



INTERNAL AUDIT REPORT FOR GENERAL FUND FOR THE FINANCIAL
YEAR 2023-24

The accounts of Radha Govinda Baruah College for the period from 1-04-2023 to 31-03-2024 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 1st 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 31-03-2024 was as detailed below:

	<u>AMOUNT (₹)</u>
Cash in Hand	31,985.50
Cash at Bank:	1,48,49,202.71
TOTAL	<u>1,48,81,188.21</u>

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.





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

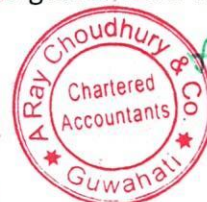
- There are no irregularities found in Payment Voucher in course of our Audit.

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.





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

- Financial audit only is conduct for the period Physical Verification of any kind for civil work, installations, fittings, consumable are not covered in this audit.
- Procurement audit is not conducted, being kept out of the scope of audit. As such matters as to selection of Suppliers/service provider, process of tendering, quality and rate for item procured, etc. are kept out-side the purview of this audit.
- Some cash Deposit Amounts are reflected in bank statement but not recorded in cash receipt Register.

Date: 10/12/2024

Place: Guwahati



For, A Ray Choudhury & Co
Chartered Accountants,

(Akhyadhee Ray Choudhury)
Partner

M.No- 064664

UDIN: 24064664BKAMNU3794

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

RECEIPTS AND PAYMENT ACCOUNT FOR THE YEAR ENDED 31.03.2024

<u>RECEIPTS</u>	<u>AMOUNT(RS)</u>	<u>PAYMENT</u>	<u>AMOUNT(Rs)</u>
<u>To, Opening Balance</u>		<u>By.</u>	
Cash at Bank	1,43,83,578.38	"TDS194-N	5,701.00
Cash in Hand	<u>31,985.50</u>	" Attending EASTTECH Expenses	2,350.00
	1,44,15,563.88	" Petty Expenses	3,24,636.00
		" Red Ribbon Club Expenses	6,000.00
"Admission Fee Received	36,73,042.89	" Refund of Admission Fee	<u>24,360.00</u>
			3,63,047.00
"Govt Grant received from DHE	1,10,25,250.00	<u>CO CURRICULAR ACTIVITIES</u>	
"Application fee Received	95,500.00	" Educational Tour Expenses	30,500.00
"Interest Received	2,85,527.00	" Folk Dance Expenses	3,000.00
" Centre fees Received	24,890.00	" Hindi Sahitya & Vyakaran Divash Expen	4,260.00
		" International Mental Health Programe	3,000.00
"CBI Extention Education Fund Received	3,92,593.00	" International Yoga Day Expenses	10,000.00
		" Literacy Programe Expenses	4,000.00
		" World Aids Day Expenses	<u>9,000.00</u>
			63,760.00
		<u>CONTINGENCY</u>	
		" Certificate Course Fees Expenses	7,822.00
		" Bank Charge	10,598.17
		" Conveyance Expenses	8,000.00
		" Dustbin Purchase	3,000.00
		" Misc Expenses	17,260.00
		" Printing & Stationery Expenses	1,07,993.00
		" Telephone Bill	3,364.00
		" Tea & Refreshment	<u>1,05,167.00</u>
			2,63,204.17
		<u>COUNCIL</u>	
		" Registration fee paid to AHSEC	99,700.00
			99,700.00
		<u>GU</u>	
		" Affiliation & renewal Charge	7,75,160.00
		" Processing Fees for Affiliation Certificat	2,000.00
		" Registration & Enrollment Fees	<u>15,61,959.60</u>
			23,39,119.60
		<u>DEVELOPMENT</u>	
		" Alluminium Partition Expenses	3,53,825.00
		" BBA Class Room Expenses	10,91,297.00
		" Boy/Girls Hostel Expenses	1,17,351.00
		" Building Expenses	5,63,279.00
		" Campus Beutification Expenses	31,620.00
		" Construction of Student union	4,62,449.00
		" Fancy Rail Gate College	31,745.00
		" File Cabinet	2,79,055.00
		" Hardware Item Purchase	6,26,653.00
		" Labour Charge	8,98,242.00
		" Play Ground Development Expenses	68,000.00
		" Rain Water Harvesting	49,559.00
		" Wood Purchase Expenses	<u>91,894.00</u>
			46,64,969.00
		<u>ELECTRICITY</u>	
		" Electrical Expenses	2,74,810.00
		" Electricity Charge	3,81,100.00
		" Fan Purchase	30,890.00
		" Fuel Expenses	<u>60,000.00</u>
			7,46,800.00
		<u>ESTABLISHMENT</u>	



