

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 12. TUTION FEES FUND) of M/S BHB COLLEGE : Sarupeta, Barpeta , Assam for the period from 01/04/2022 to 31/03/2023 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 2023.

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:- 01.08.2023



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 01/04/22 to 31/03/23)

Receipts	Amount (Rs)	Expenditures	Amount (Rs)
To Opening Balance		By Salary & Other remuneration	1,361,720.00
Cash in Hand	-	" TA & Local conveyance	84,202.00
Cash at Bank	4,105,631.61	" Electricity Bill	296,766.00
PNB A/c No. 3109000100001748		" Printing & Stationery	136,754.00
To Fees Collection from Students	1,195,300.00	" Registration fees paid to GU & AHSEC	339,840.00
To Grant of Fees for BPL Students	1,965,109.00	" Subject Affiliation fees paid to GU	949,620.00
To Grant Received from NIELIT	121,500.00	" Enrollment Fees paid to GU	199,000.00
To Grant Received from Dir of H. Edu	4,696,047.00	" Electrical Installation & repair Work	389,821.00
To Bank Interest	101,153.00	" Repair, H/ware goods Earth fill, Labour	350,423.00
To GLICI Maturity	128,082.00	" Painting expenses (College Campus)	394,509.00
To Interview Application Fees	23,500.00	" NIELIT (IQAC) Exp	1,256.00
To Fees Collection KKHSOU	1,300.00	" Travelling & Refreshment (NCC office)	4,435.00
To Misc Receipts	10,000.00	" Telephone & Internet Exp	60,000.00
To NEFT money received back (GU Fees)	248,120.00	" GSLI Maturity paid	128,082.00
To KKHSOU centre share	3,800.00	" Advertisement	37,378.00
		" Student Union Election Exp	10,002.00
		" Website Renewal & Modification	20,600.00
		" Refreshment	25,523.00
		" Bank Charges	7,002.15
		" Name Plate Making Exp (Wooden)	10,000.00
		" Office & Misc Exp	35,487.00
		" Various prog. & Counseling Exp	86,096.00
		" Chair & Stool	193,804.00
		" BSNL New WIFI Fiber Connection (Incl Modem)	39,272.00
		" Trf. To Magazine fund	104,000.00
		" Trf. To Union Fund	114,400.00
		" Trf. To Debate Fund	52,000.00
		" Trf. To Game Fund	72,800.00
		" Trf. To Common Room Fund	52,000.00
		" Trf. To Cultural Fund	72,800.00
		" Garden fencing Work	66,500.00
		" Laptop Battery	2,400.00
		" Books for library	100,000.00
		" Speaker Set	15,800.00
		" Interactive Touch Display machine	747,530.00
		" Class Desk, Bench and window making	72,650.00
		" Utilization Certificate Fees	16,500.00
		" Carrying charges (Free Books HS 1st yr)	4,100.00
		" Paid to NE Icom for portal fees (Online)	95,000.00
		" Interview Expenses	128,864.00
		" Library Renovation Works	171,844.00
		" TDS deducted for cash withdrawal	2,813.00
		" New RCC Plan Estimated	4,000.00
		" Purchase of Green Net for fencing	15,600.00
		" Skill Development Programs	84,800.00
		" CCTV Camera & Installation	225,262.00
		" Transformer	12,000.00
		By Closing Balance	
		Cash - at - Bank	5,204,287.46
		PNB A/c No. 3109000100001748	
	12,599,542.61		12,599,542.61

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

UDIN: 23063047BGPFE09888

MNO: 65
1/8/23



BHB COLLEGE : Sarupeta, Barpeta, Assam

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

RECEIPT & EXPENDITURE ACCOUNT FOR THE PERIOD FROM 01/04/2022 TO 31/03/2023

<u>Receipts</u>	<u>Amount (Rs)</u>	<u>Expenditures</u>	<u>Amount (Rs)</u>
To Opening Balance		By Bank Charges	68.00
Cash in Hand		By Refreshment, Dress and other exp	12,639.00
Cash at Bank	11,203.28		
To 7th Assam BN NCC	8,235.00	By Closing Balance	
		Cash - in - Hand	-
To Bank Interest	112.00	Cash - at - Bank	6,843.28
	19,550.28		19,550.28

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

Pankaj



Pankaj K Maheswari , FCA, DISA (ICAI)
Proprietor
UDIN: 23063047BGPFEV7305
DT: 01/08/2023

BHB COLLEGE : Sarupeta, Barpeta, Assam

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

RECEIPT & EXPENDITURE ACCOUNT FOR THE PERIOD FROM 01/04/2022 TO 31/03/2023

<u>Receipts</u>	<u>Amount (Rs)</u>	<u>Expenditures</u>	<u>Amount (Rs)</u>
To Opening Balance		By Bank Charge	254.88
Cash in Hand		By Blazer Purchase	12,960.00
Cash at Bank	55,761.37	By Printing & Stationery	1,900.00
PNB A/c No. 3109000100008796		By College Week Expenses	52,554.00
To Bank Interest	2,490.00	By Football Match Expenses	22,294.00
		By Cricket Match Expenses	1,482.00
		By Repairing of Sports Goods Expenses	2,430.00
		By Electrical Works	9,375.00
To Transferred from General Fund 1748	72,800.00	By TDS	343.00
		By Closing Balance	
		Cash - in - Hand	-
		Cash - at - Bank	27,458.49
	131,051.37		131,051.37

