

Chartered Accountants

M. G. Road, Om Compound Bongaigaon - 783380, Assam

Phone: 03664 - 224496, Mobile: 94350 20984, e-mail: pkmcaco@gmail.com

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 31st 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.

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Chartered Accountants

{Pankaj K. Maheswari, FCA, DISA(ICAI)} Proprietor

M. No. 063047

PAN: ABPPM4590F Firm Reg. No. 325734E

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

Receipts RECEIPT & EXPEN	IDITURE ACCOU	NT	(for the period from 01/04/18 to 31/03/19)	
To Opening Balance	Amount (Rs)	Exp	penditures	Amount (Rs)
Cash in Hand		Ву	Salary & Other remuneration	1,324,480.00
Cash at Bank	-	"	TA & Local conveyance	94,660.00
1	1,766,653.21	"	Electricity Bill	155,027.00
PNB A/c No. 3109000100001748		"	Printing & Stationery	148,311.00
To Court Basel as		"	Fees Return (Admission)	276,980.00
To Grant Received from Dir of Higher Edu	3,213,164.00	"	Refreshment	49,137.00
To Double		"	Telephone Bill	30,197.00
To Bank Interest	55,259.00	"	Website Renewal	40,135.00
To Fee 0 11 11		"	GSLI Maturity	41,728.00
To Fees Collection from Students	1,984,008.00	"	Electrical expenses	208,860.00
To Oliona		"	Repair & Hardware Goods	67,975.00
To GLICI Maturity	14,245.00	"	Interview & Advertisement Exp	50,948.00
T- 1-1-1		"	Office & Misc Exp	10,038.10
To Interview Application Fees	8,000.00	"	GU Registration fees	349,630.00
T- 18/00/00		"	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
		"	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
		Ву	Closing Balance	4
			Cash - in - Hand	•
			Cash - at - Bank	3,538,074.11
	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					
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 31/03/2019 as per Bank Pass Book					

As per our report of even date

For Pankaj K Maheswari & Co

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
	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



"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)
То	Opening Balance Cash in Hand Cash at Bank PNB A/c No. 3109000100036953	2,738.50	By " "	Blazer Stationery Cultural Rally & Program exp Earth Filling	3,600.00 1,350.00 43,100.00 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

Pankaj K Maheswari , FCA, DISA (ICAI)

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Proprietor

UDIN: 23063047BGPFDL2880

"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)
То	Opening Balance		Ву	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
			10	Freshman Social Exp	10,000.00
То	Bank Interest	636.00	"	Earth Filling	7,500.00
То	Transferred from General Fund 1748	46,760.00			
		X-10	Ву	Closing Balance	
				Cash - in - Hand	7-
				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

Pankaj K Maheswari , FCA, DISA (ICAI)

Proprietor

UDIN: 23063047BGPFDD9393

" 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		Ву	Bank Charges	
1	Cash in Hand				
	Cash at Bank				
То	Fund received for New Account Opening	1,000.00			1
То	Bank Interest	20.00	Ву	Closing Balance	
1				Cash - in - Hand	
1				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

Pankaj K Maheswari , FCA, DISA (ICAI)

Proprietor

UDIN: 23063047BGPFCZ3549

DT: 09/07/2023



"UNION FUND :: BANK ACCOUNT NO:- 3109000100008802

RECEIPT & PAYMENT ACCOUNT FOR THE PERIOD FROM 01.04.2018 TO 31.03.2019

Receipts	Amount (Rs)	Payments	Amount (Rs)
To Opening Balance		By Blazer Purchase	10,800.00
Cash in Hand		By Bank Charges	92.04
Cash at Bank	2,332.75	2,332.75 By Printing & Stationery	7,025.00
		By Earth Filling	2,000.00
To Bank Interest	329.00	329.00 By Freshman Social Exp	38,000.00
		By Admission exp	1,210.00
To Transferred from General Fund 1748	66,800.00	66,800.00 By Other Misc Exp	5,925.00
		By Closing Balance	
		Cash - in - Hand	,
		Cash - at - Bank	4,409.71
	69.461.75		69.461.75

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)	Ву	Expenditures	Amount (Rs)
To	Opening Balance		Ву	Repairing	3,700.00
	Cash in Hand		Ву	Newspaper	13,523.00
	Cash at Bank	373,205.65	By	Books	18,566.00
	PNB A/c No. 3109000100008769		Ву	Library Reader Card	34,500.00
			Ву	Stationery	4,260.00
Го	Bank Interest	11,693.00			
			Ву	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

Paneraj

Pankaj K Maheswari , FCA, DISA (ICAI)

Proprietor

UDIN: 23063047BGPFDP8870

" 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		Ву	Bank Charge	59.00
	Cash in Hand		" (College Magazine	7,000.00
1	Cash at Bank	282,911.80		Printing & Stationery	1,850.00
			" B	Blazer	3,600.00
То	Bank Interest	10,983.00	" (College Wall Magazine	4,855.00
			" <mark>C</mark>	College Week Exp	5,705.00
То	Trf from Gen Fund 1748	66,800.00	Ву	Closing Balance Cash - in - Hand	-
1				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

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	7 (1,10)	By Bank Charge	Amount (13)
1	Cash in Hand		by bank charge	1
	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

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

Pankaj K Maheswari , FCA, DISA (ICAI)

Proprietor

UDIN: 23063047BGPFDH5250

** 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
1	Cash in Hand	-	By Blazer	7,200.00
1	Cash at Bank	27,254.25	By Printing & Stationery	3,000.00
1			By Freshman Social Exp	16,000.00
1			By Painting Exp	3,588.00
То	Bank Interest	542.00	By Debare Competation exp	7,560.00
1			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
			By Closing Balance	
То			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

Vanesap

Pankaj K Maheswari , FCA, DISA (ICAI)

Proprietor

UDIN: 23063047BGPFCR9619

MNO: 063047

Dated:



1,218,655.04		1,218,655.04		
14,441.04	Cash - in - Hand Cash - at - Bank			
	By Closing Balance	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	ᄀ
Amount (Rs)	Payments	Amount (Rs)	Receipts	П
019	RECEIPT & PAYMENT ACCOUNT FOR THE PERIOD FROM 01/04/2018 TO 31/03/2019	JNT FOR THE	RECEIPT & PAYMENT ACCOU	
	OILION FEES FUND :: BANK ACCOUNT NO:- 3109000100137643	BANK ACCC	I DITTON FEES FON	

Pames	Chartered Accountants	For Pankaj K. Maheswari & Co	As per our report of even date	
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Pankaj K Maheswari , FCA, DISA (ICAI) Chartered

UDIN: 23063047BGPFDU6290

Dated: 09/07/2023

Proprietor