

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 01/04/2020 to 31/03/2021 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 2021.

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 01/04/20 to 31/03/21)

Receipts	Amount (Rs)	Expenditures	Amount (Rs)
To Opening Balance		By Salary & Other remuneration	1,193,900.00
Cash in Hand	-	" TA & Local conveyance	26,750.00
Cash at Bank	5,190,215.37	" Electricity Bill	176,380.00
PNB A/c No. 3109000100001748		" Printing & Stationery	110,222.00
		" Laboratory Equipments	873,000.00
		" Telephone Bill	9,738.00
To Bank Interest	135,238.00	" Furniture	80,500.00
		" Audit utilization fees	11,000.00
To Fees Collection from Students	52,650.00	" GU Registration fees	51,400.00
		" Advertisement & Interview Exp	36,005.00
To KKSHOU Fees	41,600.00	" Bank Charges	948.72
		" Refreshment & Meeting	17,850.00
To Grant of Fees for BPL Students	3,950,440.00	" Water Purifier	1,700.00
		" Website Renewal	13,570.00
		" Utilization certificate (Sweta Agarwal)	31,000.00
		" Office & Misc Exp	28,380.00
		" Books Purchase	9,246.00
		" Counseling exp	899.00
		" Quiz Competition Exp	1,500.00
		" Labour Charge	29,600.00
		" Bamboo Purchase	2,100.00
		" Golden Jubilee Celebration	20,397.00
		" Trf. To Magazine fund	74,600.00
		" Trf. To Inter Exam fund	342,780.00
		" Trf. To Student Union fund	74,600.00
		" Trf. To Debate fund	37,300.00
		" Trf. To Tuition Fee fund	125,412.00
		" Trf. To Student Aid fund	74,750.00
		" Trf. To Game fund	52,220.00
		" Trf. To Common Room fund	37,300.00
		" Trf. To Library fund	299,000.00
		" Trf. To Cultural fund	59,680.00
		" Trf. To NCC fund	14,950.00
		" Trf. To NSS fund	14,950.00
		" Opening New Bank Account	1,000.00
		By Closing Balance	
		Cash - in - Hand	-
		Cash - at - Bank	5,435,515.65
	9,370,143.37		9,370,143.37

As per our report of even date

For Pankaj K. Maheswari & Co

Chartered Accountants

Pankaj

Pankaj K Maheswari, FCA, DISA (ICAI)

UDIN: 23063047BGPFCD7532

Dated: 09/07/2023



BHB COLLEGE : Sarupeta, Barpeta, Assam

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

RECEIPT & EXPENDITURE ACCOUNT
(for the period from 01/04/20 to 31/03/21)

Receipts	Amount (Rs)	Expenditures	Amount (Rs)
To Opening Balance		By Bank Charges	70.80
Cash in Hand	-		
Cash at Bank	688,471.02		
PNB A/c No. 3109000100008787			
To Tranferred from A/c No. 1748	342,780.00		
To Bank Interest	23,332.00	By Closing Balance	
		Cash - in - Hand	-
		Cash - at - Bank	1,054,512.22
	1,054,583.02		1,054,583.02

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

Pankaj



Pankaj K Maheswari , FCA, DISA (ICAI)
Proprietor
UDIN: 23063047BGPFL6495
MNO: 063047
Dated: 09/07/2023

BHB COLLEGE : Sarupeta, Barpeta, Assam

"CULTURAL FUND :: BANK ACCOUNT NO: 3109000100036953 "

RECEIPT & EXPENDITURE ACCOUNT FOR THE PERIOD FROM 01/04/2020 TO 31/03/2021

Receipts		Amount (Rs)	Expenditures		Amount (Rs)
To	Opening Balance		By	Bank Charge	70.80
	Cash in Hand	-	"	Freshman Social Exp	25,000.00
	Cash at Bank	9,109.50	"	Cultural Rally & Program exp	1,000.00
	PNB A/c No. 3109000100036953				
To	Bank Interest	327.00			
	Transferred from General Fund 1748	59,680.00			
			By	Closing Balance	
				Cash - in - Hand	-
				Cash - at - Bank	43,045.70
		69,116.50			69,116.50

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

Pankaj



Pankaj K Maheswari , FCA, DISA (ICAI)
Proprietor
UDIN: 23063047BGPFDN4754
MNO: 063047
Dated: 09/07/2023

BHB COLLEGE : Sarupeta, Barpeta, Assam

"GAME FUND :: BANK ACCOUNT NO: 3109000100008796 "

RECEIPT & EXPENDITURE ACCOUNT FOR THE PERIOD FROM 01/04/2020 TO 31/03/2021

<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			
Cash at Bank	28,935.97		
PNB A/c No. 3109000100008796			
To Bank Interest	1,001.00		
To Transferred from General Fund 1748	52,220.00	By Closing Balance	
		Cash - in - Hand	-
		Cash - at - Bank	82,086.17
	82,156.97		82,156.97

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

Pankaj



Pankaj K Maheswari , FCA, DISA (ICAI)
Proprietor
UDIN: 23063047BGPFD5405
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 01/04/2020 TO 31/03/2021

Receipts	Amount (Rs)	Expenditures	Amount (Rs)
To Opening Balance		By Bank Charges	
Cash in Hand			
Cash at Bank	1,305.28	By Refreshment, Dress and other exp	3,960.00
To Transferred from General Fund 1748	14,950.00		
		By Closing Balance	
		Cash - in - Hand	-
To Bank Interest	89.00	Cash - at - Bank	12,384.28
	16,344.28		16,344.28

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

Pankaj

Chartered Accountants
Pankaj K Maheswari , FCA, DISA (ICAI)
Proprietor
UDIN: 23063047BGPFD84161
DT: 09/07/2023



