

# Raj Kumar Nahata & Co.

Chartered Accountants

## AUDITOR'S REPORTS

I have audited the accounts of RANGAPARA COLLEGE's undermentioned funds from period 01-04-2016 to 31-03-2017 and the attached Receipt and Payment account for the financial year and I report that :-

- |  |   |
|--|---|
| 1 G.U. Centre Fund (13627)                   | 8 Internal Examination Fund (59135)                 |
| 2 Post Matric Scholarship Fund (11399159102) | 9 UGC Fund (11938)                                  |
| 3 Building Fund (11399159113)                | 10 Admission Fund (013093)                          |
| 4 Library Fund (11399159157)                 | 11 Commerce Fund (171043010000358)                  |
| 5 Student Union (11399159168)                | 12 Miscellaneous Fund(7053010002663/13636)          |
| 6 Faculty Dev. Fund (13094)                  | 13 General Fund (01000050198)                       |
| 7 HS Centre Fund (7053010002657)             | 14 External Examination Fund (7053010002177/ 12756) |

( a ) The College has maintained proper books of account.


( b ) The Receipts and Payment Account are in agreement with the books of accounts.

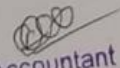
( c ) Subject to the notes given separately the said accounts presents a true and fair view :-

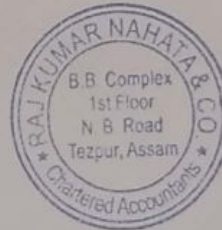
iii ) In respect of the receipt and payment account of the receipts and payment of the College for the year.

Date :- 30-04-2022

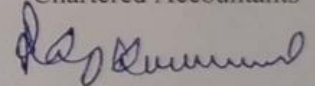
Place :- Tezpur

  
Principal & DDO  
Rangapara College, Sonitpur

  
Accountant  
Rangapara College



For Raj Kumar Nahata & Co.  
Chartered Accountants



Raj Kumar Nahata  
( Proprietor )

M. No. 097462

UDIN:-22097462AITQWJ5957

B.B. COMPLEX, 1ST FLOOR, N.B. ROAD, TEZPUR - 784001

E-mail :- nahata\_1978@rediffmail.com

GSTN :- 18ADGPN2018J1ZK

**AUDITOR'S REPORTS**

I report the following observations, comments / discrepancies :-

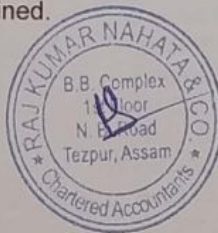
**(A) Cash Book**


- 1 Cash book has been balanced and updated properly and regularly.
- 2 Cash in hand has been taken as certified by the management in the Cash book and bank balance has been taken as per books of accounts and are subject to verification & reconciliation.


**(B) Maintenance of Books of Accounts**

- 1 There is no internal control system commensurate to the size of the college.

As pointed by us in our earlier reports ledger has not been maintained by the college in absence of which proper and fast information can't be maintained.



  
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Accountant  
Rangapara College

