

# R G BARUAH COLLEGE

Guwahati, Assam



*Audited Income and  
Expenditure Statement of  
Financial Year 2018 to 2023  
(Last Five Years)*

---

**INTERNAL AUDIT REPORT FOR GENERAL FUND  
RADHA GOVINDA BARUAH COLLEGE  
GUWAHATI, ASSAM**




**FROM 1<sup>ST</sup> APRIL 2018 TO 31<sup>ST</sup> MARCH 2019**

**AUDITORS**

**A RAY CHOUDHURY & CO  
CHARTERED ACCOUNTANTS**

**1<sup>ST</sup> FLOOR, HOUSE NO:15  
RAJGARH ROAD, OPP- BYLANE NO-2  
GUWAHATI-781003**



  
**Principal,  
R. G. Baruah College  
Guwahati-781025**



**INTERNAL AUDIT REPORT FOR GENERAL FUND FOR THE FINANCIAL  
YEAR 2018-19**

The accounts of Radha Govinda Baruah College for the period from 1-04-2018 to 31-03-2019 were audited by the undersigned as per decision of the Governing Body of the College.

**1. INCUMBENCY**

The Office of the Principal was held by Dr. Babita Choudhury from 1<sup>st</sup> July,2010 & still Continuing.

**2. GENERAL FUND (A/c No-1378)**

The closing balance of the General Fund of the college as per audit as on 31-03-2019 was as detailed below:

|               | <u>AMOUNT (₹)</u>            |
|---------------|------------------------------|
| Cash in Hand  | 31,875.50                    |
| Cash at Bank: | <u>1,62,36,498.91</u>        |
| <b>TOTAL</b>  | <b><u>1,62,68,374.41</u></b> |

The maintenance of General Fund during the period covered by this audit was quite satisfactory except the aforesaid observations. The Cash Book was maintained in Single Entry System date wise and head wise. Bank balances of Cash Book and Pass Book have been reconciled. The Bank Reconciliation Statement (BRS) is included with this report.

Principal;  
R. G. Baruah College  
Guwahati-781025





#### 4. CASH BOOK

The maintenance of the cash book of General Fund was made under the Single Entry System. No irregularities came to notice while checking the said cash books during the period covered by this audit.

It was observed that endeavours were made to avoid irregularities in the accounts of the institution as per audit suggestion.

#### 5. FEES COLLECTION

Fees were collected and deposited into the respective funds regularly. Proper procedures were adopted in collecting and crediting the same regularly into funds concerned as soon as collected.

#### 6. PAYMENT VOUCHERS

- TDS not deducted for amount paid to A Ray Choudhury for Audit Fees Rs. 1, 22,720/- vide cheque no. 133978 dated on 08/10/2018.
- TDS not deducted for amount paid to Builscape for Desinging and Preparation of detail Drawing Rs 26,550/- vide cheque no.102135 dated on 24.04.2018.
- TDS not deducted for amount paid to Reliant Engineer for Conducting Geo-Technical Investigation Rs 40,120/- vide cheque no.102295 dated on 28.08.2018.
- TDS not deducted for amount paid to Builscape for Desinging and Preparation of detail Drawing Rs 53,100/- vide cheque no.135264 dated on 09.10.2018.

#### 7. MISAPPROPRIATION/EMBEZZLEMENT

While checking various accounts of the institution, no cases of misappropriation or embezzlement came to light.

#### 8. DIVERSION OF GOVT. GRANTS

No diversion of Govt. Grants was noticed and the grants were found spent for the purpose for which these were sanctioned.

Principal;  
R. G. Baruah College  
Guwahati-781025



*Accountant*



**9. PETTY CASH BOOK**

Expenditure of cash relating to contingency expenses has been checked with the payments vouchers. All vouchers were found in order.

**10. RECEIPTS & PAYMENTS A/C**

The Receipts & Payments accounts of the General Fund were prepared in course of audit.

Date: 12.09.2018  
Place: Guwahati



For, A Ray Choudhury & Co  
Chartered Accountants,

*Akhyadhee*

(Akhyadhee Ray Choudhury)  
Partner  
M.No- 064664



*[Signature]*  
Principal,  
R. G. Baruah College  
Guwahati-781025

RADHA GOBINDA BARUAH COLLEGE  
FATASHIL, AMBARI  
GENERAL FUND, A/C NO. 1378

RECEIPTS AND PAYMENT ACCOUNT FOR THE YEAR ENDED 31.03.2019

| RECEIPTS                           | AMOUNT(RS)     | PAYMENT                            | AMOUNT(Rs)   |
|------------------------------------|----------------|------------------------------------|--------------|
| <b>To, Opening Balance</b>         |                |                                    |              |
| Cash at Bank                       | 1,07,79,745.73 | By, Security & Controll Expenses   | 3,69,600.00  |
| Cash in Hand                       | 32,265.50      | " Salary Non Sanction/Contra-ctual | 27,55,294.00 |
|                                    | 1,08,12,011.23 | " Audit Fee                        | 1,22,720.00  |
| " General Higher Education         | 43,16,632.00   | " TDS Filing Fees                  | 23,600.00    |
| " Donation Received                | 11,00,000.00   | " Software Expenses                | 16,400.00    |
| " Recovered Salary Received        | 3,10,650.00    | " Electricity Expenses             | 2,03,900.00  |
| " NCC/NSS Fee Collect              | 1,575.00       | " News paper & Megazine Exp        | 1,74,697.00  |
| " Government Grant for NSS         | 89,000.00      | " Engineer Exp                     | 1,19,770.00  |
| " Interest received                | 4,99,115.00    | " Utilisation Certificate Fee      | 5,900.00     |
| " Fee Collect & Sale of Prospectus | 49,63,100.00   | " Printing & Stationery            | 2,08,764.00  |
| " Misc Income                      | 1,500.00       | " Fuel Expenses                    | 49,100.00    |
|                                    |                | " Professional Fees                | 65,000.00    |
|                                    |                | " Swaraswati Puja Exp              | 20,000.00    |
|                                    |                | " Conveyance Paid                  | 19,647.00    |
|                                    |                | " Telephone & Internet Charges     | 50,329.00    |
|                                    |                | " Fire Extinguisher Exp            | 20,178.00    |
|                                    |                | " Refiling of Tonner               | 28,870.00    |
|                                    |                | " Computer & Accessories           | 33,405.00    |
|                                    |                | " Service Charge                   | 20,390.00    |
|                                    |                | " Elctrical Repairing              | 1,250.00     |
|                                    |                | " Tea & Refreshment                | 1,02,761.82  |
|                                    |                | " Prospectus Expenses              | 1,27,500.00  |
|                                    |                | " Library Exp                      | 20,707.00    |
|                                    |                | " Electrical Expenses              | 17,810.00    |
|                                    |                | " Labour Charge                    | 79,800.00    |
|                                    |                | " Furniture Expenses               | 3,540.00     |
|                                    |                | " Repair & Meitanance              | 9,560.00     |
|                                    |                | " Identy Card Exp                  | 35,100.00    |
|                                    |                | " Extension Education Expenses     | 7,639.00     |
|                                    |                | " NSS Expenditure                  | 43,500.00    |
|                                    |                | " Registration fee paid to GU      | 1,91,540.00  |
|                                    |                | " Teacher Day token Sale           | 2,400.00     |
|                                    |                | " Permission Fee paid to GU        | 1,54,360.00  |
|                                    |                | " Enrollment Fee paid to GU        | 1,91,000.00  |
|                                    |                | " Examination Expenses(Internal)   | 19,839.00    |
|                                    |                | " Student Excursion Expenses       | 1,00,000.00  |
|                                    |                | " Celebration Children day Exp     | 1,190.00     |
|                                    |                | " Celebration NCC Day              | 1,300.00     |
|                                    |                | " Printer expenses                 | 36,000.00    |
|                                    |                | " Registration fee paid to AHSEC   | 59,500.00    |
|                                    |                | " Table Fan                        | 6,000.00     |




*[Signature]*  
Principal,  
R. G. Baruah College  
Guwahati-781025



*[Signature]*

|                   |                                  |                  |                       |
|-------------------|----------------------------------|------------------|-----------------------|
|                   | " Security Camera                |                  | 7,500.00              |
|                   | " Extension Activities Exp       |                  | 9,250.00              |
|                   | " Constuction In Progress        |                  | 50,000.00             |
|                   | " Central UPS                    |                  | 2,900.00              |
|                   | " Petty Expenses                 |                  | 1,86,000.00           |
|                   | " College Week Expenses          |                  | 1,43,175.00           |
|                   | " Misc Exp(Carriage etc)         |                  | 16,370.00             |
|                   | " Excess Deposited               |                  | 390.00                |
|                   | <b><u>To Closing Balance</u></b> |                  |                       |
|                   | Cash at Bank                     | 1,61,26,261.91   |                       |
|                   | Cash in Hand                     | <u>31,875.50</u> | 1,61,58,137.41        |
| <b>TOTAL(Rs.)</b> |                                  |                  | <b>2,20,93,583.23</b> |
|                   | <b>TOTAL(Rs.)</b>                |                  | <b>2,20,93,583.23</b> |



