

## INTERNAL AUDIT REPORT OF HAZI A.K.KHAN COLLEGE

### FINANCIAL YEAR 2021-2022

#### **Background :**

Hazi A.K. Khan College was established in the year 1998 by Hariharpara Education and Development Council on active participation and involvement of Hazi A.K.Khan and is recognised by University of Kalyani, W.B vide letter No. RPS/Aff.GU./67/261/08 dated 19<sup>th</sup> August, 2008 on the basis of a letter issued by Joint Secretary of the Dept. of Higher Education, Govt. of W.B. vide letter No. 483-Edn.(CS)/4c-04/2001, dated 30th July, 2008 with the subject of Bengali, English, History Education and Philosophy. Subsequently the College has got approval to taught Geography, Political Science, Physical education, Sanskrit and Arabic. Over and above regular academic course the college has also provides various extra-curricular activities, Add on course and Certificate course on various matters and topics. Students' academic, physical and life skills are assessed in the form of report narratives rather than Grades and marks.

#### **1. Constitution of the AAA Committee:**

As per UGC directive of 2004, subsequently amended in 2017, all the higher education institutions in the country have to go for yearly compulsory Academic and Administrative Audit. The management of the college is committed towards bringing necessary reforms for achieving quality and excellence in academic and administrative matters, in tune with the vision and mission of the institution, which is imperative by appointment of the committee of renowned academicians. Realizing the significance of the task, administrative discipline and accountability, the committee of Internal Quality Assurance as recommended by UGC consisting of Fourteen(14) members with combination of fulltime members from Teachers, local society members, Industrialist, Senior Administrative Officer, representative of Student and staffs headed by the Principal of the college controlling the Academic and Administrative decisions with quality assurance is re constituted during the academic year 2021-22.

#### **2. Educational Departments:**

The College has the following educational departments for Graduation level.

Arts/Humanities
Sanskrit
Bengali
English
History
Philosophy
Political Science
Education
Physical Education
Geography
Arabic



In addition to the above regular normal course of studies, the College has also provided following extra curriculum activities of Add on Course for a duration of 30 hours during the year 2021-22

**i) Gononattyol Adolone By Bijon Bhattacharya:**

Course is offered by Bengali department of the college for honours course. During the year 2021-22, 113 students have joined the course and 112 students have successfully completed.

**ii) Satinath Bhadurir Sahittye Ontojo Shreynir Kotha:**

Department of Bengali of the college has offered the course to Program Course student of the college. During the year 2021-22, 197 students of honours course have joined the course and 190 students have successfully completed.

**iii) Gender, School and Society:**

Department of Education of the college has offered the course to honours students. Seventy nine students of honours course have admitted and successfully completed.

**iv) Education for children with Special Needs:**

This facility has been provided to Program Course student of Education by the Education Department. During the year 2021-22, 199 number of students have joined the course and 191 number of students have completed the course.

**v) Detective Fiction:**

Department of English of the college has the course to the honours student. During the year 36 number of students have joined the course and successfully completed.

**vi) Mathematical Geography:**

Department of Geography of the college has offered the course for Honours course students. Fifty-four number of candidates have joined and completed the course.

**vii) Silk Industry in Murshidabad:**

This course has been offered by the History Department of the college to Honours course students. During the year 158 no. of students have joined the course and 155 no. of students have successfully completed the course.

**viii) History in Literature: Colonial Bengal:**

History Department of the college has offered the course to Program course students. 224 number of students have joined the course and 217 number of students have completed successfully.

**ix) Ethical Values on Child Labour:**

This course has been offered by the Philosophy Department of the college for honours course students. 16 students have joined the course and successfully completed.





x) **Modern Indian Thought:**

This course has been offered by the Philosophy Department of the college for honours course students. 77 students have joined the course and 74 students have successfully completed.

xi) **Constitutionalism and Indian Constitutionalism:**

This course has been offered by the Political Science Department of the college for honours Course students. 48 students have joined the course and successfully completed.

xii) **Literary movements and trends:**

This course has been offered by the Arabic Department of the college for program Course students. 05 students have joined the course and successfully completed.

xiii) **Sports Medicine:**

This course has been offered by the college for all and 20 students have joined the course and successfully completed.

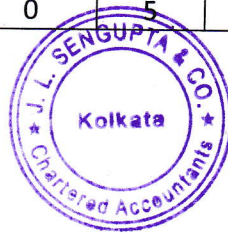
4. (a) **Student Strength for the financial year 2021-22 in UG Courses:**

Subject/Academic Course	Intake Capacity	1 <sup>st</sup> SEM		3 <sup>rd</sup> SEM		5 <sup>th</sup> SEM	
		Honours	General	Honours	General	Honours	General
Bengali (Hons)	73	27		37		38	
English Hons)	40	24		16		6	
History Hons)	120	84		41		39	
Education Hons)	75	50		23		20	
Geography Hons)	30	28		14		14	
Philosophy (Hons)	30	5		7		4	
Political Science (Hons)	40	26		13		9	
Programme Course / General Course	1100	-	772	-	241	-	135
TOTAL	1508	244	772	151	241	130	135

4. (b) **Teaching Staffs of the College**

The college has 31+1 number of experienced and qualified permanent faculty members.  
Permanent Faculty Strength for the financial year 2021-22 is as follows:

Educational Qualification	Permanent Teachers						State Aided College Teacher	
	Professor		Associate Professor		Assistant Professor			
	Male	Female	Male	Female	Male	Female	Male	Female
Ph. D.	1	0	0	0	3	3	0	0
M. Phil.	0	0	0	0	2	1	0	0
P.G.	0	0	0	0	0	1	20	01
Total	1	0	0	0	5	5	20	01



## 5. College Administration:

The college has the following four administrative bodies for proper functioning and running of the college.

