

REPORT

We have examined the attached RECEIPT AND PAYMENT Account of 1. GENERAL FUND & SUBSIDIARY FUNDS (2. MAGAZINE FUND, 3. EXAMINATION FUND, 4. STUDENT UNION FUND, 5. DEBATE & SOCIAL FUND , 6. STUDENT AID FUND, 7. NCC UNIT FUND, 8. GAME FUND, 9. COMMON ROOM FUND, 10. CULTURAL FUND, 11. LIBRARY FUND) of M/S BHB COLLEGE : Sarupeta, Barpeta , Assam for the period from 01/04/2019 to 31/03/2020 which are in agreement with the books of account maintained by the College for the funds.

In our opinion, subject to our observation given here below, to the best of our information and according to the explanations given to us, the said RECEIPT AND PAYMENT Accounts of the College gives true and fair view of the transactions by the College under the fund during the year ended on 31st March 2020.

OBSERVATIONS

01. No Ledger Account has been maintained by the college.
02. It has been reported by management of College that no Misappropriation/ embezzlement was detected during the year and the fees has been collected as per rules.
03. The Cash Book has been written in double entry system. Bank transactions are exhibited in the Cash Book. It seems that Cash Book has been maintained regularly as required.
04. Payment vouchers were found correct.
05. Maintenance of accounts is found satisfactory.
06. We have examined the vouchers on test check basis.
07. Interest accrued in savings Account has been taken as receipts for use on the fund.
08. Bank Reconciliation Statement is prepared regularly.

Place:-Bongaigaon

Date:- 09.07.2023

For Pankaj K. Maheswari & Co.
Chartered Accountants



Pankaj

{Pankaj K. Maheswari, FCA, DISA(ICAI)}
Proprietor
M. No. 063047
PAN: ABPPM4590F
Firm Reg. No. 325734E

BHB COLLEGE : Sarupeta, Barpeta, Assam

" GENERAL FUND :: BANK ACCOUNT NO:- PNB: 3109000100001748 "

RECEIPT & EXPENDITURE ACCOUNT

(for the period from 01/04/19 to 31/03/20)

Receipts	Amount (Rs)	Expenditures	Amount (Rs)
To Opening Balance		By Salary & Other remuneration	1,180,143.00
Cash in Hand	-	" TA & Local conveyance	105,655.00
Cash at Bank	3,538,074.11	" Electricity Bill	250,793.00
PNB A/c No. 3109000100001748		" Printing & Stationery	192,618.00
To Grant Received from Dir of Higher Edu	1,200,000.00	" Telephone Bill	26,902.00
To Bank Interest	155,273.00	" Interview & Advertisement Exp	88,994.00
To Fees Collection from Students	3,647,313.00	" Fees Return (Admission)	19,830.00
To Interview Application Fees	30,000.00	" Electrical expenses	61,027.00
To Registration & Enrollment	14,600.00	" Office Chair	4,500.00
To Tender Application fees	6,000.00	" Refreshment	37,943.00
		" Bank Charges	1,521.74
		" Website Renewal	12,136.00
		" Office & Misc Exp	17,799.00
		" Registration fees	41,200.00
		" Examination exp	58,891.00
		" Repairing Exp (Lab, H/ware, Bamboo etc	96,576.00
		" Excursion Expenses	20,000.00
		" Election Exp	7,370.00
		" Various Day celebration & Competition	31,191.00
		" CCTV Camera	7,625.00
		" Wireless Router & Control Panel	34,000.00
		" NCC Expenses	4,000.00
		" Trf. To Magazine fund	113,300.00
		" Trf. To Inter Exam fund	218,940.00
		" Trf. To Student Union fund	113,300.00
		" Trf. To Debate fund	56,650.00
		" Trf. To Tuition Fee fund	118,020.00
		" Trf. To Student Aid fund	52,600.00
		" Trf. To Game fund	79,310.00
		" Trf. To Common Room fund	56,650.00
		" Trf. To Library fund	210,400.00
		" Trf. To Cultural fund	90,640.00
		" Trf. To NCC fund	10,520.00
		By Closing Balance	
		Cash - in - Hand	-
		Cash - at - Bank	5,190,215.37
		PNB A/c No. 3109000100001748	
	8,591,260.11		8,591,260.11

As per our report of even date

For Pankaj K. Maheswari & Co

Chartered Accountants

Pankaj

Pankaj K Maheswari , FCA, DISA (ICAI)