  
**Principal;**  
**R. G. Baruah College**  
**Guwahati-781025**

**BANK RECONCILIATION STATEMENT OF GENERAL FUND-1378**

| PARTICULARS  |                  | AMOUNT(Rs.) | AMOUNT(Rs.)           |
|--|------------------|-------------|-----------------------|
| Bank Balance as per cash book as on 31st March'19  |                  |             | 1,61,26,261.91        |
| <b>Add: Cheque Issue but not presented to Bank</b> |                  |             |                       |
| <u>Date</u>  | <u>Cheque No</u> |             |                       |
| 05.01.2016   | 70576            |             |                       |
| 03.11.2016   | 88857            | 7,000.00    |                       |
| 11.11.2016   | 88882            | 7,000.00    |                       |
| 22.11.2016   | 89504            | 4,000.00    |                       |
| 03.12.2016   | 89511            | 1,277.00    |                       |
| 03.12.2016   | 89516            | 1,000.00    |                       |
| 12.01.2017   | 89584            | 1,000.00    |                       |
| 07.02.2017   | 92000            | 12,923.00   |                       |
| 07.02.2017   | 92002            | 360.00      |                       |
| 21.02.2017   | 91948            | 180.00      |                       |
| 04.03.2017   | 91986            | 360.00      |                       |
| 07.03.2017   | 91990            | 900.00      |                       |
| 20.03.2017   | 92075            | 17,000.00   |                       |
| 20.03.2017   | 92076            | 200.00      |                       |
| 03.06.2017   | 97478            | 200.00      |                       |
| 19.12.2017   | 101930           | 6,000.00    |                       |
| 15.02.2018   | 102025           | 1,000.00    |                       |
| 04.07.2018   | 102250           | 1,000.00    |                       |
| 16.07.2018   | 102258           | 1,500.00    |                       |
| 08.02.2019   | 135869           | 2,642.00    |                       |
| 11.02.2019   | 135872           | 23,600.00   |                       |
| 07.03.2019   | 135898           | 1,000.00    |                       |
| 28.03.2019   | 135904           | 7,000.00    |                       |
| 28.03.2019   | 135905           | 6,300.00    |                       |
| 29.03.2019   | 135909           | 2,790.00    |                       |
| 29.03.2019   | 135910           | 1,335.00    |                       |
| 29.03.2019   | 135911           | 1,335.00    |                       |
|  |                  |             | 1,10,237.00           |
|  |                  |             | <b>1,10,237.00</b>    |
| Bank Balance as per Pass Book as on 31.03.2019     |                  |             | <b>1,62,36,498.91</b> |



  
**Principal;**  
**R. G. Baruah College**  
**Guwahati-781025**





**INTERNAL AUDIT REPORT  
FOR GENERAL FUND  
RADHA GOBINDA BARUAH COLLEGE  
GUWAHATI, ASSAM**




**FROM 1<sup>ST</sup> APRIL 2019 TO 31<sup>ST</sup> MARCH 2020**

**AUDITORS**

**A RAY CHOUDHURY & CO  
CHARTERED ACCOUNTANTS**

**1<sup>ST</sup> FLOOR, HOUSE NO:15  
RAJGARH ROAD, OPP- BYLANE NO-2  
GUWAHATI-781003**



  
**Principal;  
R. G. Baruah College  
Guwahati-781025**



**INTERNAL AUDIT REPORT FOR GENERAL FUND FOR THE FINANCIAL**  
**YEAR 2019-20**

The accounts of Radha Govinda Baruah College for the period from 1-04-2019 to 31-03-2020 were audited by the undersigned as per decision of the Governing Body of the College.

**1. INCUMBENCY**

The Office of the Principal was held by Dr. Babita Choudhury from 1<sup>st</sup> July,2010 & still Continuing.


**2. GENERAL FUND (A/c No-1378)**

The closing balance of the General Fund of the college as per audit as on 31-03-2020 was as detailed below:

|               | <u>AMOUNT (₹)</u>            |
|---------------|------------------------------|
| Cash in Hand  | 31,985.50                    |
| Cash at Bank: | <u>1,83,65,726.49</u>        |
| <b>TOTAL</b>  | <b><u>1,83,97,711.99</u></b> |

The maintenance of General Fund during the period covered by this audit was quite satisfactory except the aforesaid observations. The Cash Book was maintained in Single Entry System date wise and head wise. Bank balances of Cash Book and Pass Book have been reconciled. The Bank Reconciliation Statement (BRS) is included with this report.



  
**Principal;**  
**R. G. Baruah College**  
**Guwahati-781025**





**3. CASH BOOK**

The maintenance of the cash book of General Fund was made under the Single Entry System. No irregularities came to notice while checking the said cash books during the period covered by this audit.

It was observed that endeavours were made to avoid irregularities in the accounts of the institution as per audit suggestion.

**4. FEES COLLECTION**

Fees were collected and deposited into the respective funds regularly. Proper procedures were adopted in collecting and crediting the same regularly into funds concerned as soon as collected.

**5. PAYMENT VOUCHERS**

There were no irregularities noticed in payment vouchers in course of our Audit

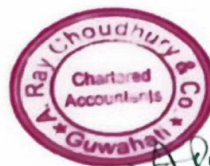
**6. MISAPPROPRIATION/EMBEZZLEMENT**


While checking various accounts of the institution, no cases of misappropriation or embezzlement came to light.

**7. DIVERSION OF GOVT. GRANTS**

No diversion of Govt. Grants was noticed and the grants were found spent for the purpose for which these were sanctioned.

**8. PETTY CASH BOOK**



  
Principal,  
R. G. Baruah College  
Guwahati-781025



**A Ray Choudhury & Co.**

**Chartered Accountants**

Expenditure of cash relating to contingency expenses has been checked with the vouchers. All vouchers were found in order.

A Ray Choudhury (Partner)  
B.Com (H) FCA, DISA (ICAI)  
Bandita Das (Partner)  
B.Com (H) FCA, DISA (ICAI)  
Jintu Moni Deka (Partner)  
B.Com (H), ACA

**9. RECEIPTS & PAYMENTS A/C**

The Receipts & Payments accounts of the General Fund were prepared in course of audit.

Date: 03/03/2021  
Place: Guwahati



For, A Ray Choudhury & Co  
Chartered Accountants,

(Akhyadhee Ray Choudhury)  
Partner

M.No- 064664

UDIN: 21064664AAAAGD4297




Principal,  
R. G. Baruah College  
Guwahati-781025

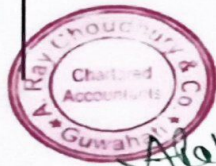
RADHA GOBINDA BARUAH COLLEGE  
FATASHIL, AMBARI  
GENERAL FUND, A/C NO. 1378

RECEIPTS AND PAYMENT ACCOUNT FOR THE YEAR ENDED 31.03.2020

| RECEIPTS                           |                | AMOUNT(RS)     | PAYMENT                           | AMOUNT(Rs)   |
|------------------------------------|----------------|----------------|-----------------------------------|--------------|
| <b>To, Opening Balance</b>         |                |                | By, Security & Controll Expenses  | 3,08,000.00  |
| Cash at Bank                       | 1,61,26,261.91 |                | " Salary Non Sanction/Contractual | 11,30,518.00 |
| Cash in Hand                       | 31,875.50      | 1,61,58,137.41 | " Contractual Salary Exp          | 11,21,435.00 |
| " General Higher Education         |                | 21,18,232.00   | " Audit Fee                       | 56,700.00    |
| " Recovered Salary Received        |                | 24,400.00      | " TDS Filing Fees                 | 23,600.00    |
| " Grant for NCC                    |                | 33,245.00      | " Computer & Accessories          | 60,487.00    |
| " Government Grant for OCC         |                | 9,471.00       | " Fan Purchase                    | 39,600.00    |
| " Interest received                |                | 6,27,779.00    | " Furniture Expenses              | 61,124.00    |
| " Fee Collect & Sale of Prospectus |                | 59,60,722.00   | " Led Tv Exp                      | 17,570.00    |
| " ICSSR Nerc Plan                  |                | 72,000.00      | " Open Stage Celibration Expenses | 2,02,351.00  |
| " Interview Fee for Proffesor Fee  |                | 1,60,000.00    | " Boundary Wall                   | 5,00,000.00  |
| " Sale of Old News Paper           |                | 8,300.00       | " Advertisement Expenses          | 75,265.00    |
|                                    |                |                | " Bank Charge                     | 1,674.42     |
|                                    |                |                | " Building Expenses               | 43,136.00    |
|                                    |                |                | " CC Camera Expenses              | 3,76,066.00  |
|                                    |                |                | " NCC Celibration Day Expenses    | 7,000.00     |
|                                    |                |                | " College Week Exp                | 87,836.00    |
|                                    |                |                | " Conveyance Expenses             | 50,435.00    |
|                                    |                |                | " Educational Tor Exp             | 3,250.00     |
|                                    |                |                | " Electrical Expenses             | 33,638.00    |
|                                    |                |                | " Electrical Repairing Exp        | 22,730.00    |
|                                    |                |                | " Electricity Charge              | 1,86,496.00  |
|                                    |                |                | " Extension Education Exp         | 1,410.00     |
|                                    |                |                | " Fuel Exp                        | 80,600.00    |
|                                    |                |                | " Games & Sport Expenses          | 13,900.00    |
|                                    |                |                | " Gamocho Ex                      | 2,450.00     |
|                                    |                |                | " GB Meeting Expenses             | 3,000.00     |
|                                    |                |                | " Identity Card Expenses          | 30,768.00    |
|                                    |                |                | " Installation Charge             | 24,019.76    |
|                                    |                |                | " International Literacy Day Exp  | 1,400.00     |
|                                    |                |                | " Interview Expenses              | 77,500.00    |
|                                    |                |                | " IQAC Expenses                   | 1,000.00     |
|                                    |                |                | " Labour Charge Expenses          | 56,824.00    |
|                                    |                |                | " Library Expenses                | 20,990.00    |
|                                    |                |                | " Megazine Expenses               | 1,78,942.00  |
|                                    |                |                | " NSS Expenditure                 | 970.00       |
|                                    |                |                | " Printing & Stationery Exp       | 2,14,039.00  |
|                                    |                |                | " Prospectus Expenses             | 1,27,500.00  |
|                                    |                |                | " Refilling Fire Extinguisher     | 17,217.00    |
|                                    |                |                | " Refilling Tonner                | 12,160.00    |
|                                    |                |                | " Registration Fee paid to AHSEC  | 62,000.00    |



