

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

### **FINANCIAL YEAR 2022-2023**

#### **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 senior 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. is 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 2022-23

**i) Kamini Royer Jinon o Sahittyo:**

Course is offered by Bengali department of the college for honours course. During the year 2022-23, 109 students have joined the course and 107 students have successfully completed.

**ii) Nari Chetonay Suchitra Bhattachariya:**

Department of Bengali of the college has offered the course to Program Course student of the college. During the year 2022-23, 175 students of honours course have joined the course and 166 students have successfully completed.

**iii) Digital Technology in Educational Context:**

Department of Education of the college has offered the course to honours students. 104 number of students of honours course have admitted and successfully completed.

**iv) Education for Dalits, Religious Minorities, Marginalised and Electronic Media Effected Children:**

This facility has been provided to Program Course student of Education by the Education Department. During the year 2022-23, 156 number of students have joined the course and 154 number of students have completed the course.

**v) Fundamentals of Oceanography:**

Department of Geography of the college has the course to the honours student. During the year 56 number of students have joined the course and successfully completed.

**vi) Environmental Philosophy Offered:**

Department of Philosophy of the college has offered the course for Honours course students. 28 number of candidates have joined and completed the course.

**vii) The Bengalis Worldly Philosophy: From Shakti to Bhakti:**

This course has been offered by the Philosophy Department of the college to Honours course students. During the year 63 no. of students have joined the course and 61 no. of students have successfully completed the course.

**viii) Heritage Management:**

History Department of the college has offered the course to Honours course students. 169 number of students have joined the course and 164 number of students have completed successfully.

**ix) New Museology:**

This course has been offered by the History Department of the college for program course students. 174 students have joined the course and 172 students successfully completed.





**x) Switzerland Constitution:**

This course has been offered by English Department for Honours Course Students.  
63 students have joined the course and 60 students have successfully completed.

**xi) Gender and Literature:**

This course has been offered by Political Science Department for Honours Course Student  
During the year of audit 46 number of students have joined the course and successfully Completed.

In addition to the above courses following Certificate have been offered by the college  
During the year 2022-23.

Sl. No.	Name of the Course	Duration	Nature	Year of Introduction	Number of Students enrolled	Number of Students completed
1	Self Defense Offered by Internal Complaints Committee for Hons. & Programme Course Students	6months	CERTIFICATE COURSE	2022-2023	11	11
2	Yoga Education Offered by Physical Education Department for Hons & Programme Course Students	30 hours	CERTIFICATE COURSE	2022-2023	56	53
3	Spoken English (Honours- February-April)	30 hours	CERTIFICATE COURSE	2022-2023	60	57
4	Spoken English (Programme- November-December)	30 hours	CERTIFICATE COURSE	2022-2023	60	60
5	Tailoring	3 months	CERTIFICATE COURSE	2022-2023	25	13
6	Computer	6months	CERTIFICATE COURSE	2022-2023	12	12
7	Web designing	30 hours	CERTIFICATE COURSE	2022-2023	36	32
8	Advance Excel Training Programme	30 hours	CERTIFICATE COURSE	2021-2022	40	35



4. (a) Student Strength for the financial year 2022-23 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 2022-23 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	4	3	0	0
M. Phil.	0	0	0	0	2	0	0	0
P.G.	0	0	0	0	0	1	20	01
Total	1	0	0	0	6	4	20	01

5. College Administration:

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

- 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 07.07.2021. The Governing Body has hold five meetings during the financial year 2022-23.
- Finance Sub Committee headed by the Principal along with Bursar, Teacher, Accountant and one members from GB is formed during the year 2022-23. During the financial year 2022-23, the committee have meets five times to take financial decisions.
- 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 2022-23 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 senior 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 hold six meetings during the financial year ended on 31.03.23.
- e) Thee college has seven members committee consisting of 6 teaching and non-teaching members. During the year Committee has hold two meetings on 25<sup>th</sup> Jun, 2022 and 12<sup>th</sup> Aug.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 or 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 belling 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 or 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, 2023 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, 2023 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, 2023 (F.Y2022-23).

