

**INDEPENDENT AUDITOR'S REPORT**

**Opinion**

We have audited the financial statements of **HAZI A.K. KHAN COLLEGE**, Hariharpara Murshidabad - 742166, which comprise the Balance Sheet as at 31<sup>st</sup> March 2019, and the Income and Expenditure Account and a Statement of Receipts and Payments, for the year then ended, and notes to the financial statements.

In our opinion, the accompanying financial statements give a true and fair view of the financial position of the entity as at 31<sup>st</sup> March, 2019, and of its financial performance for the year then ended in accordance with the Accounting Standards issued by the Institute of Chartered Accountants of India (herein after referred to as "ICAI").

**Basis for Opinion**

We conducted our audit in accordance with the Standards on Auditing (SAs) issued by ICAI. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the college in accordance with the Code of Ethics issued by ICAI and we have fulfilled our other ethical responsibilities in accordance with the code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Responsibilities of Management and Those charged with Governance for the Financial Statements.**

Management is responsible for the preparation of these financial statements that give a true and fair view of the state of affairs, results of operations and cash flows of the college in accordance with the accounting principles generally accepted in India. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the college's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the entity's financial reporting process.



### Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue and auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Place : HARIHARPARA ,MURSHIDABAD

Date :



For P. MUKHERJEE & CO  
Chartered Accountants  
Firm Regn. No. 204143E  
11/8/2019  
A. M. Banerjee  
Partner  
Membership No. 301813)

# HAZI A.K.KHAN COLLEGE

HARIHARPARA: MURSHIDABAD

Balance Sheet as at 31.03.2019

Liabilities	Amount	Amount	Asset	Amount	Amount
Capital Accounts			Building as per last A/C	102,15,212.93	
Opening balance	225,27,281.58		Addition during the year	38,951.00	
Excess of income over Expenditure	5,17,505.22	230,44,786.80	Less depreciation@5%	5,12,708.20	97,41,455.73
Audit Fees payable		42,928.00	Electrical installation & equipments	57,136.10	
Outstanding Expenses		6,000.00	Add during the year	-	
Earnest Money		7,600.00	Less dep @ 10%	5,713.61	51,422.49
			Furniture & office Equipments	6,99,153.77	
			Add during the year	-	
			Less dep @10%	69,915.38	6,29,238.39
			Library books	5,80,453.25	
			Add during the year	27,862.00	
			Less dep @10%	59,438.43	5,48,876.83
			Computer	2,93,956.53	
			Add during the year	-	
			Less dep @ 40%	1,17,582.61	1,76,373.92
			Lab. Instrument	1,37,449.25	
			Add during the year	7,347.00	
			Less dep @ 15%	21,168.41	1,23,627.84
			FD investment - SBI		3,50,000.00
			Security Deposit		34,818.00
			Advance as per last A/c	1,80,200.00	
			Add: Advance payment during the year	4,01,460.00	
				5,81,660.00	
			Less: Advance recovered during the year	3,52,060.00	2,29,600.00
			Cash in hand		1,204.00
			Cash at bank SBI-6579		6,62,258.75
			Cash at bank SBI-3050		4,76,802.85
			Cash at bank AXIS-1869		100,75,636.00
		231,01,314.80			231,01,314.80



Teacher-in-Charge  
Hazi A.K. Khan College  
Hariharpara, Dist.-Murshidabad

For P. MUKHERJEE & CO  
Chartered Accountants  
Firm Reg. No. 204133E  
A. M. Banerjee  
Partner  
(Membership No. 301813)