  
**Principal,**  
**R. G. Baruah College**  
**Guwahati-781025**



|                   |                                  |                   |                       |
|-------------------|----------------------------------|-------------------|-----------------------|
|                   | " Remuneration Expenses          |                   | 36,776.00             |
|                   | " Repair & Maintanance           |                   | 1,61,524.00           |
|                   | " Saraswati puja Expenses        |                   | 26,185.00             |
|                   | " Service Charge                 |                   | 6,200.24              |
|                   | " Software Expenses              |                   | 8,776.00              |
|                   | " Student Excursion Expenses     |                   | 96,000.00             |
|                   | " Tally Installation Charge      |                   | 7,080.00              |
|                   | " GMC Tax Paid                   |                   | 40,749.00             |
|                   | " Tea & Refreshment              |                   | 99,796.00             |
|                   | " Telephone & Internet Charge    |                   | 32,162.00             |
|                   | " Tent Hire Charge               |                   | 1,69,400.00           |
|                   | " Tution Fee Deposit to Govtment |                   | 3,28,104.00           |
|                   | " Youth Festival Exp             |                   | 600.00                |
|                   | " Loans & Advance                |                   | 4,07,420.00           |
|                   | " Misc Expenses                  |                   | 18,201.00             |
|                   | <b><u>To Closing Balance</u></b> |                   |                       |
|                   | Cash at Bank                     | 1,83,65,726.49    |                       |
|                   | Cash in Hand                     | <u>31,985.50</u>  | 1,83,97,711.99        |
| <b>TOTAL(Rs.)</b> | <b>2,51,72,286.41</b>            | <b>TOTAL(Rs.)</b> | <b>2,51,72,286.41</b> |

Signed in terms of our separate report on even date

Date: 03.03.2021  
Place: Guwahati



For, A Ray Choudhury & Co.  
Chartered Accountants

*Akhyadhee Ray Choudhury*

(Akhyadhee Ray Choudhury)  
Partner

M. No. 064664

UDIN:21064664AAAAGD4297




*R. G. Baruah*  
Principal,  
R. G. Baruah College  
Guwahati-781025

**BANK RECONCILIATION STATEMENT OF GENERAL FUND-1378**

| PARTICULARS  |                  | AMOUNT(Rs.) | AMOUNT(Rs.)           |
|--|------------------|-------------|-----------------------|
| <b>Bank Balance as per cash book as on 31st March'20</b> |                  |             | <b>1,83,65,726.49</b> |
| <b>Add: Cheque Issue but not presented to Bank</b>       |                  |             |                       |
| <u>Date</u>  | <u>Cheque No</u> |             |                       |
| 05.01.2016   | 70576            | 7,000.00    |                       |
| 03.11.2016   | 88857            | 7,000.00    |                       |
| 11.11.2016   | 88882            | 4,000.00    |                       |
| 22.11.2016   | 89504            | 1,277.00    |                       |
| 03.12.2016   | 89511            | 1,000.00    |                       |
| 03.12.2016   | 89516            | 1,000.00    |                       |
| 12.01.2017   | 89584            | 12,923.00   |                       |
| 07.02.2017   | 92000            | 360.00      |                       |
| 07.02.2017   | 92002            | 180.00      |                       |
| 21.02.2017   | 91948            | 360.00      |                       |
| 04.03.2017   | 91986            | 900.00      |                       |
| 07.03.2017   | 91990            | 17,000.00   |                       |
| 20.03.2017   | 92075            | 200.00      |                       |
| 20.03.2017   | 92076            | 200.00      |                       |
| 03.06.2017   | 97478            | 6,000.00    |                       |
| 19.12.2017   | 101930           | 1,000.00    |                       |
| 15.02.2018   | 102025           | 1,000.00    |                       |
| 04.07.2018   | 102250           | 1,500.00    |                       |
| 16.07.2018   | 102258           | 2,642.00    |                       |
| 25.09.2019   | 137873           | 10,000.00   |                       |
| 11.03.2019   | 149345           | 11,680.00   |                       |
| 11.03.2019   | 149347           | 6,680.00    |                       |
| 11.03.2019   | 149348           | 5,290.00    |                       |
| 11.03.2019   | 149349           | 13,350.00   |                       |
| 11.03.2019   | 149350           | 3,900.00    |                       |
| 11.03.2019   | 149352           | 6,400.00    |                       |
| 11.03.2019   | 149353           | 300.00      |                       |
| 11.03.2019   | 149354           | 16,630.00   |                       |
| 11.03.2019   | 149355           | 5,850.00    |                       |
| 11.03.2019   | 149356           | 9,180.00    |                       |
|  |                  |             | <b>1,54,802.00</b>    |
|  |                  |             | <b>1,54,802.00</b>    |
| <b>Bank Balance as per Pass Book as on 31.03.2020</b>    |                  |             | <b>1,85,20,528.49</b> |



  
**Principal,**  
**R. G. Baruah College**  
**Guwahati-781025**

**INTERNAL AUDIT REPORT  
RADHA GOVINDA BARUAH COLLEGE  
FATASIL, AMBARI  
GUWAHATI-781025**

**GENERAL FUND**




**FROM 1<sup>ST</sup> APRIL 2020 TO 31<sup>ST</sup> MARCH 2021**

**AUDITORS**

**A RAY CHOUDHURY & CO  
CHARTERED ACCOUNTANTS**

**1<sup>ST</sup> FLOOR, HOUSE NO: 15  
OPP: BYELANE NO. 02, ABOVE MIRA MUSICAL MART,  
RAJGARH ROAD  
GUWAHATI-781003**



  
**Principal:  
R. G. Baruah College  
Guwahati-781025**





**INTERNAL AUDIT REPORT FOR GENERAL FUND FOR THE FINANCIAL  
YEAR 2020-21**

The accounts of Radha Govinda Baruah College for the period from 1-04-2020 to 31-03-2021 were audited by the undersigned as per decision of the Governing Body of the College.

**1. INCUMBENCY**

The Office of the Principal was held by Dr. Babita Choudhury from 1<sup>st</sup> July,2010 & still Continuing.

**2. GENERAL FUND (A/c No-1378)**

The closing balance of the General Fund of the college as per audit as on 31-03-2021 was as detailed below:

|               | <u>AMOUNT (₹)</u>            |
|---------------|------------------------------|
| Cash in Hand  | 31,985.50                    |
| Cash at Bank: | 1,80,92,845.42               |
| <b>TOTAL</b>  | <b><u>1,81,24,830.92</u></b> |

The maintenance of General Fund during the period covered by this audit was quite satisfactory except the aforesaid observations. The Cash Book was maintained in Single Entry System date wise and head wise. Bank balances of Cash Book and Pass Book have been reconciled. The Bank Reconciliation Statement (BRS) is included with this report.



*(Handwritten signature)*

*(Handwritten signature)*

**Principal;**  
**R. G. Baruah College**  
**Guwahati-781025**



#### **4. CASH BOOK**

The maintenance of the cash book of General Fund was made under the Single Entry System. No irregularities came to notice while checking the said cash books during the period covered by this audit.

It was observed that endeavours were made to avoid irregularities in the accounts of the institution as per audit suggestion.

#### **5. FEES COLLECTION**

Fees were collected and deposited into the respective funds regularly. Proper procedures were adopted in collecting and crediting the same regularly into funds concerned as soon as collected.

#### **6. PAYMENT VOUCHERS**

- There are no irregularities found in Payment Voucher in course of our Audit.


#### **7. MISAPPROPRIATION/EMBEZZLEMENT**

While checking various accounts of the institution, no cases of misappropriation or embezzlement came to light.

#### **8. DIVERSION OF GOVT. GRANTS**

No diversion of Govt. Grants was noticed and the grants were found spent for the purpose for which these were sanctioned.



  
**Principal;**  
**R. G. Baruah College**  
**Guwahati-781025**



**9. PETTY CASH BOOK**

Expenditure of cash relating to contingency expenses has been checked with the payments vouchers. All vouchers were found in order.

**10. RECEIPTS & PAYMENTS A/C**

The Receipts & Payments accounts of the General Fund were prepared in course of audit.

