### 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 01/04/2018 to 31/03/2019 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 31<sup>st</sup> March 2019.

### **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

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{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"

10001013	Amount (Ba)	NT_(for the period from 01/04/18 to 31/03/19)	
To Opening Balance	Amount (Rs)	Expenditures	Amount (Rs)
Cash in Hand		By Salary & Other remuneration	1,324,480.00
Cash at Bank	-	" TA & Local conveyance	94,660.00
PNB A/c No. 3109000100001748	1,766,653.21	" Electricity Bill	155,027.00
100001748		Printing & Stationery	148,311.00
To Grant Received from Dir of Higher Edu		" Fees Return (Admission)	276,980.00
Shall Received from Dir of Higher Edu	3,213,164.00	" Refreshment	49,137.00
o Bank Interest		" Telephone Bill	30,197.00
Bankindelest	55,259.00	" Website Renewal	40,135.00
To Fees Collection from Ot 1		" GSLI Maturity	41,728.00
To Fees Collection from Students	1,984,008.00	" Electrical expenses	208,860.00
		" Repair & Hardware Goods	67,975.00
To GLICI Maturity	14,245.00	Interview & Advertisement Exp	50,948.00
		" Office & Misc Exp	10,038.10
To Interview Application Fees	8,000.00	" GU Registration fees	349,630.00
		" Diesel	10,400.00
To KKSHOU Share	19,500.00	" Youth Festival	79,965.00
		" Excursion Expenses	114,520.00
		" Election Exp	9,640.00
		" Advocate Fees	25,000.00
		" Inverter Battery	13,500.00
		" CCTV Camera	10,200.00
		" Preparation of planned estimated	30,000.00
		" Furniture	8,000.00
		" Various Day Celebration & Workshop Exp	23,240.00
		" Examination exp	10,684.00
		" Computer Accessories	11,900.00
		" NTC Exp	20,000.00
ļ		" NEGC Expenses	4,000.00
		" Opening New Bank Account	3,000.00
		" Trf. To Magazine fund	66,800.00
		" Trf. To Student Union fund	66,800.00
		" Trf. To Debate fund	33,400.00
		" Trf. To Game fund	46,760.00
		" Trf. To Common Room fund	33,400.00
		" Trf. To Cultural fund	53,440.00
		By Closing Balance	
		Cash - in - Hand	
		Cash - at - Bank	3,538,074.11
E E E E E E E E E E E E E E E E E E E	7,060,829.21		7,060,829.21

BANK RECONCILIATION STATEMENT ACCOUNT NO PNB A/c No. \*\*\*1748

Cash at Bank as on 31/03/2019 as per cash Book			3,538,074,11	
Add: Cheques issued but not deposited by party				
Electric Bill	15/05/2795	6890		
Repairing Exp	05/06/2795	2900	9,790.00	
Cash at Bank as on 31/03/201	9 as per Bank Pass Book		3,547,864,11	

As per our report of even date

For Pankaj K Maheswari & Co

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UDIN: 23063047BGPFCB7528



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

RECEIPT & EXPENDITURE ACCOUNT ( for the period from 01/04/18 to 31/03/19)

Receipts	Amount (Rs)	Expenditures	Amount (Rs)
To Opening Balance		By Printing Charges	28,470.00
Cash in Hand	-	By Refreshment	5,095.00
Cash at Bank	480,797.02	By Exam Fees	1,200.00
PNB A/c No. 3109000100008787			
To Bank Interest	16,575.00		
		By Closing Balance	
		Cash - in - Hand	-
		Cash - at - Bank	462,607.02
			107.070.00
	497,372.02		497,372.02

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

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Pankaj K Maheswari , FCA, DISA ( ICAI) Proprietor UDIN: 23063047BGPFCJ4617 MNO: 063047 Dated: 09/07/2023



### "CULTURAL FUND :::: BANK ACCOUNT NO: 3109000100036953 "

### RECEIPT & EXPENDITURE ACCOUNT FOR THE PERIOD FROM 01/04/2018 TO 31/03/2019

	Receipts	Amount (Rs)		Expenditures	Amount (Rs)			
To	Opening Balance		By	Blazer	3,600.00			
	Cash in Hand	-		Stationery	1,350.00			
	Cash at Bank	2,738.50		Cultural Rally & Program exp	43,100.00			
	PNB A/c No. 3109000100036953		"	Earth Filling	2,800.00			
То	Bank Interest	261.00						
То	Transferred from General Fund 1748	53,440.00						
			Ву	Closing Balance				
				Cash - in - Hand	-			
				Cash - at - Bank	5,589.50			
		56,439.50			56,439.50			