" Add on Course Fees	6,500.00	
" Admision Expenses	65,000.00	
" Advertisement expenses	1,71,787.00	
" Advocate Fees	20,000.00	
" Allumini Meet Expenses	3,000.00	
" Application Fee Refund	13,500.00	
" Audit fees Paid	54,000.00	
" Battery Purchase	21,981.00	
" Furniture & Fixtures	7,24,662.00	
" Filter Purchase	24,000.00	
" Engineer Fees	25,800.00	
" Felicitation Expenses	5,000.00	
" G B Meeting Expenses	42,000.00	
" Honorarium Expenses	4,000.00	
" Interview Expenses	90,364.00	
" Legel expenses	3,000.00	
" Office Stationery Expenses	1,54,589.00	
" Refilling of Filling Fire Extinguisher	14,514.00	
" Registration fee for BBA Course	11,000.00	
" Remuneration Expenses	35,500.00	
" Salary Expenses	17,06,200.00	
" Security & Controll Expenses	3,30,000.00	
" Software Related Expenses	59,868.00	
" TDS Paid	33,600.00	
" Utilisation Certificate Fees Expenses	14,160.00	36,34,025.00

EXAMINATION

" Internal Exam expenses	2,07,155.00	
" Question Printing Expenses	24,244.00	2,31,399.00

FESTIVAL /CULTURE

" 7th Annual Lecture Expenses	9,000.00	
" B.B.C Memorial Lecture Expenses	15,000.00	
" College Week expenses	1,52,000.00	
" Culture Programe Expenses	7,750.00	
" Diwali Celibration	2,300.00	
" Freshmen Social Day Expenses	1,36,274.00	
" Independent Day Expenses	2,930.00	
" Women Day Expenses	6,000.00	
" Saraswati Puja Expenses	30,858.00	3,62,112.00

GAMES & SPORTS

" Debating Competiton	500.00	
" Essay Writing Competition	4,000.00	
" Inter College Competition	6,894.00	
" Wrestling Competition	1,500.00	12,894.00

ICT

" Computer & Accessories	7,93,343.00	
" Internet Expenses	15,355.39	
" Repairing of Computer & Accessories	34,400.00	8,43,098.39

IQAC

" IQAc expenses	29,813.00	29,813.00
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LIBRARY

" Annual Member Fees Paid	5,900.00	
" Library Books	59,205.00	
" Library Expenses	17,938.00	
News Paper & Periodicals	30,120.00	1,13,163.00

MEGAZINE

" Megazine Expenses	10,000.00	10,000.00
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NCC/NSS



" NCC Expenses	21,330.00	21,330.00
SU		
" Blezer Purchase	18,000.00	18,000.00
NAAC		
" NAAC Expenses	2,000.00	
" NAAC Assessment Payment	2,36,023.60	
" NAAC Logistic Payment	2,36,011.80	4,74,035.40
REPAIR & MAINTANACE		
" Repairing of Class room	72,702.00	
" Repairing of Coffee House & Canteen	30,000.00	
" Repairing of Desk & bench	1,98,602.00	
" Repair of Door & window	1,00,676.00	
" Repairing of electrical Item	18,720.00	
" Repairing of furniture	34,871.00	
" Repairing of Plumbing Item	58,521.00	
" Repairing of Staircase,Ground Floor Etc	1,12,955.00	
" Repairing of RO System	40,900.00	
" Repair & Renovation	72,762.00	7,40,709.00
To Closing Balance		
Cash at Bank	1,48,49,202.71	
Cash in Hand	31,985.50	1,48,81,188.21
	2,99,12,366.77	2,99,12,366.77

Signed in terms of our separate report on even date



For, A Ray Choudhury & Co.
Chartered Accountants

Akhyadhee

(Akhyadhee Ray Choudhury)