- a) The college has eleven members Governing Body (GB) with the combination of four Govt. nominee, two University Nominee, one NTS nominee and three members from teaching staffs and principal. The said GB is functioning w.e.f 06.08.19. The Governing Body has held four meetings during the financial year 2021-22.
- b) Finance Sub Committee headed by Principal along with Teacher, Accountant and one member from GB is formed during the year 2021-22. During the financial year 2021-22, the committee meets five times to take major financial decisions.
- c) Building/Development committee is formed during the year 2021-22 heading by Principal three members from teachers and other two members from staffs and one external civil engineer from Block office. During the year 2021-22 the committee has organised two meetings.
- d) Internal Quality Assurance Cell has formed as per recommendation of UGC. Accordingly the college has formed Fourteen members committee with combination of fulltime members from Teachers, local society members, Industrialist, Senior Administrative Officer, representative of Guardian etc. headed by the Principal of the college controlling the Academic and Administrative decisions with quality assurance. The committee has held three meetings during the financial year ended on 31.03.22.
- e) During the year Library Committee headed by Principal, consisting of 5 teaching and 2 non-teaching members is formed. All decision regarding addition/modifications etc. is taken by the committee. During the year Committee has held two meetings on 25<sup>th</sup> Nov. 2021 and 3<sup>rd</sup> Feb. 2022.

## 6. (a) Audit Objective and Scope:

Internal audit provides independent assurance on the effectiveness of internal controls and risk management processes to enhance governance and achieve organisational objectives.

There are certain concepts, which form integral part of the internal audit activity and, therefore, apply to most internal audits. In fact, some of the concepts are ingrained in the Definition of Internal Audit. The key concepts are in the nature of:

- Internal Controls
- Risk Management
- Governance Processes
- Compliance with Laws and Regulations





The objective of this audit was to provide assurance on:

- Revenue controls and management oversight as to the completeness, accuracy and authorization of revenue transactions from initiation to processing, recording and reporting of revenues.
- How well and the degree to which revenue controls and management oversight are being followed.
- Recording of revenue transactions into the accounts receivable, general ledger accounts and management reporting systems.

6. **(b) Audit Scope :**

The Scope included:

- Revenue processes from initiation of revenue streams , calculation of assessments, fees, and charges, posting of invoices to Accounts Receivable sub-ledger and the general ledger, and internal reporting as well as billing adjustments and late & erroneous filing penalties.
- A review of the general ledger and Accounts Receivable sub-ledger functions, except posting of billings/invoices, and control/balancing of receivables/revenue to the general ledger.

6. **(c) Methodology of the Audit:**

The internal audit for the year ended on 31<sup>st</sup> March, 2022 has been carried out as per the scope determined by the management of the College. The Audit was conducted on the basis of the finalized Audit programme. After distribution of the audit work and responsibilities, the concerned staff performed their job and directly reported to the Team Manager on daily basis. Evidence was gathered through discussion with relevant staff members and samples of prime source documents were selected and tested to evaluate the effectiveness of the controls in operation. A summary of the findings is contained within the following paragraphs.

Areas covered for the year ended 31<sup>st</sup> March. 2022 are as stated below:

- Accounting Process
- Cash and Bank Operations
- Expenditure
- Fixed Assets
- Donations received
- Maintenance
- Advances to Staff/Advance for expenses only.
- Action taken by management in respect of previous periods' audit observations- Necessary action was initiated to curve out the adverse comments in earlier Internal Audit Reports.

The Internal audit was designed to ensure that:

- There are adequate internal controls across the operations
- Internal controls are operating as intended
- There are compliances with management policy
- There are compliances with statutory requirements.



We have conducted the Internal Audit of the College, for the period 1<sup>st</sup> April, 2021 to 31<sup>st</sup> March, 2022 (F.Y2021-22).

We have carried out the audit in accordance with the standards on auditing promulgated by the Institute of Chartered Accountants of India. It is the responsibility of the management to maintain fair and proper documentation, generation of books and records and the various interim financial reports and annual statements, and to implement a proper internal control system commensurate with the size of the organization. Our responsibility is to verify the books and accounts commensurate with standards and guidelines, to see that there is proper documentation, and internal control is in existence during the period of Audit and to report deficiencies, if any, existing in the operation of the college.

