



TO  
THE MEMBERS,  
THE GOVERNING BODY,  
ZAKIR HUSAIN DELHI COLLEGE (MORNING),  
JAWAHAR LAL NEHRU MARG,  
NEW DELHI- 110002.

Dear Sir(s),

We have examined the attached Balance Sheet of General Fund, Student Fund, Provident Fund, OBC Fund and Hostel Fund of Zakir Husain Delhi College (Morning) as at 31, March, 2016 and Income & Expenditure Account and Receipts & Payments Accounts of the above said funds for the year ending on that date and certify that subject to the observation given below these have been correctly drawn from the books of accounts and vouchers examined on test basis and the information and explanations given to us:-

1. GENERAL FUND:

- (A) The college has not charged any depreciation on its Fixed Assets. The value of Fixed Assets is in Several Crores of Rupees as per balance sheet of the college. In our opinion Depreciation should be charged for disclosure of Fair value of the Assets.
- (B) As per foot note given in the schedule of Fixed Assets, various fixed assets amounting to Rs 8,30,800.00 were acquired in earlier years from UGC XIth Five year plan fund and XIIth Five Year Plan. This information has been given in the schedule of Fixed Assets as a disclosure only without incorporating the value in the books of accounts. It is strongly suggested that these Assets should be made a part and parcel of the books of accounts after approval from Governing Body.

2. CAPITAL FUND:

During the year, the college has purchased fixed assets amounting to Rs.12,92,647/-. These assets have been charged to the Income & Expenditure account for grant purposes and also have been capitalized by giving effect to the capital fund account as well as in schedule of Fixed Assets. Likewise, college has reduced capital Fund as well as relevant Fixed Assets amounting to Rs 14,264 being original cost of assets(Lost Library books) during the year and the same amount realized has been credited to income & Expenditure account.



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3. FIXED ASSETS

- (A) As reported to us Physical verification of all the assets has been conducted by the college and the college has maintained proper records for the same.
- (B) College building construction comprising Auditorium, canteen, Administration, Academic and science block etc which was completed in earlier years through CPWD and total amount spent thereon was booked under a common head of account viz. building under construction at Rs 7,42,90,777. The bifurcation of amount under various department wise blocks was made in earlier year but the approval of Governing body is still awaited. The completion certificates of the above said building from the competent authorities is also awaited.

4. PROVIDENT FUND :

- (A) Interest @8.70% has been given to the members of Provident Fund as per direction of Ministry of Finance, government of India published by Press information bureau issued by the government after the approval of governing council.

5. INTEREST AND TDS

- (A) The college has made investments in Fixed Deposits and bonds etc in all funds and the interest thereon has been recorded on receipts basis except in the case of provident fund wherein interest has been calculated on accrual basis.
- (B) The bank has deducted income tax at source of Rs 16,75,871 from the interest on Fixed deposits of the college. The bank has also wrongly shown TDS Rs 13,55,448.00 relating to evening college. It is reported to us that the bank will make necessary correction in their records.

Yours Faithfully,  
For Aqil & Sharma Associates  
Chartered Accountants



SAFIA  
NO: 531287

26 DEC 2016

# ZAKIR HUSAIN DELHI COLLEGE

( University of Delhi )