Partner

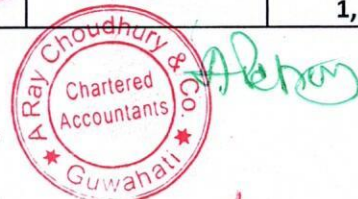
M. No. 064664

UDIN:24064664BKAMNU3794

Date: 10/12/2024
Place: Guwahati

BANK RECONCILIATION STATEMENT OF GENERAL FUND-1378

PARTICULARS		AMOUNT(Rs.)	AMOUNT(Rs.)
Bank Balance as per cash book as on 31st March'24			1,48,43,702.71
<u>Add: Cheque Issue but not presented to Bank</u>			
<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	
27.03.2024	203468	1,800.00	2,00,355.00
			2,00,355.00
Bank Balance as per Pass Book as on 31.03.2024			1,50,44,057.71



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

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2024

<u>EXPENDITURE</u>	<u>AMOUNT</u>	<u>INCOME</u>	<u>AMOUNT</u>
By.			
"TDS194-N	5,701.00	"Admission Fee Received	36,73,042.89
" Attending EASTTECH Expenses	2,350.00	"Govt Grant received from DHE	1,10,25,250.00
" Petty Expenses	3,24,636.00	"Application fee Received	95,500.00
" Red Ribbon Club Expenses	6,000.00	"Interest Received	2,85,527.00
" Refund Admission Fee	24,360.00	"Parking fees Received	24,890.00
	3,63,047.00		
CO CURRICULAR ACTIVITIES		"CBI Extension Education Fund Received	3,92,593.00
" Educational Tour Expenses	30,500.00		
" Folk Dance Expenses	3,000.00		
" Hindi Sahitya & Vyakaran Divash E	4,260.00		
" International Mental Health Progr	3,000.00		
" International Yoga Day Expenses	10,000.00		
" Literacy Programe Expenses	4,000.00		
" World Aids Day Expenses	9,000.00		
	63,760.00		
CONTINGENCY			
" Certificate Course Fees Expenses	7,822.00		
" Bank Charge	10,598.17		
" Conveyance Expenses	8,000.00		
" Dustbin Purchase	3,000.00		
" Misc Expenses	17,260.00		
" Printing & Stationery Expenses	1,07,993.00		
" Telephone Bill	3,364.00		
" Tea & Refreshment	1,05,167.00		
	2,63,204.17		
COUNCIL			
" Registration fee paid to AHSEC	99,700.00		
	99,700.00		
GU			
" Affiliation & renewal Charge	7,75,160.00		
" Processing Fees for Affiliation Cert	2,000.00		
" Registration & Enrollment Fees	15,61,959.60		
	23,39,119.60		
DEVELOPMENT			
" Alluminium Partition Expenses	3,53,825.00		
" BBA Class Room Expenses	10,91,297.00		
" Boy/Girls Hostel Expenses	1,17,351.00		
" Building Expenses	5,63,279.00		
" Campus Beutification Expenses	31,620.00		
" Construction of Student union	4,62,449.00		
" Fancy Rail Gate College	31,745.00		
" File Cabinet	2,79,055.00		
" Hardware Item Purchase	6,26,653.00		
" Labour Charge	8,98,242.00		
" Play Ground Development Expens	68,000.00		
" Rain Water Harvesting	49,559.00		
" Wood Purchase Expenses	91,894.00		
	46,64,969.00		
ELECTRICITY			
" Electrical Expenses	2,74,810.00		
" Electricity Charge	3,81,100.00		
" Fan Purchase	30,890.00		
" Fuel Expenses	60,000.00		
	7,46,800.00		



