

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.
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 01/04/18 to 31/03/19)

Receipts	Amount (Rs)	Expenditures	Amount (Rs)
To Opening Balance		By Salary & Other remuneration	1,324,480.00
Cash in Hand	-	" TA & Local conveyance	94,660.00
Cash at Bank	1,766,653.21	" Electricity Bill	155,027.00
PNB A/c No. 3109000100001748		" Printing & Stationery	148,311.00
To Grant Received from Dir of Higher Edu	3,213,164.00	" Fees Return (Admission)	276,980.00
To Bank Interest	55,259.00	" Refreshment	49,137.00
To Fees Collection from Students	1,984,008.00	" Telephone Bill	30,197.00
To GLICI Matunty	14,245.00	" Website Renewal	40,135.00
To Interview Application Fees	8,000.00	" GSLI Maturity	41,728.00
To KKSHOU Share	19,500.00	" Electrical expenses	208,860.00
		" Repair & Hardware Goods	67,975.00
		" Interview & Advertisement Exp	50,948.00
		" Office & Misc Exp	10,038.10
		" GU Registration fees	349,630.00
		" Diesel	10,400.00
		" 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
		By Closing Balance	
		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			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 31/03/2019 as per Bank Pass Book			3,547,864.11

As per our report of even date

For Pankaj K Maheswari & Co

Pankaj

UDIN: 23063047BGPF7528



BHB COLLEGE : Sarupeta, Barpeta, Assam

" 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

Pankaj



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

BHB COLLEGE : Sarupeta, Barpeta , Assam

"CULTURAL FUND : BANK ACCOUNT NO: 3109000100036953 "

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

<u>Receipts</u>		<u>Amount (Rs)</u>	<u>Expenditures</u>		<u>Amount (Rs)</u>
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
To	Bank Interest	261.00			
To	Transferred from General Fund 1748	53,440.00			
			By	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



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

BHB COLLEGE : Sarupeta, Barpeta, Assam

"GAME FUND :: BANK ACCOUNT NO: 3109000100008796 "

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

<u>Receipts</u>		<u>Amount (Rs)</u>	<u>Expenditures</u>		<u>Amount (Rs)</u>
To	Opening Balance		By	Football Match Expenses	18,099.00
	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
			"	Freshman Social Exp	10,000.00
To	Bank Interest	636.00	"	Earth Filling	7,500.00
To	Transferred from General Fund 1748	46,760.00	By	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

Pankaj



Pankaj K Maheswari , FCA, DISA (ICAI)
Proprietor
UDIN: 23063047BGPFDD9393
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 01/04/2018 TO 31/03/2019

<u>Receipts</u>	<u>Amount (Rs)</u>	<u>Expenditures</u>	<u>Amount (Rs)</u>
To Opening Balance Cash in Hand Cash at Bank		By Bank Charges	
To Fund received for New Account Opening	1,000.00		
To Bank Interest	20.00	By 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

Pankaj



Pankaj K Maheswari , FCA, DISA (ICAI)
Proprietor
UDIN: 23063047BGPFZ3549
DT: 09/07/2023

BHB COLLEGE : Sarupeta, Barpeta, Assam

* 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	2,332.75	By Bank Charges	92.04
Cash at Bank		By Printing & Stationery	7,025.00
		By Earth Filling	2,000.00
To Bank Interest	329.00	By Freshman Social Exp	38,000.00
		By Admission exp	1,210.00
To Transferred from General Fund 1748	66,800.00	By Other Misc Exp	5,925.00
		By Closing Balance	-
		Cash - in - Hand	4,409.71
		Cash - at - Bank	
	69,461.75		69,461.75

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

Pankaj



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

BHB COLLEGE : Sarupeta, Barpeta , Assam

"LIBRARY FUND : BANK ACCOUNT NO. 3109000100008769"

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

<u>Receipts</u>	<u>Amount (Rs)</u>	<u>By Expenditures</u>	<u>Amount (Rs)</u>
To 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
To 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

Pankaj



Pankaj K Maheswari , FCA, DISA (ICAI)
Proprietor
UDIN: 23063047BGPFD8870
MNO: 063047
Dated: 09/07/2023

BHB COLLEGE : Sarupeta, Barpeta, Assam

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

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

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

Pankaj



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

BHB COLLEGE : Sarupeta, Barpeta, Assam

" 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)
To Opening Balance		By Bank Charge	
Cash in Hand			
Cash at Bank	477,929.04		
To 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



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

BHB COLLEGE : Sarupeta, Barpeta, Assam

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

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

<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	-	" 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

Pankaj



Pankaj K Maheswari , FCA, DISA (ICAI)
Proprietor
UDIN: 23063047BGPFDH5250
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 01.04.18 TO 31/03/2019

<u>Receipts</u>	<u>Amount (Rs)</u>	<u>Expenditures</u>	<u>Amount (Rs)</u>
To 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
To Transferred from general Fund 1748	33,400.00	By World Environment day	12,085.00
		By Refreshment	2,755.00
		By Closing Balance	
To		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

Pankaj



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

BHBS COLLEGE : Sarupeta, Barpeta, Assam

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

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

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

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

Pankaj

Pankaj K Maheswari , FCA, DISA (ICAI)
Proprietor



UDIN: 23063047BGPFDU6290

Dated: 09/07/2023