## BALANCE SHEET GENERAL FUND AS ON 31st MARCH - 2016

LIABILITIES	AMOUNT	AMOUNT	ASSETS	AMOUNT	AMOUNT
<b><u>CAPITAL FUND:</u></b>			<b><u>FIXED ASSETS (As per Schedule):</u></b>		
Balance Asper Last Balance Sheet	91591413.00		As per Annexure I		92869796.00
Add: Addition in fixed assets during the year	1292647.00				
Less: Cost of lost books	14264.00				
Less: Assets disposed during the year	0.00	92869796.00			
<b><u>BUILDING FUND:</u></b>			<b><u>BUILDING FUND (BUILDING UNDER CONSTRUCTION):</u></b>		
Balance Asper Last Balance Sheet	283761352.00		Balance as per last balance sheet	5747000.00	
Add: Interest on SB/FD During the Year	29829151.00	313590503.00	Addition during the year	0.00	5747000.00
			<b><u>FIXED DEPOSITS (BUILDING FUND)</u></b>		
			Balance as per last balance sheet	277620800.00	
			Add: Investment during the year	332762684.00	
			Less: Matured during the year	303993533.00	306389951.00
<b><u>SPECIAL FUND:</u></b>			<b><u>SPECIAL FUND (FIXED DEPOSITS):</u></b>		
Balance Asper Last Balance Sheet	6996743.56		Balance Asper Last Balance Sheet	6893274.00	
Add: Interest on SB/FDR during the Year	4180.00	7000923.56	Add: Invested during the year	0.00	
			Less: Matured during the year	0.00	6893274.00
<b><u>GENERAL PROVIDENT FUND:</u></b>			<b><u>GENERAL PROVIDENT FUND:</u></b>		
As per Annexure II		281920991.69	As per Annexure II		281920991.69
<b><u>SECURITY DEPOSIT &amp; LIABILITIES:</u></b>			<b><u>FESTIVAL ADVANCE:</u></b>		
Canteen Security	82000.00		Asper last Balance Sheet	127040.00	
Cycle Stand Security	2000.00		Add: Paid during the year	211500.00	
Medical Revolving Account	3197.19		Less: Recovered during the year	216900.00	121640.00
Zoology Deposit	1891.32				
Physics Deposit	9140.00		<b><u>H.T.C. ADVANCE:</u></b>		
Chemistry Deposit	58118.00		Asper last Balance Sheet	0.00	
Botany Deposit	205.00		Add: Paid during the year	347400.00	
Library Deposit	20052.00		Less: Recovered during the year	347400.00	0.00
PF Subs. Teach. St. NPS (A.Milind Eknathrao)	48421.00		<b><u>L.T.C. ADVANCE:</u></b>		
PFGBC Teach. St. NPS (Anubha Das)	48294.00		Asper last Balance Sheet	65000.00	
PFGBC Teach. St. NPS (A.Milind Eknathrao)	34858.00		Add: Paid during the year	2049200.00	
DUTA	10810.00		Less: Recovered during the year	2114200.00	0.00
HBADU	3800.00				
SC/ST Welfare Association	75.00				



**BALANCE SHEET GENERAL FUND AS ON 31st MARCH - 2016**

LIABILITIES	AMOUNT	AMOUNT	ASSETS	AMOUNT	AMOUNT
WUHS(North)	1300.00		Medical Advance		481500.00
GIP	2400.00		<u>Short Term FD in Canara Bank</u>		
Group Insurance Deposit (Nisar Ahmad)	2626.00		As per last balance sheet	40000000.00	
University Welfare Fund	33825.00	363012.51	Less: Matured during the year	40000000.00	0.00
<b>Generator Charges Payable to St. Fund</b>		<b>48615.00</b>	<u>PF Subs. TS OBC NPS</u>		<b>3178.00</b>
<b>OBC FUND (SALARY):</b>			<u>TDS Receiveable</u>		
As per last balance sheet	17608747.00	17608747.00	TDS on Building Fund FD	1023649.00	
			TDS on A/c No.1187 FD	376216.00	1399865.00
<b>INCOME &amp; EXPENDITURE ACCOUNT:</b>			<u>CASH &amp; BANK BALANCES:</u>		
As per last Balance Sheet	114797825.55		Building Fund A/c No.1073	429903.00	
Add: Excess Income over Expenditure	70796611.00	185594436.55	Special Fund A/c No.349	107649.56	
			Salary Fund A/c No.1187	181432154.52	
			General Fund A/c No.1185	21200110.54	
			Cash in Hand	12.00	203169829.62
<b>TOTAL :-</b>		<b>898997025.31</b>	<b>TOTAL :-</b>		<b>898997025.31</b>

0.00

*S*  
(S.O.ACCOUNTS)

*Leep*  
(ADMINISTRATIVE OFFICER)

*Nade*  
(BURSAR)

*S*  
(PRINCIPAL)

Aqil & Sharma Associates  
Partner  
(CHARTERED ACCOUNTANT)

DATE: 26 DEC 2016

PLACE: NEW DELHI

AQIL & SHARMA ASSOCIATES  
Chartered Accountants  
210-211, Madras House,  
67/4, Darya Ganj  
New Delhi- 110 002

CA. SAFIA  
M.No. 531287

# ZAKIR HUSAIN DELHI COLLEGE

( University of Delhi )