**GENERAL FUND RANGAPARA COLLEGE (11399156349)**

**Receipt & Payment a/c for the year ended 31/03/2017**

<u>Receipts</u>		<u>Amount</u>	<u>Payments</u>		<u>Amount</u>	
To	<u>Opening balance</u>		By	Examination Fee	15,27,722	
"	Cash in Hand	200	"	Desk Bench Repairing	15,000	
"	Cash at Bank	37,74,485	37,74,685	"	Gb Expense	33,000
"	Fee	1,14,19,509	"	Examimation Expense	1,25,000	
"	Seminar Grant	1,00,000	"	Foundation Day Expense	17,897	
"	Aids Awareness Grant	4,000	"	Water Purifier	17,490	
"	Misc Receipt(MHRD)	2,000	"	Affiliation Fee	1,025	
"	Sale Of Scrap	2,500	"	Seminar Exp	5,000	
"	Infrastructure Grant	12,70,000	"	Const. Of Conference Hall	38,000	
"	Transferred From GUCF	50,000	"	White Washing	70,000	
"	Transferred From Su	1,50,000	"	Electrical Exp	1,66,255	
			"	Computer	42,730	
			"	Chowkidars Dress	6,000	
			"	Biomatric Machine	66,250	
			"	Identityt Card	30,000	
			"	<b>Transferred To</b>		
				Admission A/c	18,82,639	
				Library	3,15,313	
				Faculty	7,29,590	
				Internal Exam	5,19,802	
				Student'S Union	9,51,590	
				External Exam	3,72,068	
				Gu C.F.	5,37,600	
				Misc. & Dev Fund	2,78,640	
				Building	11,59,798	
				Apex Bank A/C.	7,75,000	
				Hs Centre Fund	1,28,400	
			"	Air Cooler	53,900	
			"	Registration Fee	63,989	
			"	Stationery	45,780	
			"	Advertisement	13,860	
			"	Transit Hire Charges	3,200	
			"	Furniture	1,29,200	
			"	Building Exp	26,300	
			"	Food Exp	8,910	
			"	Electricity Bill	1,69,100	
			"	Evs Exp	36,211	
			"	Refund Of Fee	5,680	
			"	Inspection Exp	15,440	
			"	Sports Complex	2,00,000	
			"	Water Tank	30,000	
			"	College Week Exp	1,50,000	
			"	Contingency Exp	1,000	
			"	Interview Exp	21,000	
			"	Bank Charge	1,09,803	
			"	Pos Machine Exp	4,047	
			"	<u>Closing balance</u>		
				Cash in Hand	2,470	
				Cash at Bank	58,70,995	
					58,73,465	

1,67,72,694

1,67,72,694

In terms of my reports even date.

Date :- 30-04-2022  
Place:- Tezpur




*Raj Kumar Nahata*  
Raj Kumar Nahata  
Chartered Accountant  
Membership No. 097462




**GENERAL FUND RANGAPARA COLLEGE (11399156349)**

BANK RECONCILIATION STATEMENT OF RANGAPARA COLLEGE GENERAL FUND	
PARTICULARS	AMOUNT
Balance as per Cash Book as on 31-03-2017	58,70,995.03
Add:	
Cheque issued but not presented for payment	
31/03/2017 Ch. No. 023247 TRANS TO APEX BANK	96,000
DIFFERENCE AMOUNT COULD NOT BE TRACED DURING 2015-16	84,984
DIFFERENCE AMOUNT COULD NOT BE TRACED DURING 2016-17	21,130
	<u>2,02,113.94</u>
Less:-	
TO BE TRANSFERRED FROM PMS A/C. AS THE AMOUNT WRONGLY CREDITED IN PMS A/C.	
2014-15	600
2015-16	16,935
2016-17	32,175
	<u>49,710.00</u>
Balance as per Pass Book as on 31-03-2017	<u><u>60,23,398.97</u></u>



  
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**MISCELLANEOUS FUND RANGAPARA COLLEGE- (7053010002663/13636)**


<b><u>Receipt &amp; Payment a/c for the year ended 31/03/2017</u></b>				
<b><u>Receipts</u></b>		<b><u>Amount</u></b>	<b><u>Payments</u></b>	<b><u>Amount</u></b>
To	<u>Opening balance</u>		By Travelling Allowance	56,610
"	Cash in Hand	9,815	" Cost Of Lpg Cylinder	1,700
	Cash at Bank	2,25,408	" Electrical Exp	8,100
		2,35,223	" Water Supply	2,000
"	Fee	15,920	" Wage	2,870
"	Fees Transferred From		" Computer Accessories	13,100
	External Exam	1,06,800	" Transit Hire Charges	21,700
	General A/C.	2,78,640	" Inauguration Exp	5,365
	Bank Interest	16,813	" Refreshment Exp	11,500
	Misc Receipt	5,55,000	" Office Equipment	1,377
	Canteen Rent	7,000	" Environment Day Exp	715
	Sale Of Electrical Goods	7,000	" Printing Exp	1,00,575
			" Misc Exp	1,000
			" Cost Of Books	300
			" Meeting Exp	2,850
			" Internal Audit Fee	2,000
			" Night Chowkider'S Exp	3,950
			" Shifting Of Generator Exp	6,450
			" Tranferred To Apex Bank	3,80,000
			" Photostat Machine Repairing Exp	10,060
			" Building Exp	14,000
			" Gb Exp	6,100
			" Cost Of Banner	800
			" <u>Closing balance</u>	
			Cash in Hand	5
			Cash at Bank	5,69,269
				5,69,274
		<u>12,22,396</u>		<u>12,22,396</u>

In terms of my reports even date.