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. Few instances are given in para No.8.1(i)
- 7.3 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.
- 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 2022-23, except in few cases. 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 Kanyashree, Aikyaashree 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 2022-23 the committee has hold two meetings. During the year the college has added new books amounting to Rs.91,695.
- 7.8 From records and documents of the library it is observed that books are delivered by the suppliers without mentioning the date in the Challan/Bill, so nobody can understand the date of delivery and the year in which it is purchased. Further it is observed that accession number is not mentioned in the Challan/Bill. Therefore it is not possible to easily understand that all Challans/Bills are entered in the Accession Register.
- 7.9 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.



- 7.10 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.
- 7.11 Advance register should be maintained properly. There is unreconciled balance of Amounting to Rs.39, 000.00.For details refer para No.8.12.
- 7.12 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.

	Head of Expenses	Date	Amount (Rs.)	Paid to	Remarks
1	Conveyance	21.05.22	2300	Saha Travels	Paid for car hire charges. It should be debited to Car hire charges.
2	Conveyance	22.05.22	4950.00	Saha Travels	-DO-
3	Conveyance	24.05.22	3300.00	Saha Travels	-DO-
4	Conveyance	22.06.22	3300.00	Saha Travels	-DO-
5	Educational Tour	28.06.22	3480.00	Dept.of ENVs	It should be debited to Excursion Expenses.
6	Conveyance	19.07.22	5750.00	Joyguru Transport	Paid for car hire charges. It should be debited to Car hire charges





7	Travelling Exp.	30.08.22	150.00	Ranjit Kr. Das	It is local conveyance to be debited to Conveyance.
8	Seminar	03.12.22	200.00	Dr.K. Munshi	Conveyance paid to attend the Seminar To be debited to Conveyance/
9	Seminar	02.02.23	200	Dr.Munmun Dutta & others	-DO-
10	Seminar	28.03.23	1000.00	Dr. Chandrani Pal & others	-DO-
11	Seminar	06.08.22	200.00	Dr. Arun Kr. Singha	-DO-

- iii) Vouchers are prepared on day-to-day basis. All vouchers are made available for our verification.
- iv) 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. Further it is observed that the college has not followed the system of preparation and recording of vouchers for payment of Advances to Staffs.
- v) 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 31.03.23, the college has collected Tuition Fees of Rs.9,72,000.00 (Gross) and return to W.B Govt.Rs.4,11,375.00/- being a part of the 50% of Tuition Fees received during the year, to The Education Directorate, W.B. Government for the year 2022-23. 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.

During the year 2022-23 none of the students have withdrawn their admission and hence there is no refund of fees collected during the year.

#### **Kanyashree Scheme:**

The college has provided the facility of availing Kanyashree Scheme of the Govt. of West Bengal. During the year 2022-23 59 students are benefited by kanyashree Scholarship. The college should maintain a register for application received, application uploaded/disposed and application sanctioned.

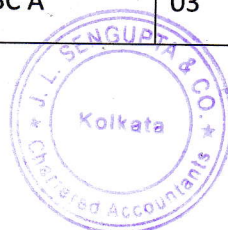
#### **Aikyashree Scheme:**

The college has provided the facility of availing Aikyashree Scheme of the Govt. of West Bengal. We are informed that during the year 2022-23, 1192 number of candidates have applied for the scheme. After scrutiny department has uploaded 1192 forms to the portal and approved by the West Bengal Minorities Development & Finance Corporation. All the above 1192 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 2022-23, 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	38
2	Post Matric Scholarship for ST	00
3	Post Matric Scholarship for OBC-B	35
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 2022-23, 91 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 31.03.2023 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 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 formed by the college consisting of five teaching and two nonteaching staffs. During the year 2022-23 existing committee has hold two meetings.

The Library has 7829 numbers of books including 403 number of donated books with depreciated value of Rs.6,54,067.76 as on 31.03.2023. During the year 2022-23 the college has added 441 number of new books amounting to rupees 92,621.00

#### 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 2022-23 the college has received only following Salary Grant and utilised the same Grants:

Nature of Grant	Amount received(Rs.)	Amount utilised/paid (Rs.)
Salary	2,31,70,091/-	2,31,70,091/-

#### 8.11 Donations :

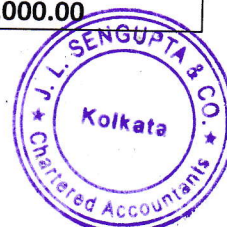
No Donation has been received during the year.