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

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Pankaj K Maheswari , FCA, DISA ( ICAI) Proprietor UDIN: 23063047BGPFDL2880 MNO: 063047 Dated: 09/07/2023



### "GAME FUND ::: BANK ACCOUNT NO: 3109000100008796 "

### RECEIPT & EXPENDITURE ACCOUNT FOR THE PERIOD FROM 01/04/2018 TO 31/03/2019

	Receipts	Amount (Rs)		Expenditures	Amount (Rs)
To	Opening Balance		By	Football Match Expenses	18,099.00
1	Cash in Hand			Volleyball Match Expenses	4,700.00
	Cash at Bank	17,534.77		Blazer Purchase	7,200.00
	PNB A/c No. 3109000100008796			Stationery	2,700.00
			ю	Freshman Social Exp	10,000.00
To	Bank Interest	636.00		Earth Filling	7,500.00
То	Transferred from General Fund 1748	46,760.00			
		2005	Ву	Closing Balance	
				Cash - in - Hand	-
				Cash - at - Bank	14,731.77
		64,930.77			64,930.77

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

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Pankaj K Maheswari , FCA, DISA ( ICAI) Proprietor UDIN: 23063047BGPFDD9393 MNO: 063047 Dated: 09/07/2023



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

### RECEIPT & EXPENDITURE ACCOUNT FOR THE PERIOD FROM 01/04/2018 TO 31/03/2019

	Receipts	Amount (Rs)		Expenditures	Amount (Rs)
То	Opening Balance		By	Bank Charges	
	Cash in Hand				
	Cash at Bank				
То	Fund received for New Account Opening	1,000.00			
To	Bank Interest	20.00	Ву	Closing Balance	
				Cash - in - Hand	-
				Cash - at - Bank	1,020.00
		1,020.00			1,020.00

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

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Pankaj K Maheswari , FCA, DISA ( ICAI) Proprietor UDIN: 23063047BGPFCZ3549 DT: 09/07/2023



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### "UNION FUND ...: BANK ACCOUNT NO:- 3109000100008802

# RECEIPT & PAYMENT ACCOUNT FOR THE PERIOD FROM 01.04.2018 TO 31.03.2019

		To Transferred from General Fund 1748	To Bank Interest	Cash at Bank	Cash in Hand	To Opening Balance	
69,461.75		66,800.00	329.00	2,332.75	•		Amount (Rs)
	By Closing Balance Cash - in - Hand Cash - at - Bank	66,800.00 By Other Misc Exp	329.00 By Freshman Social Exp	2,332.75 By Printing & Stationery	By Bank Charges	By Blazer Purchase	Payments
69,461.75	4,409.71	1,210.00 5,925.00	2,000.00 38,000.00	7,025.00	92.04	10,800.00	Amount (Rs)

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

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Pankaj K Maheswari , FCA, DISA ( ICAI) Proprietor UDIN: 23063047BGPFCN7514 MNO: 063047 Dated: 09/07/2023



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

### RECEIPT & EXPENDITURE ACCOUNT FOR THE PERIOD FROM 01/04/2018 TO 31/03/2019

	Receipts	Amount (Rs)	By	Expenditures	Amount (Rs)
То	Opening Balance		By	Repairing	3,700.00
	Cash in Hand		By	Newspaper	13,523.00
	Cash at Bank	373,205.65	By	Books	18,566.00
	PNB A/c No. 3109000100008769		By	Library Reader Card	34,500.00
			By	Stationery	4,260.00
То	Bank Interest	11,693.00			
			By	Closing Balance	
				Cash - in - Hand	-
				Cash - at - Bank	310,349.65
		384,898.65			384,898.65

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

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Pankaj K Maheswari , FCA, DISA ( ICAI) Proprietor UDIN: 23063047BGPFDP8870 MNO: 063047 Dated: 09/07/2023