Date: 24/02/2022

Place: Guwahati



For, A Ray Choudhury & Co  
Chartered Accountants,

(Akhyadhee Ray Choudhury)  
Partner

M.No- 064664

UDIN: 22064664ADNNDV8752

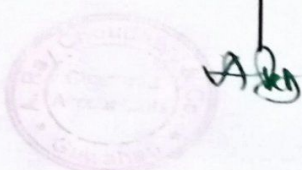


Principal,  
R. G. Baruah College  
Guwahati-781025

RADHA GOBINDA BARUAH COLLEGE  
FATASHIL, AMBARI  
GENERAL FUND, A/C NO. 1378

RECEIPTS AND PAYMENT ACCOUNT FOR THE YEAR ENDED 31.03.2021

| <u>RECEIPTS</u>                        | <u>AMOUNT(RS)</u> | <u>PAYMENT</u>                      | <u>AMOUNT(Rs)</u> |
|--|-------------------|-------------------------------------|-------------------|
| <b>To, Opening Balance</b>             |                   | By, Security & Controll Expenses    |                   |
| Cash at Bank                           | 1,83,65,726.49    | " Salary Non Sanction               | 3,30,000.00       |
| Cash in Hand                           | 31,985.50         | " Teachers Day Token payment to DHE | 16,43,686.00      |
|  | 1,83,97,711.99    | " Audit Fee                         | 1,859.00          |
| " General Higher Education             | -                 | " Advocate Fees                     | 57,540.00         |
| " Recovered Salary Received            | -                 | " Affiliation Fee paid to GU        | 47,700.00         |
| " Grant for NCC                        | 14,580.00         | " Admission Expenditure             | 2,47,330.68       |
| " Government Grant for NSS             | 40,050.00         | " Contingency                       | 8,319.00          |
| " Interest received                    | 4,31,105.00       | " Advertisement Expenses            | 44,100.00         |
| " Admision Fee Received                | 80,921.00         | " Bank Charge                       | 80,706.00         |
| " Casual Admission Fee Arts            | 40,550.00         | " Building Expenses                 | 1,782.39          |
| " Centre Fee Received from Outside     | 3,620.00          | " GST TDS                           | 33,50,414.00      |
| " DHE Refund of Free Admission         | 67,73,378.00      | " NCC Celibration Day Expenses      | 22,444.00         |
| " Examination Form Fill up Fees        | 1,25,008.00       | " College Week Exp                  | 7,000.00          |
| " Identity Card(Arts)                  | 40.00             | " Conveyance Expenses               | 21,859.00         |
| " Identity Card(Com)                   | 40.00             | " ICSSR-NERC Project                | 2,000.00          |
| " Interview Fee for Proffesor          | 54,000.00         | " Electrical Repairing Exp          | 40,000.00         |
| " Pass Certificate Fee                 | 12,200.00         | " Electricity Charge                | 47,970.00         |
| " Centre Fee Received(Exam)            | 1,380.00          | " ICT Expenses                      | 1,73,940.00       |
| " Teachers Day Token Sale              | 3,000.00          | " Fuel Exp                          | 11,000.00         |
| " Misc Income                          | 206.00            | " Examamination Expenses(internal)  | 32,000.00         |
| " Advance Receipt From Dipak Pathak    | 15,300.00         | " Identity Card Expenses            | 43,090.00         |
| " Advance Receipt From Triveni Choudhu | 1,440.00          | " Interview Expenses                | 34,300.00         |
| " Received for ICSSR NERC Project      | 40,000.00         | " Labour Charge Expenses            | 80,000.00         |
|  |                   | " Library Expenses                  | 20,500.00         |
|  |                   | " Megazine Expenses                 | 54,623.00         |
|  |                   | " Printing & Stationery Exp         | 1,57,024.00       |
|  |                   | " Student Union Expenses            | 61,464.00         |
|  |                   | " Refilling Tonner                  | 23,922.00         |
|  |                   | " Registration Fee Paid to AHSEC    | 24,123.00         |
|  |                   | " Repair & Maintanance              | 55,500.00         |
|  |                   | " Saraswati puja Expenses           | 11,235.00         |
|  |                   | " Service Charge                    | 17,000.00         |
|  |                   | " Software Expenses                 | 30,000.00         |
|  |                   | " Tally Installation Charge         | 50,000.00         |
|  |                   | " GMC Tax Paid                      | 4,248.00          |
|  |                   | " Telephone & Internet Charge       | 1,91,274.00       |
|  |                   |                                     | 22,587.00         |
|  |                   | <b><u>CURRENT LIABILITIES</u></b>   |                   |
|  |                   | TDS Payable                         | 58,482.00         |
|  |                   | <b><u>FIXED ASSETS</u></b>          |                   |
|  |                   | Computer & Accessories              | 80,750.00         |
|  |                   | Furniture                           | 41,664.00         |
|  |                   | Godrej Lock                         | 4,622.00          |
|  |                   | Inverter Battery                    | 10,000.00         |
|  |                   | Wall Fan                            | 12,488.00         |
|  |                   | Boundary Wall                       | 3,17,893.00       |
|  |                   | Boys Hostel                         | 48,260.00         |
|  |                   | <b><u>CURRENT ASSETS</u></b>        |                   |



*[Signature]*  
**Principal!**  
R. G. Baruah Colleg  
Guwahati-781025

|                   |                       |                           |                       |
|-------------------|-----------------------|---------------------------|-----------------------|
|                   |                       | Loan & Advances           | 2,83,000.00           |
|                   |                       | <b>To Closing Balance</b> |                       |
|                   |                       | Cash at Bank              | 1,80,92,845.42        |
|                   |                       | Cash in Hand              | 31,985.50             |
|                   |                       |                           | 1,81,24,830.92        |
| <b>TOTAL(Rs.)</b> | <b>2,60,34,529.99</b> | <b>TOTAL(Rs.)</b>         | <b>2,60,34,529.99</b> |

Signed in terms of our separate report on even date

Date: 24/02/2022  
Place: Guwahati



For, A Ray Choudhury & Co.  
Chartered Accountants

*A Ray Choudhury*

(Akhyadhee Ray Choudhury)  
Partner

M. No. 064664

UDIN:22064664ADNNDV8752



*[Signature]*

Principal;  
R. G. Baruah College  
Guwahati-781025

**RADHA GOBINDA BARUAH COLLEGE  
FATASHIL, AMBARI  
GENERAL FUND, A/C NO. 1378**

**INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2021**


| <u>EXPENDITURE</u>                  | <u>AMOUNT(RS)</u>   | <u>INCOME</u>                            | <u>AMOUNT(Rs)</u>   |
|-------------------------------------|---------------------|--|---------------------|
| By, Security & Controll Expenses    | 3,30,000.00         | By, Grant for NCC                        | 14,580.00           |
| " Salary Non Sanction               | 16,43,686.00        | " Government Grant for NSS               | 40,050.00           |
| " Teachers Day Token payment to DHE | 1,859.00            | " Interest received                      | 4,31,105.00         |
| " Audit Fee                         | 57,540.00           | " Admision Fee Received                  | 80,921.00           |
| " Advocate Fees                     | 47,700.00           | " Casual Admission Fee Arts              | 40,550.00           |
| " Affiliation Fee paid to GU        | 2,47,330.68         | " Centre Fee Received from Outside       | 3,620.00            |
| " Admission Expenditure             | 8,319.00            | " DHE Refund of Free Admission           | 67,73,378.00        |
| " Contigency                        | 44,100.00           | " Examination Form Fill up Fees          | 1,25,008.00         |
| " Advertisement Expenses            | 80,706.00           | " Identity Card(Arts)                    | 40.00               |
| " Bank Charge                       | 1,782.39            | " Identity Card(Com)                     | 40.00               |
| " Building Expenses                 | 33,50,414.00        | " Interview Fee for Proffesor            | 54,000.00           |
| " GST TDS                           | 22,444.00           | " Pass Certificate Fee                   | 12,200.00           |
| " NCC Celibration Day Expenses      | 7,000.00            | " Centre Fee Received(Exam)              | 1,380.00            |
| " College Week Exp                  | 21,859.00           | " Teachers Day Token Sale                | 3,000.00            |
| " Conveyance Expenses               | 2,000.00            | " Misc Income                            | 206.00              |
| " ICSSR-NERC Project                | 40,000.00           | " Advance Receipt From Dipak Pathak      | 15,300.00           |
| " Electrical Repairing Exp          | 47,970.00           | " Advance Receipt From Triveni Choudhury | 1,440.00            |
| " Electricity Charge                | 1,73,940.00         | " Received for ICSSR NERC Project        | 40,000.00           |
| " ICT Expenses                      | 11,000.00           |  |                     |
| " Fuel Exp                          | 32,000.00           |  |                     |
| " Examamination Expenses(internal)  | 43,090.00           |  |                     |
| " Identity Card Expenses            | 34,300.00           |  |                     |
| " Interview Expenses                | 80,000.00           |  |                     |
| " Labour Charge Expenses            | 20,500.00           |  |                     |
| " Library Expenses                  | 54,623.00           |  |                     |
| " Megazine Expenses                 | 1,57,024.00         |  |                     |
| " Printing & Stationery Exp         | 61,464.00           |  |                     |
| " Student Union Expenses            | 23,922.00           |  |                     |
| " Refilling Tonner                  | 24,123.00           |  |                     |
| " Registration Fee Paid to AHSEC    | 55,500.00           |  |                     |
| " Repair & Maintanance              | 11,235.00           |  |                     |
| " Saraswati puja Expenses           | 17,000.00           |  |                     |
| " Service Charge                    | 30,000.00           |  |                     |
| " Software Expenses                 | 50,000.00           |  |                     |
| " Tally Installation Charge         | 4,248.00            |  |                     |
| " GMC Tax Paid                      | 1,91,274.00         |  |                     |
| " Telephone & Internet Charge       | 22,587.00           |  |                     |
| " Excess of Income Over Expenditure | 5,84,277.93         |  |                     |
|                                     | <b>76,36,818.00</b> |  | <b>76,36,818.00</b> |

