

REPORT

We have examined the attached RECEIPT AND PAYMENT Account of " BONGAIGAON B. ED COLLEGE ", BONGAIGAON, ASSAM for the period from 01/04/2021 to 31/03/2022 with the books of account maintained by the College and as produced before us.

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.

We have conducted our audit in accordance with auditing standards generally accepted in India. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

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. INCOME AND EXPENDITURE & BALANCE SHEET 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. 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.
02. 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.
04. Maintenance of accounts is found satisfactory.
05. We have examined the vouchers on test check basis.
06. Interest accrued in savings Account has been taken as receipts for use on the fund.
07. Bank Reconciliation Statement is prepared regularly.

Place:-Bongaigaon

Date:- 10.08.2022



For Pankaj K. Maheswari & Co.
Chartered Accountants

Pankaj

{Pankaj K. Maheswari, FCA, DISA(ICAI)}
Proprietor
M. No. 063047
PAN: ABPPM4590F
Firm Reg. No. 325734E

BONGAIGAON B. ED. COLLEGE

B. T. ROAD, P.O. & Dist. - BONGAIGAON (ASSAM) - 783380

BALANCE SHEET AS ON 31.03.22

LIABILITIES	Amount (Rs.)	ASSETS	Amount (Rs.)
Opening capital	25,417,330.83	Assets	
		Building Construction	6,521,632.00
		Add : New	2,419,463.00
			8,941,095.00
Net Surplus	4,118,237.00	Library Books	715,377.00
		Add : New	30,000.00
			745,377.00
		Furniture	137,261.00
		Add : New	25,000.00
			162,261.00
		UPS Purchased	4,300.00
		Add : New	4,500.00
			8,800.00
		Computer Accessories	82,350.00
		Add : New	92,200.00
			174,550.00
		Biometric Machine (ob)	39,060.00
		CCTV Camera (ob)	31,440.00
		Other Assets (ob)	1,050,355.00
		Boaring & Water Pump fittings (ob)	91,105.00
		Cash in Hand & Bank	18,291,524.83
	29,535,567.83		29,535,567.83

For Pankaj K. Maheswari & Co
Chartered Accountants

Pankaj

(Pankaj K Maheswari , FCA, DISA (ICAI)
MNO: 063047
Bongaigaon

UDIN : 22063047APFIQZ4994

Dated : 10/08/22



BONGAIGAON B. ED. COLLEGE

B. T. ROAD, P.O. & Dist. - BONGAIGAON (ASSAM) - 783380

RECEIPT AND PAYMENT ACCOUNT

FROM THE PERIOD 01.04.2021 TO 31.03.2022

Receipts	Amount (Rs.)	Payments	Amount (Rs.)
To Opening Balance		By Staff Salary	6,787,446.00
Cash at Bank (SBI - **6880)	2,888,032.92	By Travelling & Conveyance	40,800.00
Cash at Bank (Apex Bank - **4248)	1,770,397.00	By Refreshment Exp.	31,951.00
Cash at Bank (Apex Bank - **2401)	12,033,740.91	By Examination Exp.	702,557.00
		By Printing & Stationery	63,907.00
Cash in Hand	52,280.00	By Electrical Goods Exp.	8,779.00
		By Electricity Bill Exp.	34,559.00
To Collection from Students [(Tuition, Admission Fess & Others)]	11,470,503.00	By Audit Fee	12,000.00
		By Accounting charges	10,000.00
To Bank Interest	441,698.00	By Telephone Exp.	2,949.00
		By Internet Exp.	4,475.00
To Misc. Receipts	7,856.00	By Postage & News Paper Exp.	7,285.00
		By Repair & maintenance	13,152.00
		By Notice Board Making Charge Exp.	8,670.00
		By Misc. Expenses (Incl. Bank Charges)	48,605.00
		By Website Maintainance Fee	10,000.00
		By Covid 19 Relief Fund	10,000.00
		By Building Construction A/c	2,419,463.00
		By Furniture purchased	25,000.00
		By Library Books	30,000.00
		By UPS Purchased	4,500.00
		By Computer Accessories	92,200.00
		By TDS	4,685.00
		By Closing Blance	
		Cash at Bank (SBI - **6880)	5,993,923.92
		Cash at Bank (Apex Bank - **4248)	2,012,840.00
		Cash at Bank (Apex Bank - **2401)	10,281,017.91
		Cash in Hand	3,743.00
	28,664,507.83		28,664,507.83

Prepared and compiled on the basis of data produced before us

Particulars	Amount (Rs)
Bank Balance as per Pass Book (Apex Bank - **2401)	10,291,017.91
Less - Cheque issued but not presented for payment	10,000.00
Chq No. 064357 (R.S. Store)	
Bank Balance as per Cash Book	10,281,017.91

For Pankaj K. Maheswari & Co
Chartered Accountants

Pankaj

(Pankaj K Maheswari, FCA, DISA (ICAI)

MNO: 063047

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UDIN : 22063047APFIQZ4994

Dated : 10/08/2022

