

**FORM NO. 10B**  
(SEE RULE 17B)

**AUDIT REPORT UNDER SECTION 12A(B) OF THE INCOME-TAX ACT, 1961, IN THE CASE OF CHARITABLE OF RELIGIOUS TRUST OR INSTITUTIONS**

WE HAVE EXAMINED THE BALANCE SHEET OF HASHMI GIRLS DEGREE COLLEGE HAJI BASHEER NAGAR, DISTRICT, AMROHA AS AT 31.03.2023 (A/Y 2023-2024) AND THE INCOME AND EXPENDITURE 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 TRUST/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 ABOVENAMED TRUST/INSTITUTION AS AT 31.03.2023 &
- II) IN THE CASE OF THE INCOME & EXPENDITURE ACCOUNT, OF THE EXCESS OF INCOME OVER EXPENDITURE OF ITS ACCOUNTING YEAR ENDING ON 31.03.2023.

THE PRESCRIBED PARTICULARS ARE ANNEXED HERETO.

PLACE:- AMROHA

DATE :- 23.08.2023

FOR HASNAIN & CO.  
CHARTERED ACCOUNTANT

MUTAHIR HUSAIN  
PROPRIETOR  
517191

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 : As per Income & Expenditure Account & Balance Sheet annexed.

2. WHETHER THE TRUST/INSTITUTION 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. : N.A.

3. AMOUNT OF INCOME ACCUMULATED OR SET APART FINALLY SET APART TO CHARITABLE OR RELIGIOUS PURPOSES, TO THE EXTENT IT DOES NOT EXCEED 25 PER CENT OF THE INCOME DERIVED FROM PROPERTY HELD UNDER TRUST WHOLLY IN PART ONLY FOR SUCH PURPOSES. : As per Income & Expenditure Account & Balance Sheet annexed.

4. AMOUNT OF INCOME ELIGIBLE FOR EXEMPTION UNDER SECTION 11(1) ( C ) GIVE DETAILS) : As per Income & Expenditure account.

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) : NIL

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. : N.A.



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. : N.A.

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- : N.A.

A) HAS BEEN APPLIED FOR PURPOSES OTHER THAN CHARITABLE OR RELIGIOUS PURPOSES OR HAS CEASED TO BE ACCUMULATED OR SET APART FOR APPLICATION THEREOF, OR : N.A.

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 : N.A.

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. : N.A.



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

1. WHETHER ANY PART OF THE INCOME OR PROPERTY OF THE TRUST/ INSTITUTION WAS LENT, OR CONTINUES TO BE LENT, IN THE PREVIOUS YEAR TO ANY PERSON REFERRED TO IN SECTION 13(3) (HERE-IN-AFTER 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. : NIL

2. WHETHER ANY LAND, BUILDING OR OTHER PROPERTY OF THE TRUST/ INSTITUTION 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. : NIL

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. : NIL

4. WHETHER THE SERVICES OF THE TRUST/INSTITUTION WERE MADE AVAILABLE TO ANY SUCH PERSON DURING THE PREVIOUS YEAR? IF SO, GIVE DETAILS THEREOF TOGETHER WITH REMUNERATION OR COMPENSATION RECEIVED, IF ANY. : NIL



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5. WHETHER ANY SHARE, SECURITY OR OTHER PROPERTY WAS PURCHASED BY OR ON BEHALF OF THE TRUST/ INSTITUTION DURING THE PREVIOUS YEAR FROM ANY SUCH PERSON? IF SO, GIVE DETAILS THEREOF TOGETHER WITH THE CONSIDERATION PAID. : NIL

6. WHETHER ANY SHARE, SECURITY OR OTHER PROPERTY WAS SOLD BY OR ON BEHALF OF THE TRUST/ INSTITUTION DURING THE PREVIOUS YEAR TO ANY SUCH PERSON? IF SO, GIVE DETAILS THEREOF TOGETHER WITH THE CONSIDERATION RECEIVED. : NIL

7. WHETHER ANY INCOME OR PROPERTY OF THE TRUST/INSTITUTION 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. : NIL

8. WHETHER THE INCOME OR PROPERTY OF THE TRUST/INSTITUTION WAS USED OR APPLIED DURING THE PREVIOUS YEAR FOR THE BENEFIT OF ANY SUCH PERSON IN ANY OTHER MANNER? IF SO, GIVE DETAILS. : NIL



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**III. INVESTMENT 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. NAME & ADDRESS N. OF THE CONCERN	WHERE THE NOMINAL CONCERN IS VALUE OF A CO., THE MEMBER & INVEST CLASS OF INVEST SHARE HELD	INCOME FROM THE INVEST MENT	WHETHER THE AMT. IN COLA EXCEEDED 5 PERCENT OF THE CAP. OF THE CONCERN DURING		
		THE	PREV. YEAR SAY, YES/NO		
1	2	3	4	5	6