Signed in terms of our separate report on even date

For, A Ray Choudhury & Co.  
Chartered Accountants

  
(Akhyadhee Ray Choudhury)  
Partner

M. No. 064664  
UDIN:22064664ADNNDV8752

  
Principal,  
R. G. Baruah College  
Guwahati-781025

Date: 24/02/2022  
Place: Guwahati




**BANK RECONCILIATION STATEMENT OF GENERAL FUND-1378**

| PARTICULARS  |                  | AMOUNT(Rs.) | AMOUNT(Rs.)           |
|--|------------------|-------------|-----------------------|
| Bank Balance as per cash book as on 31st March'21  |                  |             | 1,80,92,845.42        |
| <b>Add: Cheque Issue but not presented to Bank</b> |                  |             |                       |
| <u>Date</u>  | <u>Cheque No</u> |             |                       |
| 05.01.2016   | 70576            | 7,000.00    |                       |
| 03.11.2016   | 88857            | 7,000.00    |                       |
| 11.11.2016   | 88882            | 4,000.00    |                       |
| 22.11.2016   | 89504            | 1,277.00    |                       |
| 03.12.2016   | 89511            | 1,000.00    |                       |
| 03.12.2016   | 89516            | 1,000.00    |                       |
| 12.01.2017   | 89584            | 12,923.00   |                       |
| 07.02.2017   | 92000            | 360.00      |                       |
| 07.02.2017   | 92002            | 180.00      |                       |
| 21.02.2017   | 91948            | 360.00      |                       |
| 04.03.2017   | 91986            | 900.00      |                       |
| 07.03.2017   | 91990            | 17,000.00   |                       |
| 20.03.2017   | 92075            | 200.00      |                       |
| 20.03.2017   | 92076            | 200.00      |                       |
| 03.06.2017   | 97478            | 6,000.00    |                       |
| 19.12.2017   | 101930           | 1,000.00    |                       |
| 15.02.2018   | 102025           | 1,000.00    |                       |
| 04.07.2018   | 102250           | 1,500.00    |                       |
| 16.07.2018   | 102258           | 2,642.00    |                       |
| 25.09.2019   | 137873           | 10,000.00   |                       |
| 11.03.2019   | 149345           | 11,680.00   |                       |
| 11.03.2019   | 149347           | 6,680.00    |                       |
| 11.03.2019   | 149348           | 5,290.00    |                       |
| 11.03.2019   | 149349           | 13,350.00   |                       |
| 11.03.2019   | 149350           | 3,900.00    |                       |
| 11.03.2019   | 149352           | 6,400.00    |                       |
| 11.03.2019   | 149353           | 300.00      |                       |
| 11.03.2019   | 149354           | 16,630.00   |                       |
| 11.03.2019   | 149355           | 5,850.00    |                       |
| 11.03.2019   | 149356           | 9,180.00    |                       |
| 02.03.2021   | 157349           | 11,612.00   |                       |
| 03.03.2021   | 157355           | 330.00      |                       |
| 25.03.2021   | 157423           | 57,540.00   |                       |
|  |                  |             | 2,24,284.00           |
|  |                  |             | <b>2,24,284.00</b>    |
| Bank Balance as per Pass Book as on 31.03.2021     |                  |             | <b>1,83,17,129.42</b> |

*ARUN*



  
**Principal;**  
**R. G. Baruah College**  
**Guwahati-781025**

**INTERNAL AUDIT REPORT  
RADHA GOVINDA BARUAH COLLEGE  
FATASIL, AMBARI  
GUWAHATI-781025**

**GENERAL FUND**




**FROM 1<sup>ST</sup> APRIL 2021 TO 31<sup>ST</sup> MARCH 2022**

**AUDITORS  
A RAY CHOUDHURY & CO  
CHARTERED ACCOUNTANTS**

**1<sup>ST</sup> FLOOR, HOUSE NO: 15  
OPP: BYELANE NO. 02, ABOVE MIRA MUSICAL MART,  
RAJGARH ROAD  
GUWAHATI-781003**



  
**Principal,  
R. G. Baruah College  
Guwahati-781025**





**INTERNAL AUDIT REPORT FOR GENERAL FUND FOR THE FINANCIAL  
YEAR 2021-22**

The accounts of Radha Govinda Baruah College for the period from 1-04-2021 to 31-03-2022 were audited by the undersigned as per decision of the Governing Body of the College.

**1. INCUMBENCY**

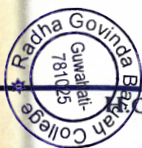
The Office of the Principal was held by Dr. Babita Choudhury from 1<sup>st</sup> July,2010 & still Continuing.

**2. GENERAL FUND (A/c No-1378)**

The closing balance of the General Fund of the college as per audit as on 31-03-2022 was as detailed below:

|               | <u>AMOUNT (₹)</u>            |
|---------------|------------------------------|
| Cash in Hand  | 31,985.50                    |
| Cash at Bank: | 1,79,08,260.66               |
| <b>TOTAL</b>  | <b><u>1,79,40,246.16</u></b> |

The maintenance of General Fund during the period covered by this audit was quite satisfactory except the aforesaid observations. The Cash Book was maintained in Single Entry System date wise and head wise. Bank balances of Cash Book and Pass Book have been reconciled. The Bank Reconciliation Statement (BRS) is included with this report.





**Principal,  
Radha Govinda Baruah College**







**4. CASH BOOK**

The maintenance of the cash book of General Fund was made under the Single Entry System. No irregularities came to notice while checking the said cash books during the period covered by this audit.

It was observed that endeavours were made to avoid irregularities in the accounts of the institution as per audit suggestion.

**5. FEES COLLECTION**

Fees were collected and deposited into the respective funds regularly. Proper procedures were adopted in collecting and crediting the same regularly into funds concerned as soon as collected.

**6. PAYMENT VOUCHERS**

- There are no irregularities found in Payment Voucher in course of our Audit.


**7. MISAPPROPRIATION/EMBEZZLEMENT**

While checking various accounts of the institution, no cases of misappropriation or embezzlement came to light.

**8. DIVERSION OF GOVT. GRANTS**

No diversion of Govt. Grants was noticed and the grants were found spent for the purpose for which these were sanctioned.



  
**Principal;**  
**R. G. Baruah College**  
**Guwahati-781025**



**9. PETTY CASH BOOK**

Expenditure of cash relating to contingency expenses has been checked with the payments vouchers. All vouchers were found in order.

**10. RECEIPTS & PAYMENTS A/C**

The Receipts & Payments accounts of the General Fund were prepared in course of audit.

