

Pankaj K. Maheswari & Co

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 CONSOLIDATED Receipt & Payment Account, income & Expenditure Account, Balance Sheet of the college funds as produced before us consisting Accounts of 1. GENERAL FUND & 2. SUBSIDIARY FUNDS (MAGAZINE FUND, STUDENT UNION FUND, DEBATE & SOCIAL FUND,. STUDENT AID FUND, NCC UNIT FUND, GAME FUND, COMMON ROOM FUND, CULTURAL FUND, LIBRARY FUND, UGC FUND, SCHOLARSHIP FUND, INTERNAL EXAM FUND, TUTION FEES, NSS FUND) of M/S BHB COLLEGE : Sarupeta, Barpeta, Assam for the year ended 31st March 2024 and the same are in agreement with the books of account maintained by the College for the funds.

Preparation of the financial statements is the responsibility of the management. Our responsibility is to express an opinion on these financial statements based on our audit.

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 Account of the College gives true and fair view of the transactions by the College under the fund as produced during the year ended on 31st March 2024

OBSERVATIONS

01. No Ledger Accounts has been maintained for the funds.
02. It has been reported by management of College that no Misappropriation/ embezzlement was detected during the year.
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.
03. Payment vouchers were found correct. We have examined the vouchers on test check basis.
04. Maintenance of accounts is found satisfactory.
05. Fixed assets procured has been considered as application of fund.
06. Interest accrued in savings Account has been taken as receipts for use on the fund.
07. Bank Reconciliation Statements are prepared regularly.

Place:-Bongaigaon

Date:- 25/12/2024

For Pankaj K. Maheswari & Co.
Chartered Accountants



A handwritten signature in black ink, appearing to read "Pankaj".

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

Proprietor

M. No. 063047

PAN: ABPPM4590F

UDIN: **24063047BKCADO2227**

BHB COLLEGE : Sarupeta, Barpeta , Assam

CONSOLIDATED RECEIPT & PAYMENT ACCOUNT

FOR THE PERIOD FROM 01/04/2023 TO 31/03/2024

<u>Receipts</u>	<u>Amount (Rs)</u>	<u>Payments</u>	<u>Amount (Rs)</u>
To Opening Balance		By Advertisement	60,984.00
Cash in Hand		" Arm Wrestling Table	7,000.00
Cash at Bank	84,72,041.87	" Bank Charge	4,022.12
		" Blazer Purchase	43,175.00
To Bank Interest	1,37,491.00	" College wall magazine	16,480.00
To Certificate fees	44,450.00	" College Magazine	75,810.00
To Application fees	1,65,023.64	" Books & Journals	59,956.00
To Fees Reimbursement	27,59,880.00	" College Week Expenses	33,770.00
To Tender Fees	1,000.00	" Construction materials (incl Rod/Cement/Chi	11,20,599.00
To KKHSOU	88,250.00	" Diesel	32,350.00
To Transfer from HDFC Gen	3,00,000.00	" Computer Goods/CCTV & Repairing	3,54,890.00
To Fund received from CO 7 Assam NCC Unit I	4,275.00	" Earth Filling & Labour charges	26,400.00
To Fund written Bank (Cheque Return from Bar	34,516.00	" Cultural Programme expenses	25,200.00
		" Computer Servicing & LAN	1,20,000.00
		" Electrical Goods & Repairing/Wiring & Fitting	4,51,165.00
		" Electricity Bill	2,96,855.00
		" Flex Printing	11,057.00
		" Festival Celebration	15,346.00
		" Fire Extinguisher	35,000.00
		" Essay Writing Competition exp	1,570.00
		" Fencing Net for College Garden	14,950.00
		" Football Match Expenses	6,700.00
		" Freshman Social Exp	1,06,500.00
		" Furniture Purchase & Making	9,97,077.00
		" Gardening & Plantation	50,970.00
		" Non Sanction Staff Pay	18,44,448.00
		" Mason, Plumber & Labour Charge	3,95,560.00
		" Identity Card printing	19,500.00
		" GU Youth Festival	24,450.00
		" Painting & Other Repairing	2,50,000.00
		" NAAC Assessment Fees	1,47,500.00
		" ISO Certificate Fees	7,000.00
		" Interview Expenses	1,66,785.00
		" NCC Expenses	52,100.00
		" NAAC Preparation	95,470.00
		" NAAC SSR Fees	3,54,000.00
		" Hardware Goods	33,000.00
		" Medical Treatment expenses of Student	7,226.00
		" Paid to Manas Das as Aid on his distress	2,060.00
		" Independence Day Celebration	5,040.00
		" Gym Machine repairing & Colouring	27,500.00
		" Iron Bench	16,850.00
		" Newspaper	14,940.00
		" Library reader Card	9,300.00
		" NLIST Annual Membership Fee	5,900.00
		" Library Day Celebration	700.00
		" NSS Cleanliness Drive	200.00
		" NSS Day Exp	1,350.00
Sub total B / forward	1,20,06,927.51	Sub total B / forward	74,48,705.12