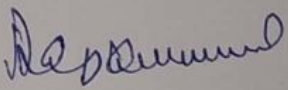
Date :- 30-04-2022

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


  
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
**MISCELLANEOUS FUND RANGAPARA COLLEGE- (7053010002663/13636)**

**BANK RECONCILIATION STATEMENT OF RANGAPARA COLLEGE MISCELLANEOUS FUND**

<u>PARTICULARS</u>	<u>AMOUNT</u>
Balance as per Cash Book as on 31-03-2017	5,69,269.00
Add:	
Cheque issued but not debited by bank	
1 Ch No. 028060   04/11/2016	800
Ch No. 029347   22/03/2017	815
Ch No. 029349   29/03/2017	800
	<hr/>
	2,415.00
Balance as per Pass Book as on 31-03-2017	<hr/> <hr/>
	5,71,684.00

  
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**RANGAPARA COLLEGE**  
**POST MATRIC SCHOLARSHIP FUND (11399159102)**

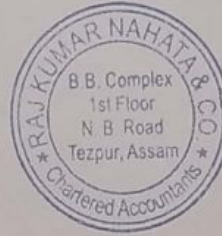
**Receipt & Payment a/c for the year ended 31/03/2017**

<u>Receipts</u>		<u>Amount</u>	<u>Payments</u>		<u>Amount</u>
To	<u>Opening balance</u>		By	<u>Closing balance</u>	
	Cash in Hand	-		Cash in Hand	-
"	Cash at Bank	37,500		Cash at Bank	40,719
		<u>37,500</u>			<u>40,719</u>
"	Interest	3,219			
		<u>40,719</u>			<u>40,719</u>

In terms of my reports even date.

Date :- 30-04-2022

Place :- Tezpur



*Raj Kumar Nahata*

Raj Kumar Nahata  
Chartered Accountant  
Membership No. 097462

*[Signature]*  
Principal & DDO  
Rangapara College, Sonitpur

*[Signature]*  
Accountant  
Rangapara College

**POST MATRIC SCHOLARSHIP FUND (11399159102)**

**BANK RECONCILIATION STATEMENT OF RANGAPARA COLLGE PMS FUND**

PARTICULARS	AMOUNT
Balance as per Cash Book as on 31-03-2017	40,718.51
Add:	
Amount Wrongly Credited under Drishtee Development	
04/12/2014	300.00
06/12/2014	300.00
04/04/2015	800.00
04/04/2015	900.00
24/06/2015	3,260.00
09/07/2015	4,105.00
10/07/2015	3,935.00
10/07/2015	3,935.00
04/07/2016	4,760.00
09/09/2016	1,510.00
09/09/2016	980.00
09/09/2016	1,870.00
09/09/2016	1,340.00
09/09/2016	1,870.00
09/09/2016	1,340.00
09/09/2016	1,620.00
09/09/2016	870.00
08/03/2017	870.00
08/03/2017	960.00
08/03/2017	1,400.00
08/03/2017	870.00
08/03/2017	980.00
08/03/2017	955.00
08/03/2017	980.00
08/03/2017	955.00
08/03/2017	980.00
08/03/2017	935.00
08/03/2017	1,465.00
10/03/2017	825.00
10/03/2017	825.00
10/03/2017	825.00
10/03/2017	955.00
10/03/2017	1,235.00
	49,710.00