## INCOME AND EXPENDITURE ACCOUNT OF GENERAL FUND FOR THE YEAR 2015-2016

EXPENDITURE	AMOUNT	AMOUNT	INCOME	AMOUNT	AMOUNT
<b><u>Salaries &amp; Allowances to Staff</u></b>			<b><u>Fees &amp; Annual Charges</u></b>		
Teaching Staff	206246242.00		Tuition fee degree classes	547920.00	
Administrative Staff	6695842.00		Tuition Fee Post Degree Classes	76032.00	
Library Staff	5014051.00		Admission Fee & Late Payment Fine	9130.00	
Laboratory Staff	31256913.00		Science Laboratory Fee	35856.00	
Sub-ordinate Staff	7643489.00		Library Reading Room	1358400.00	
Hostel/Mess Staff	1172052.00		Printing & Stationary	21279.00	
Employer Cont. for NPS	6483459.00		Electricity Fee	33960.00	
	264512048.00		Garden Fee	84895.00	
<b>Ad-Hoc Bonus</b>	327842.00	<b>264839890.00</b>	Identity Card	96025.00	
			Sale of Prospectus & Registration Forms	195430.00	
<b>Pension to Staff</b>		<b>60664393.00</b>	College Magazine	382000.00	
			Library Cost of Books	14264.00	
<b><u>Other Allowances</u></b>			Library Other Income	71168.00	
Children Education Allowance	1889987.00		Medical Examination	17010.00	2943369.00
Guest Faculty (Lecture Base)	3872000.00				
L.T.C.	2826844.00		<b><u>Maintenance Grants</u></b>		
Encashment of Leave for L.T.C.	888032.00		Maintenance Grant for College	382225760.00	
H.T.C.	546279.00	<b>10023142.00</b>	Maintenance Grant for Hostel/Mess	1320000.00	
			Add: Advance grant received in 2014-15	51710000.00	<b>435255760.00</b>
<b><u>Retirement Benefits</u></b>					
Gratuity	8240577.00		<b><u>Other Income</u></b>		
Encashment of Leave	6145688.00		Interest on S.B.A/c Nos.1185 & 1187	1947590.00	
Commutation of Pension	6047243.00	<b>20433508.00</b>	Interest on FD from A/c No.1187	6563782.00	
			HRA Recovery (Hanif Khan,Permanand)	53432.00	
<b><u>Maintenance &amp; Repair</u></b>			Interest on HTC/LTC	2700.00	
Sanitary Repair	65266.00		Rent	70000.00	
Maintenance of Garden	290712.00		Provisional Damages	45348.00	<b>8682852.00</b>
Furniture, Equipment & Electric Repair	5930.00				
Electric Sub-station Maint.	55043.00	<b>416951.00</b>	<b><u>Pension Contribution:</u></b>		
			G.S. Tuteja	109788.00	
<b><u>Library Expenses</u></b>			Devesh Vijay	340633.00	
Books	1264053.00		M.M. Raheman	111715.00	



**INCOME AND EXPENDITURE ACCOUNT OF GENERAL FUND FOR THE YEAR 2015-2016**

EXPENDITURE	AMOUNT	AMOUNT	INCOME	AMOUNT	AMOUNT
Reading Room	50301.00		M.A. Parvaiz	86845.00	648981.00
Binding	17432.00				
College Magazine	205680.00				
Storage/Maint.	1900.00				
Stationary	2100.00	1541466.00	<b>Leave Salary Contribution:</b>		
<b>Rent, Rates &amp; Taxes</b>			M.M. Raheman	60106.00	
Ground Rent & Licence Fee	10599.00		G.S. Tuteja	76272.00	
Property Tax	312415.00		Devesh Vijay	176187.00	
Water Charges	538877.00		M.A. Parvaiz	44444.00	357009.00
Electric Charges	5682646.00	6544537.00	<b>Encashment of Leave: (Sanjay Kr. Sharma)</b>		387640.00
<b>Science Laboratory</b>					
Physics	8868.00				
Electronics	2000.00				
Chemistry	45102.00				
Botany	20013.00				
Zoology	19459.00				
Museum & Herbarium	3000.00				
Zoology & Botany Excursion	1500.00				
Psychology	1851.00				
Botanical Garden	1500.00	103293.00			
<b>Office Expenses</b>					
Advertisement	63827.00				
Postage	18621.00				
Printing & Stationary	986062.00				
Telephone	71258.00				
Conveyance	39142.00				
Conference	7500.00				
Audit Fee	3435.00				
NSDL Charges for TDS Return	3744.00	1193589.00			
<b>Other Expenses</b>					
Liveries to IV Class Employees	176788.00				
Cycle Custody Expenses	129604.00				



INCOME AND EXPENDITURE ACCOUNT OF GENERAL FUND FOR THE YEAR 2015-2016

EXPENDITURE	AMOUNT	AMOUNT	INCOME	AMOUNT	AMOUNT
Medical Re-imburement	11251673.00				
Honorarium	32500.00				
T/DA	13792.00				
Legal Charges	3000.00				
CRA Service Charges for NPS	31974.00				
Freeship/Merit Scholarship	78900.00	11718231.00			
<b>Excess Income over Expenditure</b>		<b>70796611.00</b>			
<b>TOTAL : -</b>		<b>448275611.00</b>	<b>TOTAL : -</b>		<b>448275611.00</b>


0.00

  
(S.O.ACCOUNTS)

  
(ADMINISTRATIVE OFFICER)

  
(BURSAR)

  
(PRINCIPAL)

  
AQIL & Sharma Associates  
Partner  
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DATE:.....2.6 DEC 2016

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