#### 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>1,42,000.00</b>
Fresh Advance for the year 2021-22	5,016,25.00
Advance Recovered during the year 2020-21	5,50,625.00
<b>Balance as on 31.03.22</b>	<b>93,000.00</b>





Above balances are not reconciled as on 31.03.23. Unreconciled Balances are given below.

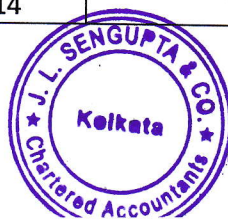
SL No.	Name	Amount(Rs.)
1	Chandrani Pal	54,000.00
	Unreconciled	39,000.00
	Closing Balances	93,000.00

8.13 **Payroll:**

- (i) The internal controls are satisfactory.
- (ii) 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 2022-23 except in few cases. Earned Leave applications are not available in the file. 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 dated 22.12.2008	03.10.16	Fixation updated up to 01.07.21
2	Dr Krishnendu Munsu	-Do-	483-Edn(CS)/4C4/2001 dated 30.07.2014	23.12.16	-Do-
3	Dr.Arun Kr. Singha		824Edn(CS)/10M12/07 dated- 22.12.2008	06.01.17	Fixation and Leave records updated up to 31.03.23
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 dated 22.12.2008	13.02.2017	Fixation updated up to 01.07.21
6	Samim Aktar Molla		824-Edn(CS)/10M-12/07 dated 22.12.2008	29.04.2017	Fixation and Leave records updated up to 31.03.23
7	Bidisha Munshi		483-Edn(CS)/4C-4/2001 dated- 30.07.2014	29.04.2017	-DO-
8	Dr Pulokes Mandal		483-Edn(CS)/4C-4/2001 dated- 30.07.2014	19.07.2017	-DO-
9	Dr Nanigopal Malo		824-Edn(CS)/10M12/07 dated- 22.12.2008	19.07.2017	-DO-
10	Emanuel Hansda		483-Edn(CS)/4C-4/2001 dated- 30.07.2014	07.08.2019	-DO-



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

Sl No.	Name	Designation	Post Creation GO	Date of Joining	Remarks
1	Atin Ghosh	Accountant	483-Edn(CS)/4C-4/ 2001 dated 30.07.2008	25.06.2009	Fixation and Leave records up to updated up to 31.03.23
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-

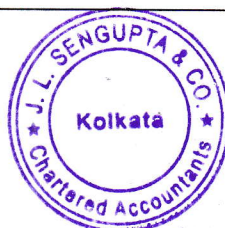
**8.13 Statutory Compliances:**

- Tax has Deducted at source in all eligible cases.
- 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.

**8.14 Key areas of weakness that needs improvement:**

- Advance Register should be maintained properly and outstanding balance at the end of the year should be reconciled with the ledger balances name wise
- Register for AMC of all Equipments/ Machinery including Computer Hardware and Software should be maintained.
- Provident Fund Balance as per Subsidiary Ledger maintained by the college is Talled with the Balances as per treasury and there is no unreconciled amount due to non-allotment and non-booking of interest for the year 2022-23. 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	87,17,838.00
2	P F Balance as per Subsidiary Ledger	87,17,838.00

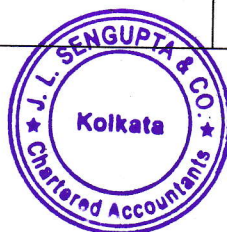




**8.15. Seminar / Workshop:**

Following Seminar/Workshop have organised by the college during the year 2022-23.

SL No.	Title	Date	Organised by
1	NAAC & PAC: Assessment and Accreditation Process for Affiliated Colleges'	07.04.2022	NAAC Committee
2	Kathasahityik Tarashankarer Chokhe Gram Bangla	09.04.2022	Department of Bengali
3	Socio-Environmental Problem Solving Process through Constructivist Learning Approach	26.04.2022	IQAC
4	On the Way to Mass Extinction	25.05.2022	IQAC
5	Dimensions and Conventions of Elizabethan Stage and Theatre	28.05.2022	Department of English
6	Inclusive Classroom	24.06.2022	IQAC
7	The Role of Open Educational Resources in Enhancing Virtual Learning Platform	25.06.2022	Library Committee
8	Romanticism in Victorian Literature	29.06.2022	Department of English
9	Women Education in Twenty First Century India	07.07.2022	Department of Education
10	NAAC Preparedness: New Practice & Perspectives	07.09.2022	IQAC
11	Dialectical Federal Narrative in India	26.09.2022	Department of Political Science
12	A Short Introduction to Kant's Critique of Pure Reason'	15.09.2022	Department of Philosophy
13	Gandhi and Subhas: Harmony and Dissonance	16.11.2022	Department of History
14	Gender-Sexuality and HIV-AIDS	01.12.2022	Department of Philosophy
15	Yoga and Stress Management	02.12.2022	Department of Physical Education
16	Basics of Research	13.12.2022	Department of Geography
17	Free Eye Check-up Camp for College Students (Rotary)	17.12.2022	NSS Unit
18	Consumer Protection Act	07.02.2023	IQAC
19	Action Research	09.02.2023	IQAC
20	Protecting Innovation: Understanding the Role of Intellectual Property Rights	16.02.2023	Library Committee