Date: 18/04/2022

Place: Guwahati



For, A Ray Choudhury & Co  
Chartered Accountants,

(Akhyadhee Ray Choudhury)  
Partner

M.No- 064664

**UDIN: 22064664AHGLMG8624**

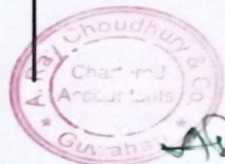


**Principal,**  
**R. G. Baruah College**  
**Guwahati-781025**

**RADHA GOBINDA BARUAH COLLEGE**  
**FATASHIL, AMBARI**  
**GENERAL FUND, A/C NO. 1378**

**RECEIPTS AND PAYMENT ACCOUNT FOR THE YEAR ENDED 31.03.2022**

| RECEIPTS                      | AMOUNT(RS)            | PAYMENT                                 | AMOUNT(Rs)   |
|-------------------------------|-----------------------|---|--------------|
| <b>Opening Balance</b>        |                       | By, Admission Expenditure               | 16,000.00    |
| Bank at Bank                  | 1,80,92,845.42        | " Admission Fee Refund                  | 9,090.00     |
| Bank in Hand                  | 31,985.50             | " Bank Charge                           | 191.75       |
|                               | <b>1,81,24,830.92</b> | " B.B.C Memorial Expenditure            | 17,000.00    |
| Admission fee Received        | 39,48,770.47          | " TDS Filing Fee                        | 21,600.00    |
| Annual Admission Fee Arts     | 1,800.00              | " College Event Exp                     | 35,980.00    |
| Annual Admission Fee Com      | 1,800.00              | " Contingency                           | 8,400.00     |
| Duplicate I Card              | 540.00                | " Conveyance                            | 2,000.00     |
| Govt Grant for NSS            | 44,500.00             | " Electrical Expenses                   | 6,140.00     |
| ICSSR NERC Plan Received      | 30,000.00             | " Electricity Charge                    | 1,47,179.00  |
| Pass Certificate Fee          | 13,270.00             | " Establishment Expenses                | 3,000.00     |
| Sender Fees Received          | 14,000.00             | " Fuel Expenses                         | 50,000.00    |
| Application Fee for Asst Prof | 2,51,500.00           | " GB Meeting Expenses                   | 32,500.00    |
| Centre Fee Receipt(Exam)      | 4,000.00              | " ICSSR-NERC Project                    | 30,000.00    |
| Interest Received             | 5,11,697.00           | " Identity Card Expenses                | 56,200.00    |
| Misc Income                   | 22,200.00             | " Internal Audit Fee                    | 54,000.00    |
|                               |                       | " Internal Exp Expenses                 | 28,980.00    |
|                               |                       | " Interview Expenses                    | 70,000.00    |
|                               |                       | " Labour Charge                         | 19,200.00    |
|                               |                       | " Library Expenses                      | 38,942.00    |
|                               |                       | " Magazine Expenses(RGBIAN)             | 76,730.00    |
|                               |                       | " NCC Expenses                          | 14,499.00    |
|                               |                       | " Newsletter Expenses                   | 7,000.00     |
|                               |                       | " NSS Expenses                          | 700.00       |
|                               |                       | " Printing & Stationery                 | 1,01,737.00  |
|                               |                       | " Refilling Tonner Exp                  | 9,400.00     |
|                               |                       | " Registration Fee Paid to AHSEC        | 63,200.00    |
|                               |                       | " Reliance Jio Fiber Connection         | 7,004.00     |
|                               |                       | " Renewal Fee Paid to G U               | 1,09,533.48  |
|                               |                       | " Renewal Fees paid to N List           | 5,900.00     |
|                               |                       | " Repair & Maintenance                  | 10,300.00    |
|                               |                       | " Saraswati Puja Celebration Expenses   | 21,450.00    |
|                               |                       | " Security & Control Expenses           | 3,60,000.00  |
|                               |                       | " Service Charge                        | 18,800.00    |
|                               |                       | " Software Expenses                     | 87,900.00    |
|                               |                       | " Tally Update Charge                   | 4,248.00     |
|                               |                       | " Training Camp Expenses for Self Defen | 11,874.00    |
|                               |                       | " Tution Fee Deposit to Govt of Assam   | 5,01,144.00  |
|                               |                       | " Utilization Certificate Fees          | 3,540.00     |
|                               |                       | " Woman Day Celebration                 | 2,200.00     |
|                               |                       | " News Paper & magazine exp             | 24,594.00    |
|                               |                       | " Salary Paid to Staff                  | 17,46,200.00 |
|                               |                       | " Tranferred to Exam Fund               | 5,92,956.00  |



**Principal,**  
**R. G. Baruah College**  
**Guwahati-781025**

TOTAL(Rs.)

2,29,68,908.39

|                                  |                |                       |
|----------------------------------|----------------|-----------------------|
| " Petty Expenses                 |                | 1,67,000.00           |
| <b><u>FIXED ASSETS</u></b>       |                |                       |
| " Computer & Accessories         |                | 3,21,400.00           |
| " Domestic R O System            |                | 89,700.00             |
| " Furniture                      |                | 6,500.00              |
| " Projector                      |                | 1,750.00              |
| <b><u>CURRENT ASSETS</u></b>     |                |                       |
| " Loan & Advances                |                | 15,000.00             |
| <b><u>To Closing Balance</u></b> |                |                       |
| Cash at Bank                     | 1,79,08,260.66 |                       |
| Cash in Hand                     | 31,985.50      | 1,79,40,246.16        |
| <b>TOTAL(Rs.)</b>                |                | <b>2,29,68,908.39</b> |

Signed in terms of our separate report on even date

For, A Ray Choudhury & Co.  
Chartered Accountants

(Akhyadhee Ray Choudhury)  
Partner

M. No. 064664

UDIN:22064664AHGLMG8624



Date: 13/04/2022  
Place: Guwahati



Principal;  
R. G. Baruah College  
Guwahati-781025

**RADHA GOBINDA BARUAH COLLEGE  
FATASHIL, AMBARI  
GENERAL FUND, A/C NO. 1378**

**INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2022**

| <u>EXPENDITURE</u>             | <u>AMOUNT(RS)</u> | <u>INCOME</u>                      | <u>AMOUNT(Rs)</u> |
|--------------------------------|-------------------|------------------------------------|-------------------|
| Security & Controll Expenses   | 3,60,000.00       | By,                                |                   |
| Salary Non Sanction            | 17,46,200.00      | " Admission Fee Received           | 39,48,770.47      |
| Magazine Exp                   | 24,594.00         | " Casual Admission fee             | 3,600.00          |
| Admission Exp                  | 16,000.00         | " Centre Fee Received from Outside | 3,000.00          |
| Admission Fee Refund           | 9,090.00          | " Duplicate I Card                 | 540.00            |
| Bank Charge                    | 191.75            | " Govt Grant for NSS               | 44,500.00         |
| B.C Memorial Expenditure       | 17,000.00         | " ICSSR NERC Plan Received         | 30,000.00         |
| DS Filling Fees                | 21,600.00         | " Pass Certificate Fee             | 13,270.00         |
| Printing Exp                   | 3,035.00          | " Tender Fee Received              | 14,000.00         |
| College Event Exp              | 35,980.00         | " Application fee for Asst Prof    | 2,51,500.00       |
| Contingency                    | 8,400.00          | " Centre Fee Receipt Exam          | 1,000.00          |
| Conveyance                     | 31,415.00         | " Interest Received                | 5,11,697.00       |
| Electrical Exp                 | 15,240.00         | " Misc Income                      | 22,200.00         |
| Electricity Charge             | 1,47,179.00       |                                    |                   |
| Establishment Exp              | 3,000.00          |                                    |                   |
| Fuel Exp                       | 50,000.00         |                                    |                   |
| B Meeting Exp                  | 33,450.00         |                                    |                   |
| SSR-NERC Project               | 30,000.00         |                                    |                   |
| Identity Card Exp              | 56,200.00         |                                    |                   |
| Internal Audit Fees            | 54,000.00         |                                    |                   |
| Internal Exam EXP              | 28,980.00         |                                    |                   |
| Interview Expenses             | 70,000.00         |                                    |                   |
| Labour Charge                  | 33,150.00         |                                    |                   |
| Library Exp                    | 38,942.00         |                                    |                   |
| Magazine Expenses(RGBIAN)      | 76,730.00         |                                    |                   |
| Misc Expenses                  | 8,249.00          |                                    |                   |
| CC Expenses                    | 14,499.00         |                                    |                   |
| Newsleter Exp                  | 7,000.00          |                                    |                   |
| SS Expenditure                 | 700.00            |                                    |                   |
| Postal Exp                     | 166.00            |                                    |                   |
| Printing & Stationery Exp      | 1,50,731.00       |                                    |                   |
| Refilling Tonner Exp           | 9,400.00          |                                    |                   |
| Registration fee Paid to AHSEC | 63,200.00         |                                    |                   |
| Reliance Jio Fiber Connection  | 7,004.00          |                                    |                   |
| Remuneration Expenses          | 2,000.00          |                                    |                   |
| Renewal Fee Paid to GU         | 1,09,533.48       |                                    |                   |
| Renewal fee for N List         | 5,900.00          |                                    |                   |
| Repair & Maintanance           | 19,470.00         |                                    |                   |
| Saraswati puja Celebration Exp | 21,450.00         |                                    |                   |
| Service Charge                 | 18,800.00         |                                    |                   |
| Software Expenses              | 87,900.00         |                                    |                   |
| Monthly Update Expenses        | 4,248.00          |                                    |                   |
| Tea & Refreshment              | 38,171.00         |                                    |                   |



*Abhishek*

*[Signature]*  
**Principal,  
R. G. Baruah College  
Guwahati-781025**

|   |             |
|---|-------------|
| Telephone & Internet Charge               | 3,800.00    |
| Training Camp Exp for Self Defence        | 11,874.00   |
| Contribution Fee Deposit to Govt of Assam | 5,01,144.00 |
| Utilization Certificate Fees              | 3,540.00    |
| 10man Day Celebration Exp                 | 2,200.00    |
| Surplus of Income Over Expenditure        | 8,42,721.24 |