UDIN: 23063047BGPFC6223

Dated: 09/07/2023



BHB COLLEGE : Sarupeta, Barpeta, Assam

" INT EXAM FUND :: BANK ACCOUNT NO.- 3109000100008787 "

RECEIPT & EXPENDITURE ACCOUNT

(for the period from 01/04/19 to 31/03/20)

<u>Receipts</u>	<u>Amount (Rs)</u>	<u>Expenditures</u>	<u>Amount (Rs)</u>
To Opening Balance		By Printing Charges	9,640.00
Cash in Hand	-	By Refreshment	3,380.00
Cash at Bank	462,607.02		
PNB A/c No. 3109000100008787			
To Bank Interest	19,944.00		
To Tranferred from A/c No. 1748	218,940.00	By Closing Balance	
		Cash - in - Hand	-
		Cash - at - Bank	688,471.02
	<u>701,491.02</u>		<u>701,491.02</u>

As per our report of even date
For Pankaj K. Maheswari & Co
Chartered Accountants

Pankaj



Pankaj K Maheswari , FCA, DISA (ICAI)
Proprietor
UDIN: 23063047BGPFCK4269
MNO: 063047
Dated: 09/07/2023

BHB COLLEGE : Sarupeta, Barpeta, Assam

"CULTURAL FUND :: BANK ACCOUNT NO. 3109000100036953"

RECEIPT & EXPENDITURE ACCOUNT FOR THE PERIOD FROM 01/04/2019 TO 31/03/2020

<u>Receipts</u>		<u>Amount (Rs)</u>	<u>Expenditures</u>		<u>Amount (Rs)</u>
To	Opening Balance		By	Freshman Social Exp	40,213.00
	Cash in Hand	-	"	Stationery	4,650.00
	Cash at Bank	5,589.50	"	Cultural Ralley & Program exp	28,912.00
	PNB A/c No. 3109000100036953		"	College Week Expenses	13,938.00
To	Bank Interest	593.00			
	Transferred from General Fund 1748	90,640.00	By	Closing Balance	
				Cash - in - Hand	-
				Cash - at - Bank	9,109.50
		96,822.50			96,822.50

As per our report of even date
For Pankaj K. Maheswari & Co
Chartered Accountants

Pankaj



Pankaj K Maheswari , FCA, DISA (ICAI)
Proprietor
UDIN: 23063047BGPFD6478
MNO: 063047
Dated: 09/07/2023

BHB COLLEGE : Sarupeta, Barpeta, Assam

"GAME FUND :: BANK ACCOUNT NO: 3109000100008796 "

RECEIPT & EXPENDITURE ACCOUNT FOR THE PERIOD FROM 01/04/2019 TO 31/03/2020

<u>Receipts</u>	<u>Amount (Rs)</u>	<u>By</u>	<u>Expenditures</u>	<u>Amount (Rs)</u>
To Opening Balance		By	Bank Charge	70.80
Cash in Hand		By	Stationery	8,300.00
Cash at Bank	14,731.77	By	College Week Expenses	57,880.00
PNB A/c No. 3109000100008796				
To Bank Interest	1,145.00			
To Transferred from General Fund 1748	79,310.00	By	Closing Balance	
			Cash - in - Hand	-
			Cash - at - Bank	28,935.97
	95,186.77			95,186.77

As per our report of even date
For Pankaj K. Maheswari & Co
Chartered Accountants

Pankaj



Pankaj K Maheswari , FCA, DISA (ICAI)
Proprietor
UDIN: 23063047BGPFD5117
MNO 063047
Dated: 09/07/2023

BHB COLLEGE : Sarupeta, Barpeta, Assam

" NCC UNIT FUND :: BANK ACCOUNT NO:- 3109000100205283 "

RECEIPT & EXPENDITURE ACCOUNT FOR THE PERIOD FROM 01/04/2019 TO 31/03/2020

<u>Receipts</u>	<u>Amount (Rs)</u>	<u>Expenditures</u>	<u>Amount (Rs)</u>
To Opening Balance		By Bank Charges	135.72
Cash in Hand			
Cash at Bank	1,020.00	By Refreshment, Dress and other exp	24,578.00
To 7th Assam BN NCC	14,285.00		
To Transferred from General Fund 1748	10,520.00		
	194.00	By Closing Balance	
To Bank Interest		Cash - in - Hand	-
		Cash - at - Bank	1,305.28
	26,019.00		26,019.00

As per our report of even date

For Pankaj K. Maheswari & Co

Pankaj



Chartered Accountants

Pankaj K Maheswari , FCA, DISA (ICAI)