## **7. Executive Summary Report:**

- 7.1 Date of voucher and date of entry in the cash book are not same .Vouchers are entered in the cash book as per bank statement and in case of cash voucher it is entered on the date of payment or when it is approved by the Principal.
- 7.2 While preparing voucher proper Accounting Head should be debited by classifying expenses between recurring nature and nonrecurring nature like AMC charges, Salary, Electricity etc. are recurring nature, however some repairs & maintenance in the nature of nonrecurring nature, hence it should be capitalised. Though some improvements have made compared to last year, however scope is there for further improvement. Service Charges paid to PRO Help for filing TDS Return should be debited to Service Charges instead of Contingency.
- 7.3 Fixed Assets Register showing Cumulative position, location, identification number and value of Fixed Assets are not maintained by the college. Neither, the college has identified and removed the items of Fixed Assets which have expired their physical/working life/unserviceable items due to wear & Tear from the list. As a result, the book balance of Fixed Assets is overvalued.
- 7.4 Service Books and Leave Records of both Teaching and non-teaching staffs are maintained and updated in all cases up to the financial year 2021-22.  
Deficiencies in maintenance of Service Book is mentioned in our detail report, para No.8.13.
- 7.5 Register for AMC of all Equipment's/ Machinery including Computer Hardware and Software is to be maintained. The Register should contain Name of the Equipment, Name of the Vendor, Date of purchase, Date of installation, Due date of servicing and Remarks for date of servicing and initial of the Vendor.
- 7.6 College has provided the facility of uploading of application for **Kanyahree, Aikyashree** benefit of Govt. Of W.B Scheme. The College has not maintained any register for number of candidates applied to avail the benefit of the scheme, reasons for rejection and number of forms uploaded in the W.B.Govt. Portal for sanction by the Govt. of W.B.





- 7.7 The college has a well-equipped Library. All decision regarding Library has taken by the 7 member's Library Committee .During the year 2021-22 the committee has hold two meetings. During the year the college has added new books amounting to rupees 2,57,020.00.
- 7.8 Issue of Purchase Order (PO) for purchase or supply of goods and Work Order (WO) in all cases of supply of service by service provider should be implemented for all purchases and for services based on monetary ceiling fixed by the Finance committee.
- 7.9 Electricity bill relating to the period prior to handover the building should be recovered from contractor details of which mentioned in the previous year's report.
- 7.10 Advance register is not maintained properly. There is unreconciled balance of Amounting to Rs.39 000.00.For details refer para No.8.12.
- 7.11 Provident Fund Balance should be reflected in the Balance Sheet, showing treasury Balance in the assets side of the balance sheet and balance as per college accounts In the liability side of the balance sheet.

## **8. Detail Report:**

The auditing work was performed in accordance with the Standards for the professional Practice of Internal Auditing and included such tests and appraisals of the component policies, procedures, systems and processes as were considered necessary for Behala College.

Based on the results of our audit tests and programs, we report that our audit efforts disclose the following:

### **8.1 Accounting Process :**

- i) Accounting process needs to be standardised to ensure proper nomenclature of accounts and to ensure control over the transactions booked along with systematic maintenance of records. Head of accounts depends upon the nature/purpose of expenses. Payments made to PRO Help for filing of TDS Return to be debited to Service Charges Account instead of Contingency Account.
- ii) Vouchers are prepared on day-to-day basis. All vouchers are made available for our verification.
- iii) All vouchers are serially numbered and recorded in the Cash Book. However it is observed that date of preparation of vouchers and date of entry in the cash book are not same. Vouchers are entered in the cash book on the basis of bank statement i.e. after payments are cleared.
- iv) Most of the vouchers doesn't mentioned the mode of payment i.e whether payments are made in cash or bank



## **8.2 Issue of Purchase Order (PO), Work Order (WO)**

It is the practice of every organisation to issue Purchase Order (PO) for purchase of any goods or materials and, Work Order (WO) in case of service. It is a documentary evidence of placing the order to be sign by authorised person of the Organisation/ Institution. When delivery is completed, then Invoice/Challan/Bills etc. should be crossed checked with specification mentioned in PO or WO whichever is applicable. Whereas this system is not strictly followed by the college in all cases, except when value of the order exceeds rupees one lac.

## **8.3 Admission and Collection of Fees**

The college has implemented a system of Automated Admission and collection of fees through college website and Software (Admission Management System). This has resulted efficient maintenance of records along with reduction of paperwork and manpower.

The college has provided the facility of online admission. Candidates can get admission through online by depositing scheduled fees. After admission through online, the college authority has create Student ID for each successful candidates. At the end of the day the authority can get the information about the No. of successful candidate and amount deposited under different heads of collection.

During the year ended on 31.03.22, the college has collected Tuition Fees of Rs.13,37,300.00 (Gross) and return to W.B Govt.Rs.6,33,175.00/- being a part of the 50% of Tuition Fees received during the year, to The Education Directorate, W.B. Government for the year 2021-22. The College has also return to the Education Directorate, W.B. Government balance amount of tuition fees being the part of 50% of tuition fees collected during the subsequent year. The college has followed the practice to collect all types of fees in upfront at the time of admission from students. Therefore there is no outstanding dues from Students.

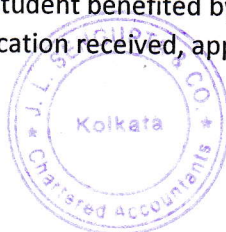
## **Cancellation of Admission**

The college has provided the facility of online cancellation of admission. Those who has cancelled their admission online can claim refund of Fees deposited, by producing Deposit Receipt and online cancellation statement.

After detail scrutiny of application for cancellation of admission, the college has refunded the amount of Rs.1280.00 for two candidates after deducting Rs.2000.00 for cancelation charges.