48,44,077.47

48,44,077.47

Signed in terms of our separate report on even date

For, A Ray Choudhury & Co.  
Chartered Accountants




(Akhyadhee Ray Choudhury)  
Partner

M. No. 064664

UDIN:22064664AHGLMG8624



Date: 18/04/2022  
Place: Guwahati





Principal:  
R. G. Baruah College  
Guwahati-781025

**BANK RECONCILIATION STATEMENT OF GENERAL FUND-1378**

| PARTICULARS   |                  | AMOUNT(Rs.) | AMOUNT(Rs.)    |
|---|------------------|-------------|----------------|
| Bank Balance as per cash book as on 31st March'22   |                  |             | 1,79,08,260.66 |
| <b>Less: Cheque Issue but not presented to Bank</b> |                  |             |                |
| <u>Date</u>   | <u>Cheque No</u> |             |                |
| 05.01.2016  | 70576            | 7,000.00    |                |
| 03.11.2016  | 88857            | 7,000.00    |                |
| 11.11.2016  | 88882            | 4,000.00    |                |
| 22.11.2016  | 89504            | 1,277.00    |                |
| 03.12.2016  | 89511            | 1,000.00    |                |
| 03.12.2016  | 89516            | 1,000.00    |                |
| 12.01.2017  | 89584            | 12,923.00   |                |
| 07.02.2017  | 92000            | 360.00      |                |
| 07.02.2017  | 92002            | 180.00      |                |
| 21.02.2017  | 91948            | 360.00      |                |
| 04.03.2017  | 91986            | 900.00      |                |
| 07.03.2017  | 91990            | 17,000.00   |                |
| 20.03.2017  | 92075            | 200.00      |                |
| 20.03.2017  | 92076            | 200.00      |                |
| 03.06.2017  | 97478            | 6,000.00    |                |
| 19.12.2017  | 101930           | 1,000.00    |                |
| 15.02.2018  | 102025           | 1,000.00    |                |
| 04.07.2018  | 102250           | 1,500.00    |                |
| 16.07.2018  | 102258           | 2,642.00    |                |
| 25.09.2019  | 137873           | 10,000.00   |                |
| 11.03.2019  | 149345           | 11,680.00   |                |
| 11.03.2019  | 149347           | 6,680.00    |                |
| 11.03.2019  | 149348           | 5,290.00    |                |
| 11.03.2019  | 149349           | 13,350.00   |                |
| 11.03.2019  | 149350           | 3,900.00    |                |
| 11.03.2019  | 149352           | 6,400.00    |                |
| 11.03.2019  | 149353           | 300.00      |                |
| 11.03.2019  | 149354           | 16,630.00   |                |
| 11.03.2019  | 149355           | 5,850.00    |                |
| 11.03.2019  | 149356           | 9,180.00    |                |
| 02.03.2021  | 157349           | 11,612.00   |                |
| 08.12.2021  | 164285           | 6,286.00    |                |
| 16.02.2022  | 164225           | 4,900.00    |                |
| 16.02.2022  | 164226           | 3,000.00    |                |
| 24.03.2022  | 164369           | 7,837.00    |                |
| 24.03.2022  | 164370           | 471.00      |                |
|   |                  |             | 1,88,908.00    |
| Bank Balance as per Pass Book as on 31.03.2022      |                  |             | 1,88,908.00    |
|   |                  |             | 1,80,97,168.66 |



  
**Principal**  
**R. G. Baruah College**  
**Guwahati-781025**



*ARJUN*



**INTERNAL AUDIT REPORT  
RADHA GOVINDA BARUAH COLLEGE  
FATASIL, AMBARI  
GUWAHATI-781025**

**GENERAL FUND**



**FROM 1<sup>ST</sup> APRIL, 2022 TO 31<sup>ST</sup> MARCH 2023**

**AUDITORS**

**A RAY CHOUDHURY & CO  
CHARTERED ACCOUNTANTS**

**1<sup>ST</sup> FLOOR, HOUSE NO: 15  
OPP: BYELANE NO. 02, ABOVE MIRA MUSICAL MART,  
RAJGARH ROAD  
GUWAHATI-781003**





**INTERNAL AUDIT REPORT FOR GENERAL FUND FOR THE FINANCIAL**  
**YEAR 2022-23**

The accounts of Radha Govinda Baruah College for the period from 1-04-2022 to 31-03-2023 were audited by the undersigned as per decision of the Governing Body of the College.

**1. INCUMBENCY**

The Office of the Principal was held by Dr. Pranjit Kumar Nath from 1<sup>st</sup> May,2022 & still Continuing.

**2. GENERAL FUND (A/c No-1378)**

The closing balance of the General Fund of the college as per audit as on 31-03-2023 was as detailed below:

|               | <u>AMOUNT (₹)</u>            |
|---------------|------------------------------|
| Cash in Hand  | 31,985.50                    |
| Cash at Bank: | 1,43,83,578.38               |
| <b>TOTAL</b>  | <b><u>1,44,15,563.88</u></b> |



The maintenance of General Fund during the period covered by this audit was quite satisfactory except the aforesaid observations. The Cash Book was maintained in Single Entry System date wise and head wise. Bank balances of Cash Book and Pass Book have been reconciled. The Bank Reconciliation Statement (BRS) is included with this report.



*Alakes*

*J. G.*  
Principal:  
R. G. Baruah College  
Guwahati-781025



### 3. CASH BOOK

The maintenance of the cash book of General Fund was made under the Single Entry System. No irregularities came to notice while checking the said cash books during the period covered by this audit.

It was observed that endeavours were made to avoid irregularities in the accounts of the institution as per audit suggestion.

### 4. FEES COLLECTION

Fees were collected and deposited into the respective funds regularly. Proper procedures were adopted in collecting and crediting the same regularly into funds concerned as soon as collected.

### 5. PAYMENT VOUCHERS

- There are no irregularities found in Payment Voucher in course of our Audit.

### 6. MISAPPROPRIATION/EMBEZZLEMENT

While checking various accounts of the institution, no cases of misappropriation or embezzlement came to light.

### 7. DIVERSION OF GOVT. GRANTS

No diversion of Govt. Grants was noticed and the grants were found spent for the purpose for which these were sanctioned.



*A. Ray Choudhury*

*R. G. Baruah*

Principal;  
R. G. Baruah College  
Guwahati-781025



**8. PETTY CASH BOOK**

Expenditure of cash relating to contingency expenses has been checked with the payments vouchers. All vouchers were found in order.

**9. RECEIPTS & PAYMENTS A/C**

The Receipts & Payments accounts of the General Fund were prepared in course of audit.

**10. GENERAL OBSERVATIONS**

The Cash Collections are handled by Mr. Naren Pathak. But, the details of the same transactions are not recorded by him which is not satisfactory for us for preparing the accounts.

Date: 14/10/2023

Place: Guwahati

For, A Ray Choudhury & Co  
Chartered Accountants,



Akhyadhee Ray Choudhury)  
Partner

M.No- 064664

**UDIN: 23064664BGURIQ4240**



Principal,  
R. G. Baruah College  
Guwahati-781025

**RADHA GOBINDA BARUAH COLLEGE**  
**FATASHIL, AMBARI**  
**GENERAL FUND, A/C NO. 1378**

**RECEIPTS AND PAYMENT ACCOUNT FOR THE YEAR ENDED 31.03.2023**

| RECEIPTS                                 | AMOUNT(RS)     | PAYMENT                                      | AMOUNT(Rs)   |
|--|----------------|--|--------------|
| <b>Opening Balance</b>                   |                | By,  |              |
| Bank                                     | 1,79,08,260.66 |  |              |
| Land                                     | 31,985.50      |  |              |
|  | 1,79,40,246.16 | <b>COUNCIL</b>                               |              |
| Contribution Fee for Asst Prof/Principal | 59,500.00      | Registrarion Fee to AHSEC                    | 95,200.00    |
| Grant Received                           | 3,84,017.00    | <b>CONTINGENCY</b>                           |              |
| Income                                   | 2.00           | " Application Fee Refund for Asst Prof/Princ | 28,000.00    |
| Refund of Advocate Fees                  | 4,700.00       | " Admission Exp                              | 45,000.00    |
| Charge Wrongly Credited                  | 590.00         | " Advertisement expenses                     | 94,296.00    |
| Phone & Internet Charges Refund          | 2,715.00       | " Misc Exp                                   | 49,476.00    |
| Grant Received                           | 52,45,579.37   | " Conveyance                                 | 1,800.00     |
| Fee Received from Outside                | 3,150.00       | " Fuel Expenses                              | 69,000.00    |
| Refund Free Admission Fee                | 1,21,37,528.00 | " Printing & Stationery Exp                  | 4,14,779.00  |
| Admission Fee                            | 1,62,900.00    | " Prospectus Expenses                        | 1,12,500.00  |
| Grant for NCC                            | 56,560.00      | " Tonner Refilling Expenses                  | 18,050.00    |
| NERC Plant Received                      | 20,000.00      | " refund Admision Fee                        | 12,430.00    |
| Certificate Fee                          | 59,130.00      | " Remuneration Expenses                      | 8,500.00     |
| Ref Prospectus                           | 70,800.00      | " Tea & Refreshment                          | 15,960.00    |
| Grant Received                           | 45,650.00      | " Equipment Expenses                         | 64,264.00    |
| Grant from Own Account                   | 70,343.00      |  |              |
|  |                | <b>ESTABLISHMENT</b>                         |              |
|  |                | " Annual Member Fee exp                      | 5,900.00     |
|  |                | " Bamboo Fancing Exp                         | 84,500.00    |
|  |                | " Architech Fees                             | 2,51,166.00  |
|  |                | " Advocate Fees                              | 51,700.00    |
|  |                | " TDS Filling Fees                           | 21,600.00    |
|  |                | " Engineer Exp                               | 16,200.00    |
|  |                | " GB Meeting Expenses                        | 58,000.00    |
|  |                | " Hardware Item Purchase                     | 34,905.00    |
|  |                | " Honorarium Expenses                        | 6,000.00     |
|  |                | " ICSSR-NERC Project                         | 20,000.00    |
|  |                | " Audit Fees                                 | 54,000.00    |
|  |                | " interview Expenses                         | 1,15,000.00  |
|  |                | " RUSA Expenses                              | 20,000.00    |
|  |                | " Security & Control Expenses                | 3,60,000.00  |
|  |                | " Telephone & Internet Charges               | 5,551.00     |
|  |                | " GMC Tax payment                            | 17,338.00    |
|  |                | " Salary Expenses                            | 20,71,458.00 |
|  |                | " TDS Paid                                   | 3,500.00     |
|  |                | <b>ICT</b>                                   |              |
|  |                | " Software Related Expenses                  | 36,320.00    |
|  |                | " A C Gas Filling                            | 9,000.00     |
|  |                | " Anti Virus Expenses                        | 5,000.00     |
|  |                | " Workshop Attending Expenses                | 6,000.00     |
|  |                | <b>GAMES &amp; SPORTS</b>                    |              |