21	International Mother Language Day	21.02.2023	IQAC & Cultural Sub-committee
22	Socio-economic Upliftment of Rural Youth'	28.02.2023	IQAC
23	SELF DEFENSE for Girl Students, Learn How to Defend Yourself	01.03.2023	Internal Complaints Committee
24	Women in India Today	06.03.2023	Department of Education
25	Women Empowerment and Possibilities Post Feminism (s)	09.03.2023	IQAC
26	Global Warming	23.03.2023	NSS Unit
27	Epar Bangla Opar Banglar Sahitye Deshbhager Probbhab	25.03.2023	Department of Bengali
28	Condition of women in 19 <sup>th</sup> century Bengali Elite Society	28.03.2023	Department of History
29	Diaspora Literature: Exclamation for the Crises of Space and Identity	29.04.2023	Department of English
30	Mushroom Cultivation	04.05.2023	IQAC
32	Gender, Sexuality and Society	11.05.2023	Internal Complaints Committee
33	Vocational Courses	17.05.2023	IQAC
34	Trends and Pattern of World Urbanization	19.05.2023	Department of Geography
35	Mental Health Awareness Camp	27.05.2023	IQAC
36	Career Guidance	13.06.2023	Student Placement Sub-committee & IQAC
37	Understanding Museums as Repositories of Our Culture	15.06.2023	Department of History
38	Yoga: A Step towards Healthy Living	21.06.2023	Department of Physical Education
39	No Tobacco: Sensitization Camping for College Student	23.06.2023	IQAC

Further it is observed that college has reimbursed amounting Rs 7000/- for expenses incur by faculties for attending seminars organised by other institutions / Organisation.

#### 8.16 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.



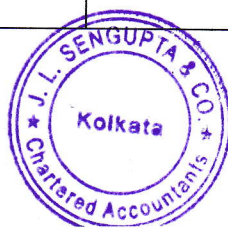


**Particulars of MoUs between Hazi A.K.Khan College and other Academic Organisations**

Sl no.	Name of the Institution	Date of Signing	Validity	Purpose
1	J. R. MAHAVIDYALAYA, Amtala, MSD	17.11.2021	17/11/2021 to 30/06/2026	Academic
2	R. B. C. COLLEGE, Kandi, MSD	26.11.2021	5 years	„
3	S. R. FATEPURIA COLLEGE, Beldanga, MSD	01.01.2022	01.01.2022 to 30.06.2027	„
4	BETHUADAHARI COLLEGE, Bethuadahari, NADIA	18.04.2022	3 years	„
5	PLASSEY COLLEGE, Plassey, NADIA	18.04.2022	3 years	„
6	PANCHUPI H.G. COLLEGE, Panchthupi, MSD	12.08.2022	3 years	„
7	Kanchrapara College, Kanchrapara, North 24-PGS.	09.07.2021	5 years	„
8	ASANNAGAR M.M.T. COLLEGE, Asannagar, NADIA	24.08.2022	3 years	„
9	NABADWIP VIDYASAGAR COLLEGE, Nabadwip, NADIA	24.08.2022	3 years	„
10	M. A. MAHAVIDYALAYA, Islampore, MSD	07.09.2022	07.09.2022 to 30.06.2027	„
11	DUMKAL COLLEGE, Dumkal, MSD	07.09.2022	07.09.2022 to 30.06.2027	„
12	BERHAMPORE GIRLS' COLLEGE, Berhampore, MSD	08.12.2022	5 years	„