## **Kanyashree Scheme:**

The college has provided the facility of availing Kanyashree Scheme of the Govt. of West Bengal. During the year 2021-22 only one student benefited by kanyashree Scholarship. The college should maintain a register for application received, application uploaded/disposed and application sanctioned.





**Aikyashree Scheme:**

The college has provided the facility of availing Aikyashree Scheme of the Govt. of West Bengal. We are informed that during the year 2021-22, 1371 number of candidates are applied for the scheme. After scrutiny department has uploaded 1371 forms to the portal and approved by the West Bengal Minorities Development & Finance Corporation. All the above 1371 students are benefited by the Scheme.

**SC, ST & OBC Grant:**

The college has provided the facility of availing SC, ST & OBC Grant of the Govt. of West Bengal. During the year 2021-22, 76 candidates have obtained the benefit of the grant. Scheme wise benefit are given below:

SL No.	Name of the Scholarship	No.of Students
1	Post Matric Scholarship for SC	39
2	Post Matric Scholarship for ST	02
3	Post Matric Scholarship for OBC-B	32
4	Post Matric Scholarship for OBC A	03

**SVMCM Scholarship:**

The college has also provided the facility of availing SVMCM Scholarship offered by DPI, HED, WB for eligible students of both Arts and Science students. During the year 2021-22, 54 students are benefited and awarded by Rs.12000/-PA.

**8.4 Cash and Bank Operations:**

- (i) Cash Book is maintained manually as a part of Financial Accounting. All Cash transactions are not recorded in Cash book on the date of transaction. Entries are entered in the cash book when payments are made by cash in case of cash transaction and entries of bank transactions are entered in the cash book on the basis of bank statements when cheques are cleared. Cash Register maintained by Cashier is updated on daily basis and daily balances are certified by both Cashier and Principal.
- (ii) Bank Reconciliation Statements are prepared on a monthly basis, with supporting documents being kept on file. Three Bank Accounts including one Savings Account are maintained by the college. All bank balances are reconciled up to 31.03.2022 and tallied with bank statements/Pass Book.
- (iii) All bank statements and passbook are available for our verification, and we have not observed any irregularities.

**8.5 Purchase of Fixed Assets and Consumables**

**Policy:** The College is procuring Consumables, Fixed Assets, Stationery and Other materials from the enlisted Suppliers, where the Order Value is up to Rupees Ten



Thousand. For Order values between Rupees Ten thousand to Rupees one lacs, vendors are informed through College website. Then the Tender Committee on the basis quotation selected the vendor.. In case of Oder size more than Rs. One lacs, procurement is made through e-Tendering process.

#### **8.6 Stock Records**

- (i) Geography Department: Instrument Purchase Register / Stock Register is maintained by the Department without showing date of purchase, Invoice No. name of the supplier, and value of the Item.

#### **8.7 Fixed Assets**

- (i) The college has not maintained any Fixed Assets Register since beginning. The college has only maintained a stock register for recording quantitative details of items of fixed assets. Fixed Assets Register showing Cumulative position, location, identification and value of Fixed Assets are not maintained by the college. Neither, the college has identified and removed the items of Fixed Assets which have expired their physical/working life/unserviceable items due to wear & Tear from the list. As a result, the book balance of Fixed Assets is overvalued.
- (ii) Management should introduce a system of physical verification of Fixed Assets at the yearend either internally or by appointing an outside agency.

#### **8.8 Library**

The college has well managed Central Library having sufficient number of Text book and reference book. The library has installed Automated Software (KOHAs) maintaining all the Receipts, Issue, Return & Fine collection. In addition to the software the college is maintaining Manual Accession Register.

All decision regarding Library has taken by the eight members Library committee headed by principal along with five teaching and two nonteaching staffs is formed during the year. During the year 2021-22 existing committee has hold two meetings.

The Library has 7388 numbers of books including 273 number of donated books with depreciated value of Rs.6,34,120.95 as on 31.03.2022,.During the year 2021-22 the college has added 1261 number of new books amounting to rupees 2,59,616.00.

#### **8.9 AMC Register**

Register for AMC of all Equipment/ Machinery including Computer Hardware and Software is to be maintained. The Register should contain Name of the Machineries/Equipment, Name of the Vendor, Date of purchase, Date of installation, Due date of servicing and Remarks for date of servicing and initial of the Vendor. At the time of servicing, vendor should initial the register. The Register should provide the information to the management about the quality and efficiency of the Machineries/Equipment. If repeated Servicing is required for any machineries and equipment i.e. frequency of servicing is high then quality and efficiency of the machineries/equipment is low.





8.10 **Government Grants:**

During the year 2021-22 the college has received only following Salary Grant and utilised the same Grants:

Nature of Grant	Amount received(Rs.)	Amount utilised/paid (Rs.)
Salary	2,15,66,218/-	2,15,66,218/-

8.11 **Donations :**

No Donation has been received during the year.

8.12 **Advances to Staff/Advance for expenses:**

- College has paid advances to Staffs for expenses and such advances are adjusted when details of expenses are submitted .
- College has paid advances to Staffs against Salary and are realised in instalment from salary.
- The college has maintained an Advance Register manually to Control and monitor all advances for timely adjustment/recovery.