BHB COLLEGE : Sarupeta, Barpeta, Assam

CONSOLIDATED RECEIPT & PAYMENT ACCOUNT FOR THE PERIOD FROM 01/04/2023 TO 31/03/2024

Receipts	Amount (Rs)	Payments	Amount (Rs)
Sub total B/down	1,20,06,927.51	Sub total B/down	74,48,705.12
		By Printing & Stationery	2,84,157.00
		" Quiz competition exp	7,900.00
		" Refreshment	99,780.00
		" Seminar/Workshop	32,565.00
		" Registration & Affiliation Fees	8,42,960.00
		" Research Program Expenditure	18,000.00
		" Rice Straw for Mushroom training	3,400.00
		" Sanitary Pad Vending Machine	56,404.00
		" Sankardev & Madhavdev Tithi Exp	9,656.00
		" Software & Website	26,000.00
		" Skill Development	3,000.00
		" Staff Identity Card	3,900.00
		" Short Term Course on Self Defence	3,000.00
		" TA, DA & Car Fare	60,530.00
		" Telephone/Internet Bill	97,500.00
		" UC Fees	33,000.00
		" USTM North East Graduate Congress	5,500.00
		" Videography	14,500.00
		" Wood & Bamboo	26,480.00
		" Water Filter	49,560.00
		" World Environment Day Programme exp	4,490.00
		" World Health Day	10,000.00
		By Closing Balance	
		Cash - in - Hand	-
		Cash - at - Bank	28,65,940.39
Total	1,20,06,927.51	Total	1,20,06,927.51

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



Pankaj K. Maheswari, FCA, DISA (ICAI)
Proprietor
MNO: 063047
Date : 06/12/2024
UDIN: 24063047BKCADO2227

BHB COLLEGE : Sarupeta, Barpeta , Assam
CONSOLIDATED INCOME & EXPENDITURE ACCOUNT
FOR THE PERIOD FROM 01/04/2023 TO 31/03/2024

<u>Expenditures</u>	<u>Amount (Rs)</u>	<u>Income</u>	<u>Amount (Rs)</u>
To Advertisement	60,984.00	By Bank Interest	1,37,491.00
To Arm Wrestling Table	7,000.00	By Certificate fees	44,450.00
To Bank Charge	4,022.12	By Application fees	1,65,023.64
To Blazer Purchase	43,175.00	By Fees Reimbursement	27,59,880.00
To College wall magazine	16,480.00	By Tender Fees	1,000.00
To College Magazine	75,810.00	By KKHSOU	88,250.00
To Books & Journals	59,956.00	By Transfer from HDFC Gen	3,00,000.00
To College Week Expenses	33,770.00	By Fund received from CO 7 Assam NCC Unit D	4,275.00
To Construction materials (incl Rod/Cement/Ch	11,20,599.00	By Fund written Bank (Cheque Return from Bar	34,516.00
To Diesel	32,350.00		
To Computer Goods/CCTV & Repairing	3,54,890.00		
To Earth Filling & Labour charges	26,400.00		
To Cultural Programme expenses	25,200.00		
To Computer Servicing & LAN	1,20,000.00		
To Electrical Goods & Repairing/Wiring & Fitting	4,51,165.00		
To Electricity Bill	2,96,855.00		
To Flex Printing	11,057.00		
To Festival Celebration	15,346.00		
To Fire Extinguisher	35,000.00		
To Essay Writing Competition exp	1,570.00		
To Fencing Net for College Garden	14,950.00		
To Football Match Expenses	6,700.00		
To Freshman Social Exp	1,06,500.00		
To Furniture Purchase & Making	9,97,077.00		
To Gardening & Plantation	50,970.00		
To Non Sanction Staff Pay	18,44,448.00		
To Mason, Plumber & Labour Charge	3,95,560.00		
To Identity Card printing	19,500.00		
To GU Youth Festival	24,450.00		
To Painting & Other Repairing	2,50,000.00		
To NAAC Assessment Fees	1,47,500.00		
To ISO Certificate Fees	7,000.00		
To Interview Expenses	1,66,785.00		
To NCC Expenses	52,100.00		
To NAAC Preparation	95,470.00		
To NAAC SSR Fees	3,54,000.00		
To Hardware Goods	33,000.00		
To Medical Treatment expenses of Student	7,226.00		
To Paid to Manas Das as Aid on his distress	2,060.00		
To Independence Day Celebration	5,040.00		
To Gym Machine repairing & Colouring	27,500.00		
To Iron Bench	16,850.00		
To Newspaper	14,940.00		
To Library reader Card	9,300.00		
To NLIST Annual Membership Fee	5,900.00		
To Library Day Celebration	700.00		
To NSS Cleanliness Drive	200.00		
To NSS Day Exp	1,350.00		
Sub total B / forward	74,48,705.12	Sub total B / forward	35,34,885.64

