

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 01/04/2021 to 31/03/2022 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 2022.

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 01/04/21 to 31/03/22)

Receipts	Amount (Rs)	Expenditures	Amount (Rs)
To Opening Balance		By Salary & Other remuneration	1,284,900.00
Cash in Hand	-	" TA & Local conveyance	30,660.00
Cash at Bank	5,435,515.65	" Electricity Bill	179,031.00
PNB A/c No. 3109000100001748		" Repairing of Computer Lab & Lan Connect	63,258.00
To Bank Interest	152,530.00	" Printing & Stationery	70,461.00
To Covid Expenses Reimbursement	17,000.00	" Bench making & Furniture	120,000.00
To Fees Collection from Students	1,122,560.00	" Advance for Electrical Work	150,000.00
To GLICI Maturity	53,866.00	" NIELIT (IQAC) Exp	116,146.00
To KKSHOU Fees	3,900.00	" Steel Almirah	41,998.00
		" Iron Metal bed, rack, table	79,181.00
		" New Telephone & Internet Connection	31,082.00
		" GSLI Maturity	53,866.00
		" Registration fees	69,500.00
		" Advertisement	39,171.00
		" Election Exp	18,441.00
		" Website Renewal & Modification	19,800.00
		" Refreshment	28,223.00
		" Bank Charges	2,452.04
		" Repair, H/ware goods Earth fill, Labour	232,009.00
		" Fees Return (Admission)	4,190.00
		" NAAC Expenses	5,877.00
		" Office & Misc Exp	10,065.00
		" Various prog. & Counseling Exp	29,429.00
		By Closing Balance	
		Cash - in - Hand	-
		Cash - at - Bank	4,105,631.61
		PNB A/c No. 3109000100001748	
	6,785,371.65		6,785,371.65

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

Pankaj K Maheswari

Pankaj K Maheswari , FCA, DISA (ICAI)
Proprietor
FRN: 0325734E
UDIN: 23063047BGPFC8993
DT: 09/07/2023



BHB COLLEGE : Sarupeta, Barpeta, Assam

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

RECEIPT & EXPENDITURE ACCOUNT


(for the period from 01/04/21 to 31/03/22)

<u>Receipts</u>	<u>Amount (Rs)</u>	<u>Expenditures</u>	<u>Amount (Rs)</u>
To Opening Balance		By Bank Charges	70.80
' Cash in Hand	-		
' Cash at Bank	1,054,512.22		
PNB A/c No. 3109000100008787			
To Bank Interest	31,283.00	By Closing Balance	
		Cash - in - Hand	-
		Cash - at - Bank	1,085,724.42
	1,085,795.22		1,085,795.22

As per our report of even date

For Pankaj K. Maheswari & Co

Chartered Accountants



Pankaj K Maheswari , FCA, DISA (ICAI)

Proprietor

UDIN: 23063047BGPFCM9668

MNO: 063047

Dated: 09/07/2023

BHB COLLEGE : Sarupeta, Barpeta, Assam

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

RECEIPT & EXPENDITURE ACCOUNT FOR THE PERIOD FROM 01/04/2021 TO 31/03/2022

<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	-	"	Blazer	3,880.00
	Cash at Bank	43,045.70	"	Printing & Stationery	900.00
	PNB A/c No. 3109000100036953		"	College Week Expenses	1,200.00
			"	Cultural Rally & Program exp & Freshm	27,695.00
To	Bank Interest	507.00	By	Closing Balance	
				Cash - in - Hand	-
				Cash - at - Bank	9,806.90
		43,552.70			43,552.70

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

Pankaj



Pankaj K Maheswari, FCA, DISA (ICAI)
Proprietor
UDIN: 23063047BGPFD03335
MNO: 063047
Dated: 09/07/2023

BHB COLLEGE : Sarupeta, Barpeta, Assam

"GAME FUND :: BANK ACCOUNT NO. 3109000100008796"

RECEIPT & EXPENDITURE ACCOUNT FOR THE PERIOD FROM 01/04/2021 TO 31/03/2022

<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		By	Blazer Purchase	3,880.00
	Cash at Bank	82,086.17	By	Stationery	5,830.00
	PNB A/c No. 3109000100008796		By	College Week Expenses	13,650.00
			By	Cricket Match Expenses	5,055.00
To	Bank Interest	2,161.00	By	Closing Balance	
				Cash - in - Hand	-
				Cash - at - Bank	55,761.37
		84,247.17			84,247.17

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

Pankaj



Pankaj K Maheswari , FCA, DISA (ICAI)
Proprietor
UDIN: 23063047BGPFDG1677
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 01/04/2021 TO 31/03/2022

<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	1,440.00
Cash at Bank	12,384.28		
		By Closing Balance	
		Cash - in - Hand	-
To Bank Interest	327.00	Cash - at - Bank	11,203.28
	12,711.28		12,711.28

As per our report of even date

For Pankaj K. Maheswari & Co

Chartered Accountants

Pankaj



Pankaj K Maheswari , FCA, DISA (ICAI)

