P.G.) COLLEGE,

  
(Dr. Javed Anwar Warsi)  
Secretary

For, BPN & COMPANY  
Chartered Accountants,  
FRN 013887C

  
(CA. BALRAJ SINGH)  
Partner



Date : 22/06/2019  
Place : AGRA