Proprietor

UDIN: 23063047BGPFDA4961

DT: 09/07/2023

BHB COLLEGE : Sarupeta, Barpeta, Assam

" UNION FUND :: BANK ACCOUNT NO:- 3109000100008802

RECEIPT & PAYMENT ACCOUNT FOR THE PERIOD FROM 01.04.2019 TO 31.03.2020

<u>Receipts</u>	<u>Amount (Rs)</u>	<u>Payments</u>	<u>Amount (Rs)</u>
To Opening Balance		Bank Charges	70.80
Cash in Hand	-	By Printing & Stationery	13,550.00
Cash at Bank	4,409.71	Teachers day Celebration	670.00
To Bank Interest	711.00	Freshman Social Exp	85,719.00
To Transferred from General Fund 1748	113,300.00	College Week	10,045.00
		By Closing Balance	
		Cash - in - Hand	-
		Cash - at - Bank	8,365.91
	118,420.71		118,420.71

As per our report of even date
For Pankaj K. Maheswari & Co
Chartered Accountants

Pankaj



Pankaj K Maheswari , FCA, DISA (ICAI)
Proprietor
UDIN: 23063047BGPFCO2707
MNO: 063047
Dated: 09/07/2023

BHB COLLEGE : Sarupeta, Barpeta, Assam

"LIBRARY FUND ::: BANK ACCOUNT NO: 3109000100008769"

RECEIPT & EXPENDITURE ACCOUNT FOR THE PERIOD FROM 01/04/2019 TO 31/03/2020

<u>Receipts</u>		<u>Amount (Rs)</u>	<u>Expenditures</u>		<u>Amount (Rs)</u>
To	Opening Balance		By	Newspaper	17,182.00
	Cash in Hand	-	"	Books	84,500.00
	Cash at Bank	310,349.65	"	Stationery	1,780.00
	PNB A/c No. 3109000100008769				
To	Bank Interest	14,233.00			
To	Transferred from General Fund 1748	210,400.00	By	Closing Balance	
				Cash - in - Hand	-
				Cash - at - Bank	431,520.65
		534,982.65			534,982.65

As per our report of even date
For Pankaj K. Maheswari & Co
Chartered Accountants

Pankaj



Pankaj K Maheswari , FCA, DISA (ICAI)
Proprietor
UDIN: 23063047BGPFDQ5250
MNO: 063047
Dated: 09/07/2023

BHB COLLEGE : Sarupeta, Barpeta, Assam

" MAGAZINE FUND :: BANK ACCOUNT NO:- 3109000100008750 "

RECEIPT & PAYMENT ACCOUNT FOR THE PERIOD FROM 01/04/2019 TO 31/03/2020

<u>Receipts</u>	<u>Amount (Rs)</u>	<u>Payments</u>	<u>Amount (Rs)</u>
To Opening Balance		By Bank Charge	
Cash in Hand		" Blazer	5,150.00
Cash at Bank	337,625.80	" College Magazine	75,000.00
To Bank Interest	13,165.00	" College Wall Magazine Competition	5,810.00
To Trf from Gen Fund 1748	113,300.00	" College Week Exp	6,350.00
		By Closing Balance	
		Cash - in - Hand	-
		Cash - at - Bank	371,780.80
	464,090.80		464,090.80

As per our report of even date
For Pankaj K. Maheswari & Co
Chartered Accountants

Pankaj



Pankaj K Maheswari , FCA, DISA (ICAI)
Proprietor
DT: 09/07/2023
UDIN: 23063047BGPFCG6662

BHB COLLEGE : Sarupeta, Barpeta, Assam

" STUDENTS AID FUND ::: BANK ACCOUNT NO:- 3109000100157834 "

RECEIPT & PAYMENT ACCOUNT FOR THE PERIOD FROM 01/04/2019 TO 31/03/2020

<u>Receipts</u>	<u>Amount (Rs)</u>	<u>Payments</u>	<u>Amount (Rs)</u>
To Opening Balance		By Bank Charge	
Cash in Hand			
Cash at Bank	494,876.04		
To Bank Interest	18,474.00		
Trf from Gen Fund 1748	52,600.00	By Closing Balance	
		Cash - in - Hand	-
		Cash - at - Bank	565,950.04
	565,950.04		565,950.04

As per our report of even date
For Pankaj K. Maheswari & Co
Chartered Accountants

Pankaj



Pankaj K Maheswari , FCA, DISA (ICAI)
Proprietor
UDIN: 23063047BGPFCW9893
DT: 09/07/2023