ESTABLISHMENT

" Add on Course Fees	6,500.00	
" Admission Expenses	65,000.00	
" Advertisement expenses	1,71,787.00	
" Advocate Fees	20,000.00	
" Allumini Meet Expenses	3,000.00	
" Application Fee Refund	13,500.00	
" Audit fees Paid	54,000.00	
" Engineer Fees	25,800.00	
" Felicitation Expenses	5,000.00	
" G B Meeting Expenses	42,000.00	
" Honorarium Expenses	4,000.00	
" Interview Expenses	90,364.00	
" Legel expenses	3,000.00	
" Office Stationery Expenses	1,54,589.00	
" Refilling of Filling Fire Extinguisher	14,514.00	
" Registration fee for BBA Course	11,000.00	
" Remuneration Expenses	35,500.00	
" Salary Expenses	17,06,200.00	
" Security & Controll Expenses	3,30,000.00	
" Software Related Expenses	59,868.00	
" TDS Paid	33,600.00	
" Utilisation Certificate Fees Expens	14,160.00	28,63,382.00

EXAMINATION

" Internal Exam expenses	2,07,155.00	
" Question Printing Expenses	24,244.00	2,31,399.00

FESTIVAL /CULTURE

" 7th Annual Lecture Expenses	9,000.00	
" B.B.C Memorial Lecture Expenses	15,000.00	
" College Week expenses	1,52,000.00	
" Culture Programe Expenses	7,750.00	
" Diwali Celibration	2,300.00	
" Freshmen Social Day Expenses	1,36,274.00	
" Independent Day Expenses	2,930.00	
" Women Day Expenses	6,000.00	
" Saraswati Puja Expenses	30,858.00	3,62,112.00

GAMES & SPORTS

" Debating Competiton	500.00	
" Essay Writing Competition	4,000.00	
" Inter College Competition	6,894.00	
" Wrestling Competition	1,500.00	12,894.00

ICT

" Internet Expenses	15,355.39	
" Repairing of Computer & Accessoi	34,400.00	49,755.39

IQAC

" IQAC expenses	29,813.00	29,813.00
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LIBRARY

" Annual Member Fees Paid	5,900.00	
" Library Expenses	17,938.00	
News Paper & Periodicals	30,120.00	53,958.00

MEGAZINE

" Megazine Expenses	10,000.00	10,000.00
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NCC/NSS

" NCC Expenses	21,330.00	21,330.00
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SU

" Blezer Purchase	18,000.00	18,000.00
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NAAC

" NAAC Expenses	2,000.00	
" NAAC Assessment Payment	2,36,023.60	
" NAAC Logistic Payment	<u>2,36,011.80</u>	4,74,035.40

REPAIR & MAINTANACE

" Repairing of Class room	72,702.00	
" Repairing of Coffee House & Cant	30,000.00	
" Repairing of Desk & bench	1,98,602.00	
" Repair of Door & window	1,00,676.00	
" Repairing of electrical Item	18,720.00	
" Repairing of furniture	34,871.00	
" Repairing of Plumbing Item	58,521.00	
" Repairing of Staircase,Ground Flo	1,12,955.00	
" Repairing of RO System	40,900.00	
" Repair & Renovation	<u>72,762.00</u>	7,40,709.00

"Excess of income over Expenditure **20,88,815.33**

1,54,96,802.89

1,54,96,802.89

Signed in terms of our separate report on even date

Date: 10/12/2024

Place: Guwahati



For, A Ray Choudhury & Co.
Chartered Accountants

(Akhyadhee Ray Choudhury)

Partner

M. No. 064664

UDIN:24064664BKAMNU3794



INTERNAL AUDIT REPORT FOR EXAM FUND FOR THE FINANCIAL
YEAR 2023-24

The accounts of Radha Govinda Baruah College for the period from 1-04-2023 to 31-03-2024 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 1st May, 2022 & still Continuing.

2. EXAM FUND (A/c No-1282)

The closing balance of the Exam Fund of the college as per audit as on 31-03-2024 was as detailed below:

	<u>AMOUNT (₹)</u>
Cash in Hand	2,046.00
Cash at Bank:	31,86,298.49
TOTAL	<u>31,88,344.49</u>

The maintenance of Exam Fund during the period covered by this audit was quite satisfactory except the aforesaid observations. The Exam Cash Book was maintained in Single Entry System date wise and head wise. Bank balances of Exam Cash Book and Pass Book have been reconciled.

3. EXAM CASH BOOK

The maintenance of the cash book of Exam 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.



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

4. EXAM FEES COLLECTION

Exam 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. RECEIPTS & PAYMENTS A/C

The Receipts & Payments accounts of the Exam Fund were prepared in course of Audit.