BHB COLLEGE : Sarupeta, Barpeta, Assam

" UNION FUND :: BANK ACCOUNT NO:- 3109000100008802

RECEIPT & PAYMENT ACCOUNT FOR THE PERIOD FROM 01.04.2020 TO 31.03.2021

Receipts	Amount (Rs)	Payments	Amount (Rs)
To Opening Balance		By Bank Charges	70.80
Cash in Hand	-	By Freshman Social Exp	35,000.00
Cash at Bank	8,365.91	By College Week	8,000.00
To Bank Interest	294.00		
To Transferred from General Fund 1748	74,600.00	By Closing Balance	
		Cash - in - Hand	-
		Cash - at - Bank	40,189.11
	83,259.91		83,259.91

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

Pankaj



Pankaj K Maheswari , FCA, DISA (ICAI)
Proprietor
UDIN: 23063047BGPFCP7992
MNO: 063047
Dated: 09/07/2023

BHB COLLEGE : Sarupeta, Barpeta, Assam

"LIBRARY FUND : BANK ACCOUNT NO. 3109000100008769"

RECEIPT & EXPENDITURE ACCOUNT FOR THE PERIOD FROM 01/04/2020 TO 31/03/2021

<u>Receipts</u>		<u>Amount (Rs)</u>	<u>Expenditures</u>		<u>Amount (Rs)</u>
To	Opening Balance		By	Bank Charge	70.00
	Cash in Hand	-	"	Newspaper bill	13,925.00
	Cash at Bank	431,520.65	"	Library reader card	23,880.00
	PNB A/c No. 3109000100008769		"	Books	2,228.00
			"	Repairing	4,700.00
To	Bank Interest	14,414.00	"	Stationery	2,047.00
			"	Reader club competition	410.00
To	Transferred from General Fund 1748	299,000.00			
			By	Closing Balance	
				Cash - in - Hand	
				Cash - at - Bank	697,572.85
		744,934.65			744,934.65

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

Pankaj



Pankaj K Maheswari, FCA, DISA (ICAI)
Proprietor
UDIN: 23063047BGPFD7642
MNO: 063047
Dated: 09/07/2023

BHB COLLEGE : Sarupeta, Barpeta, Assam

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

RECEIPT & PAYMENT ACCOUNT FOR THE PERIOD FROM 01/04/2020 TO 31/03/2021

<u>Receipts</u>	<u>Amount (Rs)</u>	<u>Payments</u>	<u>Amount (Rs)</u>
To Opening Balance		By Bank Charge	70.80
Cash in Hand			
Cash at Bank	371,780.80		
To Bank Interest	11,902.00		
To Trf from Gen Fund 1748	74,600.00	By Closing Balance	
		Cash - in - Hand	-
		Cash - at - Bank	458,212.00
	458,282.80		458,282.80

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: 23063047BGPFC1399

BHB COLLEGE : Sarupeta, Barpeta, Assam

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

RECEIPT & PAYMENT ACCOUNT FOR THE PERIOD FROM 01/04/2020 TO 31/03/2021

<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	565,950.04		
To Bank Interest	18,412.00		
Trf from Gen Fund 1748	74,750.00	By Closing Balance	
		Cash - in - Hand	-
		Cash - at - Bank	659,112.04
	659,112.04		659,112.04

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

Pankaj



Pankaj K Maheswari , FCA, DISA (ICAI)
Proprietor
UDIN: 23063047BGPFCX1253
DT: 09/07/2023

BHB COLLEGE : Sarupeta, Barpeta, Assam

"COMMON ROOM FUND : BANK ACCOUNT NO: 3109000100008778 "

RECEIPT & EXPENDITURE ACCOUNT FOR THE PERIOD FROM 01/04/2020 TO 31/03/2021

<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	-		
Cash at Bank	20,554.19		
PNB A/c No. 3109000100008778			
To Bank Interest	706.00		
To Transferred from General Fund 1748	37,300.00		
		By Closing Balance	
		Cash - in - Hand	-
		Cash - at - Bank	58,489.39
	58,560.19		58,560.19

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

Pankaj



Pankaj K Maheswari , FCA, DISA (ICAI)
Proprietor
UDIN: 23063047BGPFDJ8280
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 01.04.20 TO 31/03/2021

<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	-		
Cash at Bank	35,267.35		
To Bank Interest	1,161.00		
To Transferred from general Fund 1748	37,300.00		
To		By Closing Balance	
		Cash - in - Hand	-
		Cash - at - Bank	73,657.55
	73,728.35		73,728.35

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

Pankaj



Pankaj K Maheswari , FCA, DISA (ICAI)
Proprietor
UDIN: 23063047BGPFC7361
MNO: 063047
Dated:

BHB COLLEGE : Sarupeta, Barpeta, Assam

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

RECEIPT & PAYMENT ACCOUNT FOR THE PERIOD FROM 01/04/2020 TO 31/03/2021

<u>Receipts</u>	<u>Amount (Rs)</u>	<u>Payments</u>	<u>Amount (Rs)</u>
To Opening Balance		By Trf to A/c no. 9099	243,432.00
Cash in Hand	-		
Cash at Bank	134,791.04		
To Bank Interest	3,614.00		
To Trf from Gen Fund A/c No. 1748	125,412.00	By Closing Balance	-
		Cash - in - Hand	20,385.04
		Cash - at - Bank	
	263,817.04		263,817.04

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

Pankaj



Pankaj K Maheswari , FCA, DISA (ICAI)
Proprietor

UDIN: 23063047BGPFDW9874

Dated: 09/07/2023