----- NIL -----

PLACE:- AMROHA

DATE :- 23.08.2023

FOR HUSAIN & CO.  
CHARTERED ACCOUNTANT  
M. No. 517191  
MUTAHIR HUSAIN  
PROPRIETOR  
517191

**HASNAIN & CO.**CHARTERED ACCOUNTANT  
MOHALLA QURESHLAMROHA-244221HASHMI GIRLS DEGREE COLLEGE HAJI BASHEER NAGAR AMROHA  
BALANCE SHEET AS ON 31 MARCH 2023

LIABILITIES		ASSETS	
	AMOUNT		AMOUNT
<b>CAPITAL FUND</b>		<b>FIXED ASSETS</b>	
Opening Balance	37910391.00	Building	21653874.47
Add : Excess of Expenditure Over Income	1864330.00	El.Night Lamp	276473.70
<b>TOTAL</b>	<b>39774721.00</b>	Furniture & Fixture	1665320.80
		Sports	582125.60
		Sumer Civer	53172.90
		Fire Extengusher	29415.60
		Mobile Set	19290.75
		Books Library	1045890.00
		Gress Cutter	12177.10
		Lab	950686.15
		Generator	206691.10
		Desktop Computer	175525.05
		Laptop	154807.15
		<b>INVESTMENT</b>	
		FDR	6150000.00
		FDR Interest Accrued 2022-23	456908.30
		FDR Interest Accrued 2021-22	452888.50
		FDR Interest Accrued 2020-21	482362.40
		FDR Interest Accrued 2019-20	549439.46
		FDR Interest Accrued 2018-19	451685.20
		FDR Interest Accrued 2017-18	395025.32
		FDR Interest Accrued 2016-17	364715.10
		FDR TDS 2022-23	76930.70
		FDR TDS 2021-22	89818.50
		FDR TDS 2020-21	95652.60
		FDR TDS 2019-20	104566.76
		FDR TDS 2018-19	74397.30
		FDR TDS 2017-18	84706.40
		FDR TDS 2016-17	77213.90
		<b>CURRENT ASSETS LOANS &amp; ADVANCES</b>	
		Bank A/C P.N.B No 65223	122956.04
		Bank A/C P.N.B No 75017	1873552.20
		Bank A/C P.N.B No 27549	24114.15
		Bank A/C I.O.B No 01678	14944.09
		Bank A/C HDFC No 86786	41009.71
		Bank A/C HDFC No 22004	656158.99
		Cash In Hand	315225.01
<b>TOTAL</b>	<b>39779721.00</b>	<b>TOTAL</b>	<b>39779721.00</b>

PLACE : AMROHA  
DATE :**REPORT**

As per our seprate Audit Report of even date attached

HASNAIN & CO.  
CHARTERED ACCOUNTANT  
MUTAHIR HUSAIN  
(PROPRIETOR)  
M.N.517101

**HASNAIN & CO.**  
**CHARTERED ACCOUNTANT**  
**MOHALLA QURESHI AMROHA-244221**

**HASHMI GIRLS DEGREE COLLEGE HAJI BASHEER NAGAR AMROHA**  
**RECEIPT & PAYMENT ACCOUNT FOR THE YEAR ENDING ON 31 MARCH 2023**

RECEIPT		AMOUNT	PAYMENT	AMOUNT
College Fees				
Girls College	15901000.00	24026000.00	Admission Exp	7520.00
B.ED	8125000.00		All Camp Exps	4560.00
Prospectus			Audit Fees	5000.00
Girls College	561800.00	662800.00	College Function Seminar Exps	7240.00
B.ED	101000.00		Accounting Charges	24000.00
Donation			Internet Exps	12800.00
Bank Interest		395800.00	Conveyance Exps	16520.00
FDR Intt Receive		52001.00	Electricity & Water Exps	39840.00
FDR Receipt		533839.00	Gardening Plant Exps	2570.00
		200000.00	Generator & Pump Maintenance	6580.00
			Diesel & Petrol Exp	15720.00
<b>OPENING CASH &amp; BANK BALANCE</b>			Lab Repair & Maintenance	5840.00
Bank A/C P.N.B No : 65223		119721.44	News Paper & Megzine	2500.00
Bank A/C P.N.B No : 75017		1169351.60	Office & Photocopy Exp	4540.00
Bank A/C P.N.B No : 27549		2076232.15	Printing & Stationary Exp	12740.00
Bank A/C I.O.B No : 01678		14630.49	Salaries	21219380.00
Bank A/C HDFC No : 86786		8996.71	Girls College	14888900.00
Bank A/C HDFC No : 22004		3542305.00	B.ED	6330480.00
Cash In Hand		5871.87		
			Staff Welfare Exps	12629.27
			Mobile & Telephone Exps	11240.00
			University Exps	10540.00
			Fees & Subscription Exps	7260.00
			Laptop & Computer	3840.00
			Facility Development Exp	7280.00
			Security Exp	7260.00
			Sports Exp	6820.00
			Stamp & Postage Exp	3240.00
			Locker Rent	2150.00
			Bank Intt & Charges	424.80
			FDR Interest Accrued	456908.30
			FDR TDS	76930.70
			Building	5051000.00
			Furniture & Fixture	438502.00
			Sports	200000.00
			Books Library	328354.00
			Lab	435060.00
			Desktop Computer	100000.00
			Laptop	100000.00
			Unsecured Loans	1112800.00
			<b>CLOSING CASH &amp; BANK BALANCE</b>	
			Bank A/C P.N.B No 65223	122956.04
			Bank A/C P.N.B No 75017	1873552.20
			Bank A/C P.N.B No 27549	24114.15
			Bank A/C I.O.B No 01678	14944.09
			Bank A/C HDFC No 86786	41009.71
			Bank A/C HDFC No 22004	656158.99
			Cash In Hand	315225.01
<b>TOTAL</b>		<b>32807549.26</b>	<b>TOTAL</b>	<b>32807549.26</b>