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

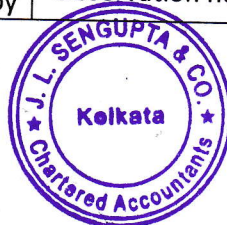
Sl no.	Name of the Organisation	Date of Signing	Validity	Purpose
1	ROTARY BELDANGA EYE HOSPITAL, Beldanga	19.04.2022	3 years	Social Welfare and Health Check up
2	STUDENT HEALTH HOME, BERHAMPORE REGIONAL	22.04.2022	5 Years	Cultural and Social Awareness, Health Check-up



	CENTRE, Berhampore			
3	DELTA COMPUTER, Berhampore	26.04.2022	3 years	Employment Generation
4	H.A.K.K.C COMPUTER INSTITUTE, Hariharpara	25.05.2022	3 years	Skill Development and Employment Generation
5	MISSION GREEN UNIVERSE FOUNDATION	01.08.2022	3 Years	Environmental & Social Awareness
6	M N FABRIC, Hariharpara	17.08.2022	3 years	Employment Generation
7	DHAANNA GANGA KRISI VIGYAN KENDRA, Sargachhi, Murshidabad	21.09.2022	3 Years	Skill Development and Employment Generation
8	SAVAPATI, HARIHARPARA PANCHAYAT SAMITY, Hariharpara	28.09.2022	3 Years	Social Welfare & Environmental Issues
9	KAVERI, Berhampore	23.12.2022	3 years	Employment Generation
10	AISAR ALI POWERLOOM, Hariharpara	20.01.2023	3 Years	Skill Development and Employment Generation
11	GIS PRIVATE LIMITED, Berhampore	24.01.2023	3 years	”

#### 8.17 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	Observation noted.





	service provider.	
	<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 Fixed Assets should be conducted at the year end.	Observation noted.
11	Stock Register of the Geography Department should be maintained properly.	Observation noted.
12	Electricity Bill for the construction period of the Annex Building should be recovered from contractors.	Observation noted.

Place: Kolkata  
Dated: 23.05.23

  
  
 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,2023

Liabilities	Amount Rs.	Amount Rs.	Assets	Amount Rs.	Amount Rs.
Capital Fund			<b>Building</b>		5,57,03,026.74
Opening Balance	54,57,616.48		Balance as last A/c	5,83,77,223.36	
			Add:New Addition	2,50,938.00	
				5,86,28,161.36	
over Income	20,19,310.98	34,38,305.50	Less:Depreciation	29,25,134.62	
			<b>Electrical Installation &amp; Equipment</b>		76,290.08
			Balance as per last A/c	84,766.75	
			Add:New Addition	-	
				84,766.75	
TDS Payable		1,990.00	Less:Depreciation	8,476.68	
Building Grants		6,98,60,127.00	<b>Furniture &amp; Office Equipment</b>		33,00,401.31
			Balance as per last A/c	22,29,229.29	
			Add:New Addition	13,63,521.00	
				35,92,750.29	
			Less:Depreciation	2,92,348.98	
			<b>Library Books</b>		6,54,067.75
			Balance as per last A/c	6,34,120.95	
			Add:New Addition	92,621.00	
				7,26,741.95	
			Less:Depreciation	72,674.20	
			<b>Computer</b>		824745.1
			Balance as per last A/c	9,46,115.16	
			Add:New Addition	3,21,345.00	
				12,67,460.16	
			Less:Depreciation	4,42,715.06	
			<b>Lab. Equipment</b>		1,88,201.79
			Balance as per last A/c	83,084.87	
			Add:New Addition	1,38,329.00	
				2,21,413.87	
			Less:Depreciation	33,212.08	
			<b>Electronics &amp; Electrical</b>		3,18,338.24
			Balance as per last A/c	2,50,606.40	
			Add:New Addition	2,09,968.00	
			Less:Depreciation	1,42,236.16	
			<b>FD- Investment- SBI(As per Last A/c)</b>	9,59,078.00	
			Accrued Interest	67,431.00	10,26,509.00
			<b>Security Deposit</b>		34,818.00
			(As per Last A/c)		
			<b>Advance(As per Last A/c)</b>	1,42,000.00	
			Paid during the Year	5,01,625.00	
				6,43,625.00	
			Less: Recovered during the year	5,50,625.00	93,000.00
			<b>Cash &amp; Bank Balances:</b>		1,10,81,024.50
			" Cash in hand	40,196.00	
			" Cash at Bank A/c No-30523456579(SBI)	5,29,692.76	
			" Cash at Bank A/c No-11830443050(SBI)	6,28,243.41	
			" Cash at Bank A/c No-913010022371869(Axis)	40,60,135.28	
			" Cash at Bank A/c No-922010012561599(Axis)	58,22,757.05	
		7,33,00,422.50			7,33,00,422.50