**Outstanding Balance Advances as on 31.03.2022:**

Particulars	Amount (Rs.)
<b>Balance as on 01.04.21</b>	<b>2,38,570.00</b>
Fresh Advance for the year 2021-22	2,14,360.00
Advance Recovered during the year 2020-21	3,10,930.00
<b>Balance as on 31.03.22</b>	<b>1,42,000.00</b>

Above balances are not reconciled as on 31.03.22.Unreconcilled Balances are given below.

SL No.	Name	Amount(Rs.)
1	Faruk Sk.	49,000.00
2	Chandrani Pal	54,000.00
	Total Reconciled	<b>1,03,000.00</b>
	Unreconciled	39,000.00
	Closing Balances	<b>1,42,000.00</b>

8.13 **Payroll:**

- The internal controls are satisfactory.
- Attendance Records are maintained with Biometric Devices along with manual records which is authenticated by Principal. Service Books and Leave Records are maintained and updated up to the financial year 2021-22. Position of Service Book & Leave records are provided below.



**HAZI A.K.KHAN COLLEGE: HARIHAR PARA MURSHIDABAD**  
**TEACHING STAFF AS ON 31.03.2021**  
**G.O.NOS. OF SANCTIONED POSTS**

SL No.	Name	Designation	Post creation GO	Date of Joining	Remarks
1	Dr Munmun Dutta	Asst.Professor	824-Edn(CS)/10M-12/07 dated22.12.2008	03.10.16	Fixation updated up to 01.07.21
2	Dr Krishnendu Munsu	-Do-	483-Edn(CS)/4C4/2001 dated30.07.2014	23.12.16	Fixation updated up to 01.07.21
3	Dr.Arun Kr. Singha		824Edn(CS)/10M12/07 dated- 22.12.2008	06.01.17	Fixation and Leave records updated up to 31.03.22
4	Dr Piyali Dan		483-Edn(CS)/4C-4/2001 dated- 30.07.2014	13.02.2017	Fixation updated up to 16.08.21
5	Dr Chandrani Pal		824-Edn(CS)/10M-12/07 dated22.12.2008	13.02.2017	Fixation updated up to 01.07.21
6	Samim Aktar Molla		824-Edn(CS)/10M-12/07 dated22.12.2008	29.04.2017	Fixation and Leave records updated up to 31.03.22
7	Bidisha Munshi		483-Edn(CS)/4C-4/2001 dated- 30.07.2014	29.04.2017	Leave records updated up to 31.03.22
8	Dr Pulokes Mandal		483-Edn(CS)/4C-4/2001 dated- 30.07.2014	19.07.2017	Fixation and Leave records updated up to 31.03.22
9	Dr Nanigopal Malo		824-Edn(CS)/10M12/07 dated- 22.12.2008	19.07.2017	Fixation updated up to 01.07.21
10	Emanuel Hansda		483-Edn(CS)/4C-4/2001 dated- 30.07.2014	07.08.2019	Fixation and Leave records updated up to 31.03.22

**NON-TEACHING STAFF ASON 31.03.2021**  
**G.O.NOS. OF SANCTIONED POSTS**

SI No.	Name	Designation	Post Creation GO	Date of Joining	Remarks
1	Atin Ghosh	Accountant	483-Edn(CS)/4C-4/ 2001 dated30.07.2008	25.06.2009	Fixation and Leave records updated up to31.03.22
2	Prolay Kr. Saha	Cashier	483-Edn(CS)/4C-4/2001 dated- 30.07.2009	25.06.2019	-Do-
3	Jamila Khatun	Clerk	483-Edn(CS)/4C-4/2001 dated- 30.07.2010	25.06.2009	-Do-
4	Alauddin Biswas	Typist	483-Edn(CS)/4C-4/2001 dated- 30.07.2011	25.06.2009	-Do-
5	Hasanul Islam	Peon	483-Edn(CS)/4C-4/2001 dated- 30.07.2012	25.06.2009	-Do-





6	Sukumar Biswas	Peon	483-Edn(CS)/4C-4/2001 dated- 30.07.2013	25.06.2009	-Do-
7	Aminur Jaman	Guard	483-Edn(CS)/4C-4/2001 dated- 30.07.2014	25.06.2009	-Do-

#### 8.14 Statutory Compliances:

- (a) Tax Deducted at source in eligible cases.
- (b) TDS Returns in the form of 24Q & 26Q are submitted in time.
- © Profession Tax in eligible cases has been deducted and deposited and return has been submitted in time.

#### 8.15 Key areas of weakness that needs improvement:

- (i) Register for AMC of all Equipments/ Machinery including Computer Hardware and Software should be maintained.
- (ii) Provident Fund Balance as per Subsidiary Ledger maintained by the college is not Talled with the Balances as per treasury due to delay in allotment of interest by Treasury. Provident Fund Balances are not show In the Balance Sheet. Details of balances is provided below.

SL No.	Particulars	Amount(Rs.)
1	P F Balance as per Treasury	54,82,477.00
2	P F Balance as per Subsidiary Ledger	58,21,536.00

Above differences are arises due to interest of Rs.3, 39,059.00 credited by Treasury During the year 2022-23

- (iii) Advance Register should be maintained properly and outstanding balance at the end of the year should be reconciled with the ledger balances name wise

#### 8.16. Seminar & Workshop:

During the year 2021-22 the College has organised following Seminar & Workshop.