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

Pankaj



Pankaj K Maheswari , FCA, DISA (ICAI)
Proprietor
UDIN: 23063047BGPFEW3536
MNO: 063047
DT: 01/08/2023

BHB COLLEGE : Sarupeta, Barpeta, Assam

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

RECEIPT & EXPENDITURE ACCOUNT FOR THE PERIOD FROM 01/04/2022 TO 31/03/2023

<u>Receipts</u>		<u>Amount (Rs)</u>	<u>Expenditures</u>		<u>Amount (Rs)</u>
To	Opening Balance		By	Bank Charge	254.88
	Cash in Hand	-	"	Printing & Stationery	1,500.00
	Cash at Bank	55,450.59	"	Towel Purchase	3,190.00
	PNB A/c No. 3109000100008778		"	College Week Exp	14,993.00
			"	Painting Exp	5,161.00
			"	Refreshment	5,840.00
			"	Blazer	8,640.00
			"	Wall Clock & Curtain exp	5,410.00
			"	TDS	109.00
			"	Desk & Bench Purchase	9,552.00
To	Bank Interest	2,211.00	By	Closing Balance	
To	Transferred from General Fund 1748	52,000.00		Cash - in - Hand	-
				Cash - at - Bank	55,011.71
		109,661.59			109,661.59

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

Pankaj



Pankaj K Maheswari , FCA, DISA (ICAI)
Proprietor
UDIN: 23063047BGPFEEX3761
MNO: 063047
DT: 01/08/2023

BHB COLLEGE : Sarupeta, Barpeta, Assam

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

RECEIPT & EXPENDITURE ACCOUNT FOR THE PERIOD FROM 01/04/2022 TO 31/03/2023

<u>Receipts</u>	<u>Amount (Rs)</u>	<u>Expenditures</u>	<u>Amount (Rs)</u>
To Opening Balance		By Bank Charge	254.29
Cash in Hand			
Cash at Bank	9,806.90	" College Week Expenses	7,760.00
PNB A/c No. 3109000100036953		" Cultural Rally & Program exp & Freshm	57,269.00
To Bank Interest	1,658.00		
To Transferred from General Fund 1748	72,800.00	By Closing Balance	
		Cash - in - Hand	-
		Cash - at - Bank	18,981.61
	84,264.90		84,264.90

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

Pankaj



Pankaj K Maheswari , FCA, DISA (ICAI)
Proprietor
UDIN: 23063047BGPFEY7201
MNO: 063047
DT: 01/08/2023

BHB COLLEGE : Sarupeta, Barpeta, Assam

"LIBRARY FUND :: BANK ACCOUNT NO: 3109000100008769 "

RECEIPT & EXPENDITURE ACCOUNT FOR THE PERIOD FROM 01/04/2022 TO 31/03/2023

<u>Receipts</u>	<u>Amount (Rs)</u>	<u>Expenditures</u>	<u>Amount (Rs)</u>
To Opening Balance		By Bank Charge	726.29
Cash in Hand	-	" Newspaper	11,009.00
Cash at Bank	561,981.05	" Steel Rack	73,750.00
PNB A/c No. 3109000100008769		" Magazine	1,450.00
		" Books	130,000.00
To Bank Interest	13,684.00	" N-List Annual Membership Fees	5,900.00
		" International Children's Book Day Exp	760.00
		" Labour	4,500.00
		By Closing Balance	
		Cash - in - Hand	-
		Cash - at - Bank	347,569.76
	575,665.05		575,665.05

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

Pankaj



Pankaj K Maheswari , FCA, DISA (ICAI)

Proprietor

UDIN: 23063047BGPFEZ5722

MNO: 063047

DT: 01/08/2023

BHB COLLEGE : Sarupeta, Barpeta, Assam

" MAGAZINE FUND :: BANK ACCOUNT NO- 3109000100008750 "

RECEIPT & PAYMENT ACCOUNT FOR THE PERIOD FROM 01/04/2022 TO 31/03/2023

<u>Receipts</u>	<u>Amount (Rs)</u>	<u>Payments</u>	<u>Amount (Rs)</u>
To Opening Balance		By Bank Charge	257.24
Cash in Hand		" TA/DA	4,960.00
Cash at Bank	360,520.20	" Wall Magazine Competation	6,635.00
		" Blazer Purchase	4,320.00
To Bank Interest	11,222.00	" College Magazine	78,770.00
		" College Week Expenses	2,890.00
To Trf from Gen Fund 1748	104,000.00	By Closing Balance	
		Cash - in - Hand	-
		Cash - at - Bank	377,909.96
	475,742.20		475,742.20