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

22/5/23




# HAZI A.K.KHAN COLLEGE


HARIHARPARA: MURSHIDABAD

## Income & Expenditure Account for the year ended 31st March,2023

EXPENDITURE		INCOME	
PARTICULARS	AMOUNT	PARTICULARS	AMOUNT
By Tuition Fee	4,11,675.00	"Tuition Fee	9,72,000.00
"Software Charge	15,500.00	" Development Fee	7,02,800.00
"University Exam Fee	3,38,475.00	" Admission Fee	1,62,000.00
"Registration Fee	63,230.00	" Misc. Fee	6,06,340.00
"Bank Charge	2,714.13	" Printing Fee	1,09,550.00
"Printing & Stationary	1,13,649.00	" Building Fee	1,57,700.00
"Telephone & Internet Expenses	43,549.00	" Library Fee	1,57,700.00
"Electric Bill	1,38,280.00	" Registration Fee	72,930.00
" Travelling Expenses	63,750.00	" Electric Fee	1,57,700.00
" Postage & Courier	149.00	" Misc.Trans Cost	26,410.00
"Seminar	1,73,661.00	" Identity Card Fee	35,390.00
" Centre fee Expenses	2,28,376.00	" Semester Charge	1,61,675.00
" Refreshment	53,935.00	" Students Health Home	15,780.00
" Repair & Maintainance (Electric)	27,210.00	" Sports Fee	1,19,590.00
" Repairing & Maintenance (Furniture)	51,000.00	" Student Affairs	1,22,350.00
" Repairing & Maintenance (Building)	91,684.00	" Practical Fee	20,990.00
" Repairing & Maintenance (Computer)	56,033.00	" University Exam Fee	5,09,975.00
" Repairing & Maintenance (CCTV)	2,150.00	"Fine	3,040.00
" TDS on FD Interest	5,366.00	" Duplicate Lib Card	10.00
" Conveyance	1,99,730.00	" Lab Fee	45,000.00
" Educational Tour	31,980.00	" Magazine Fee	78,800.00
" Contingency	35,410.00	" Seminar	64,201.00
" Security Service	96,667.00	" Late fee	200.00
" Youth Parliament Competition	8,049.00	" Bank Charge	16.92
" Service Charge	11,400.00	" Grant-in-aid	2,31,70,091.00
" Subscription	1,000.00	" Bank Interest	2,78,033.00
" Sports & Games	57,775.00	" Interest on FD	72,797.00
" Ceremonials	2,05,687.00	" Centre Fee	1,31,197.00
" University Affiliation fee	5,000.00	" Excursion Fee	30,000.00
" Gardening	1,00,870.00	" Deficit	20,19,310.98
		(Excess of expenditure over income)	
"Journal & Periodical	2,754.00		
" Salary of staffs	2,33,77,324.00		
" Sale Proceed(Forms)	100.00		
" Depreciation	3916797.772		
" Magazine Expenses	37450.00		
" Agriculture Expenses	6365.00		
" Library Expenses	8600.00		
" ID Card Printing	20232.00		
	<b>3,00,03,576.90</b>		<b>3,00,03,576.90</b>