SL No.	Subject	Organised By	Date
1	Importance of IPR in Modern Global Economic Enviornment	IQAC	12.02.22
2	Antarjatic Matribhasa Dibas	IQAC	21.02.22
3	Role of Theatre in Life	Bengali Department	24.02.22
4	Career Counselling(RICE)	IQAC	03.03.22
5	Significance of International Women's Day	Education Department	08.03.22



Further it is observed that college has reimbursed amounting Rs 800/- for expenses incur by faculties for attending seminars organised by other institutions / Organisation.

#### 8.17 MOU with Academic & Non Academic Institutions/Organisations:

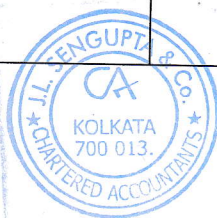
The College has signed MOUs with several Academic and non-Academic organisations/ Institutions for skill development, better education, exchange of faculty, Collaboration in teaching, research and development, and consultancy studies in the field of mutual interest, Undertaking joint research wherever feasible. Efficiency building and employment generation. During the year 2021-22 following Academic and non-Academic MOUS signed by the college.

#### Particulars of MoUs between Hazi A.K.Khan College and other Academic Organisations

Sl no.	Name of the Institution	Date of Signing	Validity	Purpose
1	J. R. MAHAVIDYALAYA, Amtala, MSD	17.11.2021	17/11/21 to 30/06/26	Academic
2	R. B. C. COLLEGE, Kandi, MSD	26.11.2021	5 years	„
3	S. R. FATEPURIA COLLEGE, Beldanga, MSD	01.01.2022	01.01.22 to 30.06.27	„

#### Particulars of MoUs between Hazi A.K.Khan College and other Non-Academic Organisations

Sl no.	Name of the Organisation	Date of Signing	Validity	Purpose
1	RIGHT BRAIN TECHNOLOGY, Kolkata	22.09.2021		Skill Development and Employment Generation
2	M/s JAKIRUL SK POWERLOOM, Hariharpara	23.11.2021	3 years	„
3	PRAVAT SANGHA, Hariharpara	05.01.2022	5 years	Sports and Social Welfare
4	BAHARAN YOUTH COMPUTER TRAINING CENTRE, Hariharpara	05.01.2022	3 years	Skill Development and Employment Generation
5	P B BIGYAN MANCHA, MURSHIDABAD DISTRICT UNIT, Berhampore	07.01.2022	3 years	Environmental and Social Awareness
6	RAJIB KARATE, Hariharpara	14.01.2022	3 years	Skill Development
7	RIGHT BRAIN TECHNOLOGY, Kolkata	28.01.2022		Skill Development and Employment Generation
8	SWARUPPUR EDUCATIONAL & SOCIAL WELFARE TRUST, Hariharpara	17.03.2022	5 years	Social Welfare
9	HARIHARPARA JANAKALYAN SAMITY, Hariharpara	17.03.2022	5 Years	„






### 8.18 Audit Observations and Management Reply:

Sl No.	Audit Observation	Management Reply
	<b>Accounting Process :</b>	
1	Accounting process needs to be standardised to ensure proper nomenclature of accounts and to ensure control over the transactions	The observation is noted for compliance in future.
2	Date of voucher and date of entry in the cash book should be same.	.The observation is noted for compliance in future.
	<b>Advances</b>	
3	Un reconcile balance of Staff Advance should be reconciled at the year end.	The observation is noted for compliance in future.
	<b>Library</b>	
4	Accession number of books should be mentioned in the Challan.Bill	Observation noted.
	<b>Purchase Order/Work Order:</b>	
5	Management should introduced system of issuing Purchase Order (PO) for purchase or supply of goods and Work Order (WO) in case of supply of service by service provider.	Observation noted.
	<b>Others</b>	
6	Recognition of Expenses should be on the basis of bill submitted by the vendor/service provider, but not on the basis of payments.	We have followed cash basis of accounting, to change the policy, approval/permission of the higher authority is required.
7	Register for AMC of all Equipments / Machinery including Computer Hardware and Software is to be maintained.	The observation is noted for compliance in future.
8	PF Balances should be reflected in the Balance Sheet.	Observation noted.
9	Fixed Assets Register should be maintained showing full particulars of the assets including situations.	Observation noted.
10	Physical verification of the Fixed Assets should be conducted at the year end.	Observation noted.
11	Electricity Bill for the construction period of the Annex Building should be recovered from contractors.	

Place: Kolkata  
Dated: 15.06.22

  
  