Date: 10/12/2024

Place: Guwahati



For, A Ray Choudhury & Co
Chartered Accountants,

(Akhyadhee Ray Choudhury)
Partner

M.No- 064664

UDIN: 24064664BKAMNV7635

RADHA GOBINDA BARUAH COLLEGE
FATASHIL, AMBARI
EXAM FUND A/C NO-1282

RECEIPTS AND PAYMENT ACCOUNT FOR THE YEAR ENDED 31.03.2024

<u>RECEIPTS</u>	<u>AMOUNT(RS)</u>	<u>PAYMENT</u>	<u>AMOUNT(Rs)</u>
<u>To, Opening Balance</u>		<u>By</u>	
Cash at Bank	42,12,931.96	<u>COUNCIL</u>	
Cash in Hand	<u>2,046.00</u>	" Examination fee paid to AHSEC	2,54,100.00
	42,14,977.96		
" Examination Form fill up fees Received	36,63,314.02	<u>ELECTRICITY</u>	
" Centre fees Received	<u>90,300.00</u>	" Fuel Expenses	5,000.00
		<u>ESTABLISHMENT</u>	
		" Remuneration Expenses	<u>10,80,605.00</u>
			10,80,605.00
		<u>EXAMINATION</u>	
		Examination Expenses	1,76,700.00
		Question Paper Printing Expenses	<u>25,342.00</u>
			2,02,042.00
		<u>GU</u>	
		Examination fee paid to GU	<u>24,76,660.00</u>
			24,76,660.00
		" Dy Controller of Exam Expenses	7,47,600.00
		" Refund Examination fees	10,720.00
		" TDS -194N	1,650.00
		" Bank Charge	1,870.49
		<u>To Closing Balance</u>	
		Cash at Bank	31,86,298.49
		Cash in Hand	<u>2,046.00</u>
			31,88,344.49
	<u><u>79,68,591.98</u></u>		<u><u>79,68,591.98</u></u>

Signed in terms of our separate report on even date

Date: 10/12/2024
Place: Guwahati



For, A Ray Choudhury & Co.
Chartered Accountants

(Signature)
(Akhyadhee Ray Choudhury)
Partner
M. No. 064664
UDIN:24064664BKAMNV7635

BANK RECONCILIATION STATEMENT OF EXAM FUND

PARTICULARS	AMOUNT(Rs.)	AMOUNT(Rs.)
Bank Balance as per cash book as on 31st March'24		31,86,298.49
<u>Add: Cheque Issue but not presented to Bank</u>		
01/02/2024 137520	1,300.00	1,300.00
		1,300.00
Bank Balance as per Pass Book as on 31.03.2024		31,87,598.49



RADHA GOBINDA BARUAH COLLEGE
FATASHIL, AMBARI
EXAM FUND, A/C-1282

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2024

<u>EXPENDITURE</u>	<u>AMOUNT</u>	<u>INCOME</u>	<u>AMOUNT</u>
<u>COUNCIL</u>			
" Examination fee paid to AHSEC	2,54,100.00	" Examination Form fill up fees Received	36,63,314.02
		" Parking fees Received	90,300.00
<u>ELECTRICITY</u>			
" Fuel Expenses	5,000.00	" Excess of expenditure over income	10,26,633.47
<u>ESTABLISHMENT</u>			
" Remuneration Expenses	<u>10,80,605.00</u>		
	10,80,605.00		
<u>EXAMINATION</u>			
Examination Expenses	1,76,700.00		
Question Paper Printing Expenses	<u>25,342.00</u>		
	2,02,042.00		
<u>GU</u>			
Examination fee paid to GU	<u>24,76,660.00</u>		
	24,76,660.00		
" Dy Controller of Exam Expenses	7,47,600.00		
" Refund Examination fees	10,720.00		
" TDS -194N	1,650.00		
" Bank Charge	1,870.49		
	<u><u>47,80,247.49</u></u>		<u><u>47,80,247.49</u></u>

Signed in terms of our separate report on even date

Date: 10/12/2024
Place: Guwahati



For, A Ray Choudhury & Co.
Chartered Accountants

(Akhyadhee Ray Choudhury)

Partner

M. No. 064664

UDIN:24064664BKAMNV7635