# HAZI A.K.KHAN COLLEGE

HARIHARPARA: MURSHIDABAD

## Income & Expenditure A/C for the period 01.4.2018 to 31.3.2019

Expenditure		Income	
PARTICULARS	AMOUNT	PARTICULARS	AMOUNT
Audit Fees	10,732.00	Tuition fee	7,28,525.00
Depreciation	7,86,526.63	Development fee	2,09,600.00
Tuition fee	3,09,663.00	Admission fee	97,500.00
Students Health Home	8,460.00	Misc. fee	4,84,810.00
Registration fee	55,690.00	Printing fee	57,800.00
Online admission fee	94,400.00	Building fee	68,750.00
Sports fee	14,730.00	Library fee	93,620.00
University Exam fee	2,70,845.00	College examination fee	84,200.00
Casual fee	19,350.00	Registration fee	78,300.00
Review fee	15,920.00	session charge	26,600.00
Bank Charge	1,423.15	Electric fee	98,810.00
Late Fees of Professional Tax	4,443.00	Misc. Trans Cost	17,940.00
Printing & stationary	50,249.00	Identity card fee	15,760.00
Telephone Bill	16,520.00	late exam fee	400.00
Electric Bill	1,16,678.00	Students Health Home	13,100.00
T.A & Conveyance	27,280.00	Sports fee	59,120.00
Honorarium	1,000.00	Student Affairs	60,770.00
College affiliation	7,000.00	Practical fee	75,700.00
Journal & Periodical	1,807.00	University Exam fee	2,74,605.00
Incentive	99,494.00	Late registration fee	200.00
Refreshment	12,546.00	Review fee	20,700.00
Subject application fee	40,500.00	Fine	7,000.00
Repair & Maintainance	30,150.00	Transfer fee	9,500.00
University challan	100.00	Magazine fee	39,400.00
Exgratia	6,000.00	Miscellaneous Income	1,95,600.00
subject Inspection	12,000.00	Bank Interest	3,62,604.00
Ceremonials	19,705.00	Lab Fee	9,750.00
Advertisement	2,565.00	Centre fee	1,59,505.00
Contingency	56,127.00	Excursion fee	19,100.00
Salary of guest teachers & casual staff & Permanent Staff	94,19,482.00	Infrastructual Fee	47,400.00
University affiliation	35,000.00	Semester charge	60,400.00
		Grant-in-aid	85,86,822.00
Surplus (Excess of Income over Expenditure)	5,17,505.22		
	120,63,891.00		120,63,891.00



*clal*  
28.11.19

Teacher-in-Charge  
Hazi A.K. Khan College  
Hariharpara, Dist.-Murshidabad

For P. MUKHERJEE & CO  
Chartered Accountants  
Firm Regn. No. 304134  
*28/11/2019*  
A. M. Banerjee  
Partner  
(Membership No. 301813)

# HAZI A.K.KHAN COLLEGE

HARIHARPARA: MURSHIDABAD

Receipt & Payment for the period 01.4.2018 to 31.3.2019

RECEIPT		PAYMENT	
PARTICULARS	AMOUNT	PARTICULARS	AMOUNT
Cash in hand	27,379.00	Tuition fee	3,09,663.00
Cash at bank SBI-6579	4,21,052.25	Students Health Home	8,460.00
Cash at bank SBI-3050	9,61,694.50	Registration fee	55,690.00
Cash at bank AXIS-1869	86,14,572.00	Online admission fee	94,400.00
Tuition fee	7,28,525.00	Sports fee	14,730.00
Development fee	2,09,600.00	University Exam fee	2,70,845.00
Admission fee	97,500.00	Casual fee	19,350.00
Misc. fee	4,84,810.00	Review fee	15,920.00
Printing fee	57,800.00	Bank Charge	1,423.15
		Late Fees of Professional	
Building fee	68,750.00	Tax	4,443.00
Library fee	93,620.00	Printing & stationary	50,249.00
College examination fee	84,200.00	Telephone Bill	16,520.00
Registration fee	78,300.00	Electric Bill	1,16,678.00
session charge	26,600.00	T.A & Conveyance	27,280.00
Electric fee	98,810.00	Honorarium	1,000.00
Misc.Trans Cost	17,940.00	College affiliation	7,000.00
Identity card fee	15,760.00	Journal & Periodical	1,807.00
late exam fee	400.00	Incentive	99,494.00
Students Health Home	13,100.00	Refreshment	12,546.00
Sports fee	59,120.00	Subject application fee	40,500.00
Student Affairs	60,770.00	Repair & Maintainance	30,150.00
Practical fee	75,700.00	University challan	100.00
University Exam fee	2,74,605.00	Exgratia	6,000.00
Late registration fee	200.00	subject Inspection	12,000.00
Review fee	20,700.00	Ceremonials	19,705.00
Fine	7,000.00	Advertisement	2,565.00
Transfer fee	9,500.00	Contingency	56,127.00
		Salary of guest teachers & casual staff	8,32,660.00
Magazine fee	39,400.00	University affiliation	35,000.00
Miscellaneous Income	1,95,600.00	Building	38,951.00
Bank Interest	3,62,604.00	Library books	27,862.00
Lab Fee	9,750.00	Lab. Instrument	7,347.00
Centre fee	1,59,505.00	Advance	4,01,460.00
Excursion fee	19,100.00		
Infrastructual Fee	47,400.00		
Semester charge	60,400.00		
Advance	3,52,060.00		
		Cash in hand	1,204.00
		Cash at bank SBI-6579	6,62,258.75
		Cash at bank SBI-3050	4,76,802.85
		Cash at bank AXIS-1869	100,75,636.00
<b>TOTAL</b>	<b>138,53,826.75</b>	<b>TOTAL</b>	<b>138,53,826.75</b>

*28.11.19*

Teacher-in-Charge  
Hazi A.K. Khan College  
Hariharpara, Dist.- Murshidabad



For P. MUKHERJEE & CO  
Chartered Accountants  
Firm Regn. No.-304103E  
A. M. Banerjee  
Partner  
(Membership No. 301813)