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

Pankaj



Pankaj K Maheswari , FCA, DISA (ICAI)
Proprietor
DT: 01/08/2023
UDIN: 23063047BGPFE9821

BHB COLLEGE : Sarupeta, Barpeta, Assam

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

RECEIPT & EXPENDITURE ACCOUNT

(for the period from 01/04/22 to 31/03/23)

<u>Receipts</u>	<u>Amount (Rs)</u>	<u>Expenditures</u>	<u>Amount (Rs)</u>
To Opening Balance		By Bank Charges	255.47
Cash in Hand	-	By Printing & Stationery	13,200.00
Cash at Bank	1,085,724.42		
PNB A/c No. 3109000100008787			
To Bank Interest	29,934.00	By Closing Balance	
		Cash - in - Hand	-
		Cash - at - Bank	1,102,202.95
	1,115,658.42		1,115,658.42

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

Pankaj



Pankaj K Maheswari , FCA, DISA (ICAI)

Proprietor

UDIN: 23063047BGPFEQ9444

MNO: 063047

DT: 01/08/2023

BHB COLLEGE : Sarupeta, Barpeta, Assam

" UNION FUND :: BANK ACCOUNT NO:- 3109000100008802

RECEIPT & PAYMENT ACCOUNT FOR THE PERIOD FROM 01.04.2022 TO 31.03.2023

<u>Receipts</u>	<u>Amount (Rs)</u>	<u>Payments</u>	<u>Amount (Rs)</u>
To Opening Balance		By Blazer Purchase	8,440.59
Cash in Hand	-	By Bank Charges	253.70
Cash at Bank	6,524.31	By Printing & Stationery	670.00
To Bank Interest	1,872.00	By Freshman Social Exp	70,000.00
To Transferred from General Fund 1748	114,400.00	By Painting Exp	11,534.00
		By Celling Fan	4,350.00
		By Madhabdev Tithi Exp	4,811.00
		By Towel Purchase	2,920.00
		By TDS	99.00
		By College Week Exp Etc	5,000.00
		By Closing Balance	
		Cash - in - Hand	-
		Cash - at - Bank	14,718.02
	122,796.31		122,796.31

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

Pankaj



Pankaj K Maheswari , FCA, DISA (ICAI)

Proprietor

UDIN: 23063047BGPFER7757

MNO: 063047

DT: 01/08/2023

BHB COLLEGE : Sarupeta, Barpeta, Assam

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

RECEIPT & PAYMENT ACCOUNT FOR THE PERIOD FROM 01.04.22 TO 31/03/2023

<u>Receipts</u>	<u>Amount (Rs)</u>	<u>Expenditures</u>	<u>Amount (Rs)</u>
To Opening Balance		By Bank Charge	253.70
Cash in Hand	-	By Blazer	8,660.00
Cash at Bank	53,187.75	By Printing & Stationery	4,324.00
		By Cleaning Exp	3,990.00
		By College Week Exp	3,575.00
To Bank Interest	2,494.00	By World Environment Day Exp	1,680.00
		By Independence Day Exp	1,600.00
To Transferred from General Fund 1748	52,000.00	By Closing Balance	
		Cash - in - Hand	-
		Cash - at - Bank	83,599.05
	107,681.75		107,681.75

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

Pankaj



Pankaj K Maheswari , FCA, DISA (ICAI)
Proprietor
UDIN: 23063047BGPFE9455
MNO: 063047
DT: 01/08/2023

BHB COLLEGE : Sarupeta, Barpeta, Assam

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

RECEIPT & PAYMENT ACCOUNT FOR THE PERIOD FROM 01/04/2022 TO 31/03/2023

<u>Receipts</u>		<u>Amount (Rs)</u>	<u>Payments</u>		<u>Amount (Rs)</u>
To	Opening Balance		By	Bank Charges	304.59
	Cash in Hand	-			
	Cash at Bank	20,918.04			
To	Bank Interest	568.00	By	Closing Balance	
				Cash - in - Hand	-
				Cash - at - Bank	21,181.45
		21,486.04			21,486.04

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

Pankaj



Pankaj K Maheswari , FCA, DISA (ICAI)
Proprietor
UDIN: 23063047BGPFT5006
DT: 01/08/2023

BHB COLLEGE : Sarupeta, Barpeta, Assam

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

RECEIPT & PAYMENT ACCOUNT FOR THE PERIOD FROM 01/04/2022 TO 31/03/2023

<u>Receipts</u>	<u>Amount (Rs)</u>	<u>Payments</u>	<u>Amount (Rs)</u>
To Opening Balance		By Bank Charge	304.00
Cash in Hand		Medical expenses	2,065.00
Cash at Bank	673,514.04	Misc exp	4,540.00
To Bank Interest	18,332.00	By Closing Balance	
		Cash - in - Hand	-
		Cash - at - Bank	684,937.04
	691,846.04		691,846.04

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

Pankaj



Pankaj K Maheswari , FCA, DISA (ICAI)
Proprietor
UDIN: 23063047BGPFEU4665
DT: 01/08/2023