  
Principal  
Hazi A.K.Khan College  
Hariharpara, Murshidabad

For J.L. Sengupta & Co.  
Chartered Accountants

  
R. Jana  
Partner  
FRN : 307092E  
MRN : 056025  
28/5/23

# HAZI A.K.KHAN COLLEGE

HARIHARPARA: MURSHIDABAD

## Receipts & Payments Account for the year 2022-2023

RECEIPT		PAYMENT	
PARTICULARS	AMOUNT	PARTICULARS	AMOUNT
To Cash in hand	14,533.00	By Tuition Fee	4,11,675.00
" Cash at Bank A/c No-30523456579(SBI)	1,98,872.52	" Building	2,50,938.00
" Cash at Bank A/c No-11830443050(SBI)	5,45,791.41	"Development Fee	2,800.00
" Cash at Bank A/c No-913010022371869(Axis)	93,19,940.78	"Software Charge	15,500.00
" Cash at Bank A/c No-922010012561599(Axis)	15,01,849.00	"University Exam Fee	3,38,475.00
"Tuition Fee	9,72,000.00	"Registration Fee	63,230.00
" Development Fee	7,05,600.00	"Bank Charge	2,714.13
" Admission Fee	1,62,250.00	"Advance payment	5,01,625.00
" Misc. Fee	6,07,720.00	"Printing & Stationary	1,13,649.00
" Printing Fee	1,09,900.00	" Lab Instrument	1,38,329.00
" Building Fee	1,58,200.00	"Telephone & Internet Expenses	43,549.00
" Library Fee	1,58,200.00	"Electric Bill	1,38,280.00
" Registration Fee	72,930.00	" Computer	3,21,345.00
" Electric Fee	1,58,200.00	" CCTV	82,343.00
" Misc.Trans Cost	26,470.00	" Electronics & Electrical	1,27,625.00
" Identity Card Fee	35,490.00	" Travelling Expenses	63,750.00
" Semester Charge	1,61,975.00	" Postage & Courier	149.00
" Students Health Home	15,830.00	" Library Books	92,621.00
" Sports Fee	1,19,940.00	"Seminar	1,73,661.00
" Student Affairs	1,22,650.00	" Centre fee Expenses	2,28,376.00
" Practical Fee	20,990.00	" Refreshment	53,935.00
" University Exam Fee	5,09,975.00	" Repair & Maintainance (Electric)	27,210.00
"Fine	3,040.00	" Repairing & Maintenance (Furniture)	51,000.00
" Duplicate Lib Card	10.00	" Repairing & Maintenance (Building)	91,684.00
" Lab Fee	45,750.00	" Repairing & Maintenance (Computer)	56,033.00
" Magazine Fee	79,050.00	" Repairing & Maintenance (CCTV)	2,150.00
" Seminar	64,201.00	" Furniture	13,63,521.00
" Late fee	200.00	" TDS	33,263.00
" Bank Charge	16.92	" Conveyance	1,99,730.00
" Grant-in-aid	2,31,70,091.00	" Educational Tour	31,980.00
" Bank Interest	2,78,033.00	" Contingency	35,410.00
" Advance recovered	5,50,625.00	" Security Service	96,667.00
" Centre Fee	1,31,197.00	" Youth Parliament Competition	8,049.00
" Excursion Fee	30,500.00	" Service Charge for tax work	11,400.00
" TDS	30,967.00	" Subscription	1,000.00
" Professional Tax	1,110.00	" Sports & Games	57,775.00
		" Electric fee	500.00
		" Ceremonials	2,05,687.00
		" Student Affairs	300.00
		" Magazine Fee	250.00
		" Semester Fee	300.00
		" Misc Fee	1,380.00
		" Misc Trans Cost	60.00
		" University Affiliation fee	5,000.00
		" Gardening	1,00,870.00
		" Professional Tax	1,110.00
		" Journal & Periodical	2,754.00
		" Identity Card Fee	100.00
		" Salary of staffs	2,33,77,324.00
		" Admission Fee	250.00
		" Printing Fee	350.00
		" Building Fee	500.00
		" Library Fee	500.00
		" Excurtion	500.00
		" Magazine Expenses	37450.00
		" Agriculture Expenses	6365.00
		" Library Expenses	8600.00
		" ID Card Printing	20232.00
		" Lab fee	750.00
		" Students Health Home	50.00
		" Sale Proceed(Forms)	100.00
		" Sports Fee	350.00
		" Cash in hand	40,196.00
		" Cash at Bank A/c No-30523456579(SBI)	5,29,692.76
		" Cash at Bank A/c No-11830443050(SBI)	6,28,243.41
		" Cash at Bank A/c No-913010022371869(Axis)	40,60,135.28
		" Cash at Bank A/c No-922010012561599(Axis)	58,22,757.05
<b>TOTAL</b>	<b>4,00,84,097.63</b>	<b>TOTAL</b>	<b>4,00,84,097.63</b>

  
Principal  
Hazi A.K.Khan College  
Hariharpara, Murshidabad

For J.L. Sengupta & Co.  
Chartered Accountants

  
R. Jana  
Partner

23/5/23  
23/05/2023