Proprietor

UDIN: 23063047BGPFD4920

DT: 09/07/2023

BHB COLLEGE : Sarupeta, Barpeta, Assam

" UNION FUND :: BANK ACCOUNT NO:- 3109000100008802

RECEIPT & PAYMENT ACCOUNT FOR THE PERIOD FROM 01.04.2021 TO 31.03.2022

Receipts	Amount (Rs)	Payments	Amount (Rs)
To Opening Balance		By Blazer Purchase	3,880.00
Cash in Hand	-	By Bank Charges	70.80
Cash at Bank	40,189.11	By Printing & Stationery	9,640.00
		By Farewell Meeting exp	4,130.00
To Bank Interest	496.00	By Freshman Social Exp	16,440.00
		By Closing Balance	
		Cash - in - Hand	-
		Cash - at - Bank	6,524.31
	40,685.11		40,685.11

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

Pankaj



Pankaj K Maheswari , FCA, DISA (ICAI)
Proprietor
UDIN: 23063047BGPFCQ3844
MNO: 063047
Dated: 09/07/2023

BHB COLLEGE : Sarupeta, Barpeta, Assam

"LIBRARY FUND :: BANK ACCOUNT NO: 3109000100008769 "

RECEIPT & EXPENDITURE ACCOUNT FOR THE PERIOD FROM 01/04/2021 TO 31/03/2022

<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	-	" Newspaper	10,744.00
Cash at Bank	697,672.85	" Prize	1,100.00
PNB A/c No. 3109000100008769		" Library Reader card	11,250.00
To Bank Interest	19,495.00	" Books	133,069.00
To Cheque returned by vendor written back	1,800.00	" Stationery	753.00
		By Closing Balance	
		Cash - in - Hand	-
		Cash - at - Bank	561,981.05
	718,967.85		718,967.85

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

Pankaj



Pankaj K Maheswari , FCA, DISA (ICAI)
Proprietor
UDIN: 23063047BGPFD3461
MNO: 063047
Dated: 09/07/2023

BHB COLLEGE : Sarupeta, Barpeta, Assam

" MAGAZINE FUND :: BANK ACCOUNT NO - 3109000100008750 "

RECEIPT & PAYMENT ACCOUNT FOR THE PERIOD FROM 01/04/2021 TO 31/03/2022

<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		" Wall Magazine competition	5,180.00
Cash at Bank	458,212.00	" Printing & Stationery	1,200.00
		" Blazer Purchase	3,880.00
To Bank Interest	12,639.00	" College Magazine	100,000.00
		By Closing Balance	
		Cash - in - Hand	
		Cash - at - Bank	360,520.20
	470,851.00		470,851.00

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: 23063047BGPFCI4009

BHB COLLEGE : Sarupeta, Barpeta, Assam

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

RECEIPT & PAYMENT ACCOUNT FOR THE PERIOD FROM 01/04/2021 TO 31/03/2022

<u>Receipts</u>	<u>Amount (Rs)</u>	<u>Payments</u>	<u>Amount (Rs)</u>
To Opening Balance		By Bank Charge	68.00
Cash in Hand		Medical expenses	5,000.00
Cash at Bank	659,112.04		
To Bank Interest	19,470.00	By Closing Balance	
		Cash - in - Hand	-
		Cash - at - Bank	673,514.04
	678,582.04		678,582.04

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

Pankaj



Pankaj K Maheswari , FCA, DISA (ICAI)
Proprietor
UDIN: 23063047BGPFCY2584
DT: 09/07/2023

BHB COLLEGE : Sarupeta, Barpeta, Assam

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

RECEIPT & EXPENDITURE ACCOUNT FOR THE PERIOD FROM 01/04/2021 TO 31/03/2022

<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	-	"	Printing & Stationery	4,630.00
	Cash at Bank	58,489.39			
	PNB A/c No. 3109000100008778				
To	Bank Interest	1,662.00	By	Closing Balance	
				Cash - in - Hand	-
				Cash - at - Bank	55,450.59
		60,151.39			60,151.39

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

Pankaj



Pankaj K Maheswari , FCA, DISA (ICAI)
Proprietor
UDIN: 23063047BGPFDK3785
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 01.04.21 TO 31/03/2022

<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	-	By Blazer	3,880.00
Cash at Bank	73,657.55	By Printing & Stationery	5,080.00
		By Freshman Social Exp	13,142.00
To Bank Interest	1,703.00	By Closing Balance	
		Cash - in - Hand	-
		Cash - at - Bank	53,187.75
	75,360.55		75,360.55

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

Pankaj



Pankaj K Maheswari , FCA, DISA (ICAI)
Proprietor
UDIN: 23063047BGPFCU6273
MNO: 063047
Dated:

BHB COLLEGE : Sarupeta, Barpeta, Assam

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

RECEIPT & PAYMENT ACCOUNT FOR THE PERIOD FROM 01/04/2021 TO 31/03/2022

<u>Receipts</u>	<u>Amount (Rs)</u>	<u>Payments</u>	<u>Amount (Rs)</u>
To Opening Balance		By Bank Charges	68.00
Cash in Hand	-		
Cash at Bank	20,385.04		
To Bank Interest	601.00	By Closing Balance	
		Cash - in - Hand	-
		Cash - at - Bank	20,918.04
	20,986.04		20,986.04

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

Pankaj



Pankaj K Maheswari , FCA, DISA (ICAI)
Proprietor
UDIN: 23063047BGPFDX7125
Dated: 09/07/2023