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

### RECEIPT & PAYMENT ACCOUNT FOR THE PERIOD FROM 01/04/2018 TO 31/03/2019

	Receipts	Amount (Rs)	Payments	Amount (Rs)
То	Opening Balance		By Bank Charge	59.00
	Cash in Hand		" College Magazine	7,000.00
ł	Cash at Bank	282,911.80	" Printing & Stationery	1,850.00
	Bank Interest		" Blazer	3,600.00
То		10,983.00	" College Wall Magazine	4,855.00
			" College Week Exp	5,705.00
			By Closing Balance	
To	Trf from Gen Fund 1748	66,800.00	Cash - in - Hand	-
			Cash - at - Bank	337,625.80
		360,694.80		360,694.80

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

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Pankaj K Maheswari , FCA, DISA ( ICAI) Proprietor DT: 09/07/2023 UDIN: 23063047BGPFCF1304



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

### RECEIPT & PAYMENT ACCOUNT FOR THE PERIOD FROM 01/04/2018 TO 31/03/2019

	Receipts	Amount (Rs)	Payments	Amount (Rs)
То	Opening Balance		By Bank Charge	Amount (13)
	Cash in Hand		by bank charge	
	Cash at Bank	477,929.04		
То	Bank Interest	16,947.00		
			By Closing Balance	
			Cash - in - Hand	-
			Cash - at - Bank	494,876.04
		494,876.04		494,876.04

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

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Pankaj K Maheswari , FCA, DISA ( ICAI) Proprietor UDIN: 23063047BGPFCV3739 DT: 09/07/2023



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

### RECEIPT & EXPENDITURE ACCOUNT FOR THE PERIOD FROM 01/04/2018 TO 31/03/2019

	Receipts	Amount (Rs)		Expenditures	Amount (Rs)
To	Opening Balance		By	Bank Charge	70.80
	Cash in Hand	-		Concrete Post	9,750.00
	Cash at Bank	19,952.79	"	Electrical Goods	2,280.00
	PNB A/c No. 3109000100008778			Furniture	11,555.00
			"	Blazer	7,200.00
To	Bank Interest	466.00	"	Printing & Stationery	7,740.00
				Curtain & Wall clock	1,850.00
To	Transferred from General Fund 1748	33,400.00	"	College Week Expenses	1,200.00
			"	Painting Exp	5,569.00
			"	Repairing Exp	1,400.00
			By	Closing Balance	
				Cash - in - Hand	-
				Cash - at - Bank	5,203.99
		53,818.79			53,818.79

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

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Pankaj K Maheswari , FCA, DISA ( ICAI) Proprietor UDIN: 23063047BGPFDH5250 MNO: 063047 Dated: 09/07/2023



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

### RECEIPT & PAYMENT ACCOUNT FOR THE PERIOD FROM 01.04.18 TO 31/03/2019

	Receipts	Amount (Rs)	Expenditures	Amount (Rs)
То	Opening Balance		Bank Charge	53.10
	Cash in Hand	-	By Blazer	7,200.00
	Cash at Bank	27,254.25	By Printing & Stationery	3,000.00
			By Freshman Social Exp	16,000.00
			By Painting Exp	3,588.00
To	Bank Interest	542.00	By Debare Competation exp	7,560.00
			By Cleaning College Campus	1,880.00
То	Transferred from general Fund 1748	33,400.00	By World Environment day	12,085.00
			By Refreshment	2,755.00
то			By Closing Balance Cash - in - Hand Cash - at - Bank	- 7,075.15
		61,196.25		61,196.25

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

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Pankaj K Maheswari , FCA, DISA ( ICAI) Proprietor UDIN: 23063047BGPFCR9619 MNO: 063047 Dated:



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

# RECEIPT & PAYMENT ACCOUNT FOR THE PERIOD FROM 01/04/2018 TO 31/03/2019

1,218,655.04		1,218,655.04	
14,441.04	Cash - at - Bank		
1	By Closing Balance Cash - in - Hand		
		29,784.00	To Bank Interest
		1,188,871.04	Cash at Bank
1,204,214.00	By Trf to A/c no. 9099	,	Cash in Hand
			To Opening Balance
Amount (Rs)	Payments	Amount (Rs)	Receipts

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

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Pankaj K Maheswari , FCA, DISA ( ICAI) Proprietor

UDIN: 230630478GPFDU6290 Dated: 09/07/2023