BHB COLLEGE : Sarupeta, Barpeta , Assam

"COMMON ROOM FUND ::: BANK ACCOUNT NO: 3109000100008778 "

RECEIPT & EXPENDITURE ACCOUNT FOR THE PERIOD FROM 01/04/2019 TO 31/03/2020

<u>Receipts</u>	<u>Amount (Rs)</u>	<u>Expenditures</u>	<u>Amount (Rs)</u>
To Opening Balance		By Bank Charge	70.80
Cash in Hand	-	" Misc Exp	1,225.00
Cash at Bank	5,203.99	Blazer Purchase	4,150.00
PNB A/c No. 3109000100008778		College Week Expenses	36,610.00
To Bank Interest	756.00	By Closing Balance	
To Transferred from General Fund 1748	56,650.00	Cash - in - Hand	-
		Cash - at - Bank	20,554.19
	62,609.99		62,609.99

As per our report of even date
For Pankaj K. Maheswari & Co
Chartered Accountants

Pankaj



Pankaj K Maheswari , FCA, DISA (ICAI)
Proprietor
UDIN: 23063047BGPFDI3206
MNO: 063047
Dated: 09/07/2023

BHB COLLEGE : Sarupeta, Barpeta, Assam

" DEBATE & SOCIAL FUND " : BANK ACCOUNT NO:- 3109000100065681

RECEIPT & PAYMENT ACCOUNT FOR THE PERIOD FROM 01.04.19 TO 31/03/2020

Receipts	Amount (Rs)	Expenditures	Amount (Rs)
To Opening Balance		By Bank Charge	70.80
Cash in Hand	-	By Printing & Stationery	9,800.00
Cash at Bank	7,075.15	By Freshman Social Exp	985.00
		By College Week	16,336.00
To Bank Interest	944.00	By Debate Competition exp	2,210.00
To Transferred from general Fund 1748	56,650.00		
To		By Closing Balance	
		Cash - in - Hand	-
		Cash - at - Bank	35,267.35
	64,669.15		64,669.15

As per our report of even date
For Pankaj K. Maheswari & Co
Chartered Accountants

Pankaj



Pankaj K Maheswari , FCA, DISA (ICAI)
Proprietor
UDIN 23063047BGPFC53844
MNO 063047
Dated:

BHB COLLEGE : Sarupeta, Barpeta, Assam

" DEBATE & SOCIAL FUND :: BANK ACCOUNT NO.- 3109000100065681

RECEIPT & PAYMENT ACCOUNT FOR THE PERIOD FROM 01.04.19 TO 31/03/2020

<u>Receipts</u>	<u>Amount (Rs)</u>	<u>Expenditures</u>	<u>Amount (Rs)</u>
To Opening Balance		By Bank Charge	70.80
Cash in Hand	-	By Printing & Stationery	9,800.00
Cash at Bank	7,075.15	By Freshman Social Exp	985.00
		By College Week	16,336.00
To Bank Interest	944.00	By Debare Competition exp	2,210.00
To Transferred from general Fund 1748	56,650.00		
To		By Closing Balance	
		Cash - in - Hand	-
		Cash - at - Bank	35,267.35
	64,669.15		64,669.15

As per our report of even date
For Pankaj K. Maheswari & Co
Chartered Accountants

Pankaj



Pankaj K Maheswari , FCA, DISA (ICAI)
Proprietor
UDIN: 23063047BGPFC3844
MNO: 063047
Dated:

BHB COLLEGE : Sarupeta, Barpeta , Assam

" TUITION FEES FUND :: BANK ACCOUNT NO:- 3109000100157843 "

RECEIPT & PAYMENT ACCOUNT FOR THE PERIOD FROM 01/04/2019 TO 31/03/2020

<u>Receipts</u>	<u>Amount (Rs)</u>	<u>Payments</u>	<u>Amount (Rs)</u>
To Opening Balance		By	
Cash in Hand	-		
Cash at Bank	14,441.04		
To Bank Interest	2,330.00		
To Trf from Gen Fund A/c No. 1748	118,020.00	By Closing Balance	
		Cash - in - Hand	-
		Cash - at - Bank	134,791.04
	134,791.04		134,791.04

As per our report of even date
For Pankaj K. Maheswari & Co
Chartered Accountants

Pankaj



Pankaj K Maheswari , FCA, DISA (ICAI)
Proprietor

UDIN: 23063047BGPFDV7748

Dated: 09/07/2023