

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	<i>Assets</i>	
		Building Construction	6,521,632.00
		Add : New	<u>2,419,463.00</u>
			8,941,095.00
Net Surplus	4,118,237.00	Library Books	715,377.00
		Add : New	<u>30,000.00</u>
			745,377.00
		Furniture	137,261.00
		Add : New	<u>25,000.00</u>
			162,261.00
		UPS Purchased	4,300.00
		Add : New	<u>4,500.00</u>
			8,800.00
		Computer Accessories	82,350.00
		Add : New	<u>92,200.00</u>
			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
	<u>29,535,567.83</u>		<u>29,535,567.83</u>

For Pankaj K. Maheswari & Co
Chartered Accountants

Pankaj K. Maheswari



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

UDIN : 22063047APFIQZ4994

Dated : 10/08/22