**R.JANA**  
 Partner  
 J.L.Sengupta & Co.  
 Chartered Accountants  
 FRN: 307092E  
 MRN: 056025

**HAZI A.K.KHAN COLLEGE**  
**HARIHAR PARA . MURSHIDABAD**

**Balance Sheet as at 31st March,2022**

Liabilities	Amount Rs.	Amount Rs.	Assets	Amount Rs.	Amount Rs.
Capital Fund			<b>Building</b>		5,83,77,223.36
Opening Balance	71,07,024.46		Balance as last A/c	6,07,63,754.43	
			Add:New Addition	6,70,873.00	
				6,14,34,627.43	
over Income	16,49,407.98	54,57,616.48	Less:Depreciation	30,57,404.07	
			<b>Electrical Installation &amp; Equipment</b>		84,766.75
			Balance as per last A/c	41,652.22	
			Add:New Addition	50,005.00	
				91,657.22	
TDS Payable		4,286.00	Less:Depreciation	6,890.47	
Building Grants		6,98,60,127.00	<b>Furniture &amp; Office Equipment</b>		22,29,229.29
			Balance as per last A/c	5,09,683.10	
			Add:New Addition	18,94,779.00	
				24,04,462.10	
			Less:Depreciation	1,75,232.81	
			<b>Library Books</b>		6,34,120.95
			Balance as per last A/c	4,44,962.83	
			Add:New Addition	2,59,616.00	
				7,04,578.83	
			Less:Depreciation	70,457.88	
			<b>Computer</b>		946115.166
			Balance as per last A/c	68,006.61	
			Add:New Addition	11,56,008.00	
				12,24,014.61	
			Less:Depreciation	2,77,899.44	
			<b>Lab. Equipment</b>		83,084.87
			Balance as per last A/c	97,746.91	
			Less:Depreciation	14,662.04	
			<b>Electronics &amp; Electrical</b>		2,50,606.40
			Balance as per last A/c	NIL	
			Add:New Addition	3,99,011.00	
			Less:Depreciation	1,48,404.60	
			<b>FD- Investment- SBI(As per Last A/c)</b>	8,95,829.00	
			Accrued Interest	63,249.00	9,59,078.00
			<b>Security Deposit</b>		34,818.00
			(As per Last A/c)		
			<b>Advance(As per Last A/c)</b>	2,38,570.00	
			Paid during the Year	2,14,360.00	
				4,52,930.00	
			Less: Recovered during the year	3,10,930.00	1,42,000.00
			<b>Cash &amp; Bank Balances:</b>		1,15,80,986.71
			Cash in hand	14,533.00	
			Cash at Bank A/c No-30523456579(SBI)	1,98,872.52	
			Cash at Bank A/c No-11830443050(SBI)	5,45,791.41	
			Cash at Bank A/c No-913010022371869(Axis)	93,19,940.78	
			" Cash at Bank A/c No-922010012561599(Axis)	15,01,849.00	
		7,53,22,029.48			7,53,22,029.48

Ledger Accounts and figures of the previous year's are regrouped and rearranged where ever necessary

  
**Principal**  
**Hazi A.K Khan College**  
**Hariharpara, Murshidabad**

**For J.L. Sengupta & Co.**  
**Chartered Accountants**

  
**R. Jana**  
**Partner**  
**FRN : 307092E**  
**MRN : 056025**

15/6/22




# HAZI A.K.KHAN COLLEGE

HARIHARPARA: MURSHIDABAD

## Income & Expenditure Account for the year ended 31st March,2022

EXPENDITURE		INCOME	
PARTICULARS	AMOUNT	PARTICULARS	AMOUNT
By Tuition Fee	6,37,975.00	"Tuition Fee	13,37,300.00
"Service Charge Online Admission	1,52,375.00	" Development Fee	6,00,700.00
"University Exam Fee	5,48,550.00	" Admission Fee	2,02,320.00
"Registration Fee	1,64,500.00	" Misc. Fee	6,45,355.00
"Bank Charge	2,639.66	" Printing Fee	1,23,930.00
"Printing & Stationary	1,73,763.00	" Building Fee	1,76,600.00
" Journal & Periodicals	1,840.00	" Library Fee	1,76,650.00
"Telephone & Internet Charge	13,425.00	" College Examination Fee	250.00
"Electric Bill	1,12,156.00	" Registration Fee	1,20,560.00
" Travelling Expenses	20,150.00	" Session Charge	3,700.00
" Postage	4,085.00	" Electric Fee	1,77,040.00
"University Affiliation fee	30,000.00	" Misc.Trans Cost	33,130.00
" Incentive of NTS & TS	1,05,212.00	" Identity Card Fee	35,440.00
" Refreshment	52,230.00	" Semester Charge	2,02,855.00
"Repairing & Maintainance (Electric)	25,130.00	" Students Health Home	22,680.00
"Repairing & Maintainance (Computer)	41,744.00	" Sports Fee	1,05,110.00
"Repairing & Maintainance (Building)	87,477.00	" Student Affairs	1,39,260.00
"Repairing & Maintainance (Furniture)	69,710.00	" Practical Fee	38,300.00
"Interest on TDS	258.00	" University Exam Fee	4,86,560.00
" Conveyance	69,689.00	"Fine	1,890.00
" Contingency	81,560.00	" Lab Fee	43,750.00
" Electric Fee	-	" Transfer Fee	450.00
"Ceremonials	1,91,927.00	" Magazine Fee	93,550.00
"Audit fee( short provision)	1,932.00	" Sale Proceed(Forms)	61,998.00
"Audit Expenses	18,555.00	" Grant-in-aid	2,15,66,218.00
"Gardening	2,44,734.00	" Bank Interest	3,74,755.00
Professional Tax	660.00	" Centre Fee	1,58,365.00
" Salary of staffs	2,17,73,448.00	" Excursion Fee	29,500.00
" Students Health Home	34820.00	" Interest on FD	68,388.00
"Sports & Games	41930.00	Deficit:Excess of	16,49,407.98
"Website Renewal	43400.00	expenditure over Income	
"Software Charge	15500.00		
"TDS on FD Interest	5139.00		
"Seminar	34745.00		
Depreciation	3750951.32		
"Security Charges	63000.00		
"Service Charges	3250.00		
"Magazine Expenses	32500.00		
"Agriculture Expenses	2700.00		
" ID Card Expenses	22352.00		
	2,86,76,011.98		2,86,76,011.98