*[Signature]*

**Principal;**  
**R. G. Baruah College**  
**Guwahati-781025**

|   |              |
|---|--------------|
| " Essay Competition                     | 16,200.00    |
| " Freshers Social Expenses              | 1,43,590.00  |
| " Foot Ball Match                       | 9,620.00     |
| " Weight Lifting Competition            | 1,500.00     |
| " Chess Competition                     | 71,000.00    |
| " Online Book Review Competition        | 3,000.00     |
| " Wrestling Competition                 | 3,000.00     |
| <b><u>ELECTRICITY</u></b>               |              |
| " Electrical Goods purchase             | 26,794.00    |
| " Electrical Repairing Exp              | 5,000.00     |
| " Electricity Bill                      | 2,48,147.00  |
| <b><u>FESTIVAL</u></b>                  |              |
| " College Week Exp                      | 92,442.00    |
| " Saraswati Puja Expenses               | 36,101.00    |
| " Women Day Celebration Exp             | 3,000.00     |
| <b><u>CO CURRICULAR</u></b>             |              |
| " Blood Donation Camp                   | 2,880.00     |
| " Green Drive Planation                 | 60,000.00    |
| " Student Excursion Expenses            | 19,000.00    |
| " Training Camp for Self Defence        | 24,400.00    |
| " Yoga Expenses                         | 5,012.00     |
| " International Mother Language Day     | 3,000.00     |
| " Socio Eco Survey                      | 5,000.00     |
| " Cultural Rally in Kalakhetra          | 10,000.00    |
| <b><u>EXAMINATION</u></b>               |              |
| " Internal Exam Exp                     | 38,201.00    |
| <b><u>MEGAZINE</u></b>                  |              |
| " News Paper & Periodical               | 25,183.00    |
| " RGBIAN                                | 77,500.00    |
| <b><u>LIBRARY</u></b>                   |              |
| " Library Books                         | 1,25,532.00  |
| <b><u>DEBATING &amp; LETERATURE</u></b> |              |
| " Inter College Debate Compition        | 13,700.00    |
| " 6th Annual Lecture                    | 8,000.00     |
| <b><u>DEVELOPMENT</u></b>               |              |
| <b><u>FIXED ASSETS</u></b>              |              |
| " Aquaguard                             | 52,710.00    |
| " Boring Works                          | 46,292.00    |
| " Computer & Accessories                | 3,29,611.00  |
| " Construction -Misc                    | 5,650.00     |
| " Const of Boys & Girls Toilet          | 34,30,521.96 |
| " Const of Rest House                   | 21,089.00    |
| " Digital Library                       | 72,000.00    |
| " Transporter Purchase                  | 6,56,985.00  |
| " Labour Charge                         | 4,17,122.00  |



*Arjun*

*[Signature]*

Principal,  
R. G. Baruah College  
Guwahati-781025

|  |                       |                                  |
|--|-----------------------|----------------------------------|
| " FAN Purchase                         |                       | 31,129.00                        |
| " Furniture & Fixture                  |                       | 5,06,128.00                      |
| " Library Building                     |                       | 17,76,230.52                     |
| " UPS                                  |                       | 3,50,784.00                      |
| " Constr of BBA Class                  |                       | 14,34,112.00                     |
| " 3Rd florr Building                   |                       | 11,16,607.00                     |
| " Wall Grill                           |                       | 36,425.00                        |
| " Punching Machine                     |                       | 27,000.00                        |
| " Land Development                     |                       | 9,000.00                         |
| " Repair & Maintanance                 |                       | 3,32,573.00                      |
| <b><u>NCC &amp; NSS</u></b>            |                       |                                  |
| " NCC Expenditure                      |                       | 18,375.00                        |
| " NSS Expenditure                      |                       | 1,390.00                         |
| " Scout & Guides Expenses              |                       | 7,946.00                         |
| <b><u>SU</u></b>                       |                       |                                  |
| " Student Union Expenses(College Week) |                       | 2,33,062.00                      |
| " Bank Charge                          |                       | 9,300.17                         |
| " Tender Fee Refund                    |                       | 14,000.00                        |
| " Petty Expenses                       |                       | 4,83,000.00                      |
| <b><u>CURRENT ASSETS</u></b>           |                       |                                  |
| " Loan & Advances                      |                       | 40,000.00                        |
| " FD A/c No-10823626234                |                       | 50,00,000.00                     |
| " TDS on Cash Withdrawal               |                       | 29,609.00                        |
| <b><u>To Closing Balance</u></b>       |                       |                                  |
| Cash at Bank                           | 1,43,83,578.38        |                                  |
| Cash in Hand                           | <u>31,985.50</u>      | 1,44,15,563.88                   |
| <b>TOTAL(Rs.)</b>                      | <b>3,62,63,410.53</b> | <b>TOTAL(Rs.) 3,62,63,410.53</b> |

Signed in terms of our separate report on even date

For, A Ray Choudhury & Co.  
Chartered Accountants



*A Ray Choudhury*

(Akhyadhee Ray Choudhury)  
Partner

M. No. 064664

UDIN:23064664BGURIQ4240

*[Signature]*

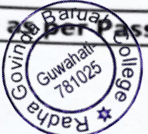
**Principal:**  
**R. G. Baruah College**  
**Guwahati-781025**



: 14/10/2023  
: Guwahati

**BANK RECONCILIATION STATEMENT OF GENERAL FUND-1378**

| PARTICULARS                                   |                  | AMOUNT(Rs.) | AMOUNT(Rs.)           |
|---|------------------|-------------|-----------------------|
| Balance as per cash book as on 31st March'23  |                  |             | 1,43,83,578.38        |
| <b>Cheque Issue but not presented to Bank</b> |                  |             |                       |
| <u>Date</u>                                   | <u>Cheque No</u> |             |                       |
| 05.01.2016                                    | 70576            | 7,000.00    |                       |
| 03.11.2016                                    | 88857            | 7,000.00    |                       |
| 11.11.2016                                    | 88882            | 4,000.00    |                       |
| 22.11.2016                                    | 89504            | 1,277.00    |                       |
| 03.12.2016                                    | 89511            | 1,000.00    |                       |
| 03.12.2016                                    | 89516            | 1,000.00    |                       |
| 12.01.2017                                    | 89584            | 12,923.00   |                       |
| 07.02.2017                                    | 92000            | 360.00      |                       |
| 07.02.2017                                    | 92002            | 180.00      |                       |
| 21.02.2017                                    | 91948            | 360.00      |                       |
| 04.03.2017                                    | 91986            | 900.00      |                       |
| 07.03.2017                                    | 91990            | 17,000.00   |                       |
| 20.03.2017                                    | 92075            | 200.00      |                       |
| 20.03.2017                                    | 92076            | 200.00      |                       |
| 03.06.2017                                    | 97478            | 6,000.00    |                       |
| 19.12.2017                                    | 101930           | 1,000.00    |                       |
| 15.02.2018                                    | 102025           | 1,000.00    |                       |
| 04.07.2018                                    | 102250           | 1,500.00    |                       |
| 16.07.2018                                    | 102258           | 2,642.00    |                       |
| 25.09.2019                                    | 137873           | 10,000.00   |                       |
| 11.03.2019                                    | 149345           | 11,680.00   |                       |
| 11.03.2019                                    | 149347           | 6,680.00    |                       |
| 11.03.2019                                    | 149348           | 5,290.00    |                       |
| 11.03.2019                                    | 149349           | 13,350.00   |                       |
| 11.03.2019                                    | 149350           | 3,900.00    |                       |
| 11.03.2019                                    | 149352           | 6,400.00    |                       |
| 11.03.2019                                    | 149353           | 300.00      |                       |
| 11.03.2019                                    | 149354           | 16,630.00   |                       |
| 11.03.2019                                    | 149355           | 5,850.00    |                       |
| 11.03.2019                                    | 149356           | 9,180.00    |                       |
| 02.03.2021                                    | 157349           | 11,612.00   |                       |
| 08.12.2021                                    | 164285           | 6,286.00    |                       |
| 16.02.2022                                    | 164225           | 4,900.00    |                       |
| 16.02.2022                                    | 164226           | 3,000.00    |                       |
| 20.02.2023                                    | 192578           | 3,784.00    |                       |
| 22.03.2023                                    | 192619           | 14,171.00   |                       |
| 30.03.2023                                    | 192630           | 1,350.00    | 1,99,905.00           |
|   |                  |             | <b>1,99,905.00</b>    |
| Balance as per Pass Book as on 31.03.2023     |                  |             | <b>1,45,83,483.38</b> |



*AR*

*[Signature]*  
Principal,  
R. G. Baruah College  
Guwahati-781025