BHB COLLEGE : Sarupeta, Barpeta , Assam
CONSOLIDATED INCOME & EXPENDITURE ACCOUNT
FOR THE PERIOD FROM 01/04/2023 TO 31/03/2024

<u>Expenditures</u>	<u>Amount (Rs)</u>	<u>Income</u>	<u>Amount (Rs)</u>
Sub total B/down	74,48,705.12	Sub total B/down	35,34,885.64
To Printing & Stationery	2,84,157.00	By Deficit	56,06,101.48
To Quiz competition exp	7,900.00		
To Refreshment	99,780.00		
To Seminar/Workshop	32,565.00		
To Registration & Affiliation Fees	8,42,960.00		
To Research Program Expenditure	18,000.00		
To Rice Straw for Mushroom training	3,400.00		
To Sanitary Pad Vending Machine	56,404.00		
To Sankardev & Madhavdev Tithi Exp	9,656.00		
To Software & Website	26,000.00		
To Skill Development	3,000.00		
To Staff Identity Card	3,900.00		
To Short Term Course on Self Defence	3,000.00		
To TA, DA & Car Fare	60,530.00		
To Telephone/Internet Bill	97,500.00		
To UC Fees	33,000.00		
To USTM North East Graduate Congress	5,500.00		
To Videography	14,500.00		
To Wood & Bamboo	26,480.00		
To Water Filter	49,560.00		
To World Environment Day Programme exp	4,490.00		
To World Health Day	10,000.00		
Total	91,40,987.12	Total	91,40,987.12

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

Pankaj



Pankaj K. Maheswari, FCA, DISA (ICAI)
Proprietor
MNO: 063047
Date : 06/12/2024
UDIN: 24063047BKCADO2227

BHB COLLEGE : Sarupeta, Barpeta, AssamCONSOLIDATED BALANCE SHEET AS AT 31ST MAR 2024

LIABILITIES	Amount (Rs)	ASSETS	Amount (Rs)
Opening Fund Balance	84,72,041.87	Cash at Bank	28,65,940.39
Less : Deficit during the year	(56,06,101.48)		
Closing Fund Balance	28,65,940.39		
	28,65,940.39	-	28,65,940.39

DETAILS OF FUND BANK ACCOUNTS & BALANCE AS ON 31ST MAR 2024

Sl	Account Number	Fund	Bank Name	Closing Balance
1	PNB A/c No. 3109000100001748	General Fund	PNB	9,32,967.70
2	AGVB SALBARI A/c No. 7115010004098	General Fund	AGVB	53,010.55
3	SBI A/c No. 00000010694789099	General Fund	SBI	50,752.88
4	PNB A/c No. 3109000100008769	UGC Fund	PNB	1,78,106.48
5	PNB A/c No. 3109000100205326	SCHOLARSHIP FUND	PNB	1,45,641.47
6	PNB A/c No. 3109000100008750	MAGAZINE FUND	PNB	3,89,468.88
7	PNB A/c No. 3109000100008787	INTERNAL EXAM FUND	PNB	60,891.59
8	PNB A/c No. 3109000100008802	Student Union Fund	PNB	27,085.27
9	PNB A/c NO. 3109000100065681	DEBATE & SOCIAL FUND	PNB	42,758.16
10	PNB A/c No. 3109000100157843	TUITION FEES FUND	PNB	21,761.45
11	PNB A/c No. 3109000100157834	STUDENTS AID FUND	PNB	6,94,282.45
12	PNB A/c No. 3109000100205283	NCC Unit Fund	PNB	2,340.80
13	PNB A/c No. 3109000100008796	GAME FUND	PNB	32,558.89
14	PNB A/c No. 3109000100008778	Common Room Fund	PNB	18,595.83
15	PNB A/c No. 3109000100036953	Cultural Fund	PNB	293.07
16	PNB A/c No. 3109000100008769	Library Fund	PNB	1,21,055.80
17	PNB A/c No. 3109000100205326	NSS Fund	PNB	94,369.12
			TOTAL	28,65,940.39

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