  
Principal  
Hazi A.K Khan College  
Hariharpara, Murshidabad

For J.L. Sengupta & Co.  
Chartered Accountants

  
R. Jana  
Partner  
FRN : 307092E  
MRN : 056025  
15/6/22

**HAZI A.K.KHAN COLLEGE**  
**HARIHARPARA: MURSHIDABAD**  
**Receipts & Payments Account for the year 2021-2022**

RECEIPT		PAYMENT	
PARTICULARS	AMOUNT	PARTICULARS	AMOUNT
To Cash in hand	7,055.00	By Tuition Fee	6,37,975.00
" Cash at Bank A/c No-30523456579(SBI)	9,60,347.84	"Building	6,70,873.00
" Cash at Bank A/c No-11830443050(SBI)	8,37,712.85	"Service Charge Online Admission	1,52,375.00
" Cash at Bank A/c No-913010022371869(Axis)	1,20,77,744.68	"University Exam Fee	5,48,550.00
"Tuition Fee	13,37,300.00	"Registration Fee	1,64,500.00
" Development Fee	6,01,300.00	"Bank Charge	2,639.66
" Admission Fee	2,02,770.00	"Advance payment	2,14,360.00
" Misc. Fee	6,45,355.00	"Printing & Stationary	1,73,763.00
" Printing Fee	1,24,110.00	" Journal & Periodicals	1,840.00
" Building Fee	1,76,800.00	"Telephone & Internet Charge	13,425.00
" Library Fee	1,76,900.00	"Electric Bill	1,12,156.00
" College Examination Fee	500.00	" Computer	11,56,008.00
" Registration Fee	1,20,560.00	" Travelling Expenses	20,150.00
" Session Charge	4,600.00	" Postage	4,085.00
" Electric Fee	1,77,300.00	" Library Books	2,59,616.00
" Misc.Trans Cost	33,310.00	"University Affiliation fee	30,000.00
" Identity Card Fee	35,480.00	Centre Fee Exp.	1,05,212.00
" Semester Charge	2,02,855.00	" Refreshment	52,230.00
" Students Health Home	22,680.00	"Repairing & Maintainance (Electric)	25,130.00
" Sports Fee	1,24,180.00	"Repairing & Maintainance (Computer)	41,744.00
" Student Affairs	1,39,400.00	"Repairing & Maintainance (Building)	87,477.00
" Practical Fee	38,900.00	"Repairing & Maintainance (Furniture)	69,710.00
" University Exam Fee	4,86,560.00	" Furniture	18,94,779.00
"Fine	1,890.00	" TDS	53,315.00
" Lab Fee	43,750.00	"Interest on TDS	258.00
" Transfer Fee	450.00	" Conveyance	69,689.00
" Magazine Fee	93,650.00	" Electric Installation & Electrification	50,005.00
" Sale Proceed(Forms)	62,698.00	" Contingency	81,560.00
" Grant-in-aid	2,15,66,218.00	" Electric Fee	260.00
" Bank Interest	3,74,755.00	"Ceremonials	1,91,927.00
" Advance recovered	3,10,930.00	" Student Affairs	140.00
" Centre Fee	1,58,365.00	" Magazine Fee	100.00
" Excursion Fee	29,500.00	" Practical Fee	600.00
"TDS Deducted	57601	"Audit fee	12,664.00
		"Audit Expenses	18,555.00
		"Gardening	2,44,734.00
		Professional Tax	660.00
		" Misc.Trans Cost	180.00
		" Identity Card Fee	40.00
		" Salary of staffs	2,17,73,448.00
		" Admission Fee	450.00
		" Printing Fee	180.00
		"Development Fee	600.00
		" Building Fee	200.00
		" Library Fee	250.00
		" Session Charge	900.00
		" College Examination Fee	250.00
		" Students Health Home	34820.00
		" Sale Proceed(Forms)	700.00
		" Sports Fee	19070.00
		"Sports & Games	41930.00
		"Website Renewal	43400.00
		"Software Charge	15500.00
		"Seminar	34745.00
		"CCTV	276945.00
		"Electronics	100067.00
		"Mobile	21999.00
		"Security Charges	63000.00
		"Service Charges	3250.00
		"Magazine Expenses	32500.00
		"Agriculture Expenses	2700.00
		" ID Card Expenses	22352.00
		" Cash in hand	14,533.00
		" Cash at Bank A/c No-30523456579(SBI)	1,98,872.52
		" Cash at Bank A/c No-11830443050(SBI)	5,45,791.41
		" Cash at Bank A/c No-913010022371869(Axis)	93,19,940.78
		" Cash at Bank A/c No-922010012561599(Axis)	15,01,849.00
<b>TOTAL</b>	<b>4,12,33,527.37</b>	<b>TOTAL</b>	<b>4,12,33,527.37</b>

  
Principal  
Hazi A.K Khan College  
Hariharpara, Murshidabad

**For J.L. Sengupta & Co.**  
Chartered Accountants

  
R. Jana  
Partner

FRN : 307092E  
MRN : 056025

15/6/22