PLACE : AMROHA  
DATE :

**REPORT**  
As per our separate Audit Report of even date attached  
For. HASNAIN & CO.  
CHARTERED ACCOUNTANT  
MUTAHIR HUSAIN  
(PROPRIETOR)  
M.N. 517191



# HASNAIN & CO.

CHARTERED ACCOUNTANT  
 MOHALLA QURESHLAMROHA-244221

## HASHMI GIRLS DEGREE COLLEGE HAJI BASHEER NAGAR AMROHA INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDING ON 31 MARCH 2023

EXPENDITURE		AMOUNT	INCOME		AMOUNT
Admission Exp		7520.00	College Fees		24026000.00
All Camp Exps		4560.00	Girls College	15901000.00	
Audit Fees		5000.00	B.ED	8125000.00	
College Function Seminar Exps		7240.00	Prospectus		662800.00
Accounting Charges		24000.00	Girls College	561800.00	
Internet Exps		12800.00	B.ED	101000.00	
Conveyance Exps		16520.00	Donation		395800.00
Electricity & Water Exps		39840.00	Bank Interest		52001.00
Gardening Plant Exps		2570.00	FDR Intt Receive		533839.00
Generator & Pump Maintanance		6580.00			
Diesal & Petrol Exp		15720.00			
Lab Repair & Maintanance		5840.00			
News Paper & Megzine		2500.00			
Office & Photocopy Exp		4540.00			
Printing & Stationary Exp		12740.00			
Salaries		21219380.00			
Girls College	14888900.00				
B.ED	6330480.00				
Staff Welfare Exps		12629.27			
Mobile & Telephone Exps		11240.00			
University Exps		10540.00			
Fees & Subscription Exps		7260.00			
Laptop & Computer		3840.00			
Facility Development Exp		7280.00			
Security Exp		7260.00			
Sports Exp		6820.00			
Stamp & Postage Exp		3240.00			
Locker Rent		2150.00			
Bank Intt & Charges		424.80			
Depreciation		2346075.93			
Excess of Expenditure Over Income		1864330.00			
<b>TOTAL</b>		<b>25670440.00</b>	<b>TOTAL</b>		<b>25670440.00</b>

**REPORT**

As per our seprate Audit Report of even date attached  
 For HASNAIN & CO.

CHARTERED ACCOUNTANT

MUTAHIR HUSAIN

(PROPRIETOR)

M.N.517191



PLACE : AMROHA  
 DATE :

MOB - 09718068525

# **HASNAIN & CO.**

**CHARTERED ACCOUNTANT**  
**MOHALLA QURESHLAMROHA-244221**

## **HASHMI GIRLS DEGREE COLLEGE HAJI BASHEER NAGAR AMROHA** **SCHEDULE OF FIXED ASSETS AS ON 31 MARCH 2023**

Sr.No	Particular	% of Dep	Opening Balance	Addition During The Year	Total	Dep. During the year	Closing Balance
1	Building	10%	18447638.30	5051000.00	23498638.30	1844763.83	21653874.47
2	El. Night Lamp	10%	307193.00	0.00	307193.00	30719.30	276473.70
3	Furniture & Fixture	10%	1363132.00	438502.00	1801634.00	136313.20	1665320.80
4	Sports	10%	424584.00	200000.00	624584.00	42458.40	582125.60
5	Samar Cable	10%	59081.00	0.00	59081.00	5908.10	53172.90
6	Fire Extengusher	10%	32684.00	0.00	32684.00	3268.40	29415.60
7	Mobile Set	15%	22695.00	0.00	22695.00	3404.25	19290.75
8	Books Library	15%	844160.00	328354.00	1172514.00	126624.00	1045890.00
9	Gress Cutter	15%	14326.00	0.00	14326.00	2148.90	12177.10
10	Lab	15%	606619.00	435060.00	1041679.00	90992.85	950686.15
11	Generator	15%	243166.00	0.00	243166.00	36474.90	206691.10
12	Desktop Computer	40%	88853.00	100000.00	188853.00	13327.95	175525.05
13	Laptop	40%	64479.00	100000.00	164479.00	9671.85	154807.15
	<b>TOTAL</b>		<b>22518610.30</b>	<b>6652916.00</b>	<b>29171526.30</b>	<b>2346075.93</b>	<b>26825450.37</b>

### **REPORT**

PLACE : AMROHA

DATE :

As per our seprate Audit Report of even date attached

For HASNAIN & CO.

CHARTERED ACCOUNTANT

MUTAHIR HUSAIN  
(PROPRIETOR)

M.N. 517191