Balance as per Pass Book as on 31-03-2017

90,428.51



*[Signature]*  
Principal & DDO  
Rangapara College, Sonitpur

*[Signature]*  
Accountant  
Rangapara College







**ADMISSION FUND RANGAPARA COLLEGE (013093)**


**Receipt & Payment a/c for the year ended 31/03/2017**


<u>Receipts</u>		<u>Amount</u>	<u>Payments</u>		<u>Amount</u>
To	Opening Balance		By	Fuel For Generator	52,140
	Cash in hand	-	"	Wage For Chowkiders	1,600
	Cash at Bank	99,856	"	Telephone Bill	2,128
"	Interest	4,680	"	Festival Exp	1,060
"	Transferred From General A/c	18,82,639	"	Exam Exp	23,245
"	Transferred From GUCF A/c	23,245	"	Remuneration	1,200
			"	Electricity Bill	1,35,281
			"	Misc	300
			"	Gu Registration	5,06,310
			"	Refreshment Exp	7,330
			"	Electrical Exp	6,995
			"	Internet Bill	10,887
			"	Bank Charge	60
			"	Transit Hire Charge	3,500
			"	Sign Board Writing	3,650
			"	Advertisement Exp	16,170
			"	Computer Accessories	2,500
			"	Affiliation Fee	17,122
			"	<u>Closing balance</u>	
				Cash in hand	-
				Cash at Bank	12,18,942
					<u>12,18,942</u>
					<u>20,10,420</u>
					<u>20,10,420</u>

In terms of my reports even date.

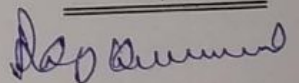
Date :- 30-04-2022

Place :- Tezpur

  
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Raj Kumar Nahata  
Chartered Accountant  
Membership No. 097462





**ADMISSION FUND RANGAPARA COLLEGE (013093)**

**BANK RECONCILIATION STATEMENT OF RANGAPARA COLLEGE ADMISSION FUND**

<u>PARTICULARS</u>	<u>AMOUNT</u>
Balance as per Cash Book as on 31-03-2017	12,18,942.35
Add: Cheque issued bt not debited by bank 1 Ch no. 449297   18/03/2017	32,489
Balance as per Pass Book as on 31-03-2017	<u><u>12,51,431.35</u></u>



  
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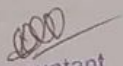
**STUDENT UNION RANGAPARA COLLEGE (11399159168)**

**BANK RECONCILIATION STATEMENT OF RANGAPARA COLLEGE STUDENT UNION**

<u>PARTICULARS</u>	<u>AMOUNT</u>	
Balance as per Cash Book as on 31-03-2017		12,40,697.83
Add: Cheque issued bt not debited by bank		
1 Ch no. 667950 dt 22-03-2017	3,230	
2 Ch no. 667951 dt 22-03-2017	500	3,730
		<hr/>
Balance as per Pass Book as on 31-03-2017		<u>12,44,427.83</u>

  
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Accountant  
Rangapara College



**HS CENTRE FUND RANGAPARA COLLEGE (7053010002657)**


**Receipt & Payment a/c for the year ended 31/03/2017**

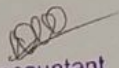
<u>Receipts</u>		<u>Amount</u>	<u>Payments</u>		<u>Amount</u>
To	Opening Balance		By	Examination Expenses	43,943
"	Cash in Hand	-	"	Desk Bench	1,65,000
"	Cash at Bank	<u>3,28,405</u>	3,28,405	"	3,000
			"	Printing Exp	400
"	Transferred From General A/c	1,28,400	"	Wage	51,000
"	Transferred From GUCF	20,173	"	CCTV	11,800
"	Misc. receipt	1,32,600	"	Computer Printer	1,000
"	Bank Interest	6,958	"	Remuneration	9,200
			"	Transferred To General A/C.	29,990
			"	H.S. 1St Year Exam Exp	
			"	Closing Balance	
				Cash in Hand	-
				Cash at Bank	<u>3,01,203</u>
					3,01,203
					<u>6,16,536</u>
		<u>6,16,536</u>			<u>6,16,536</u>

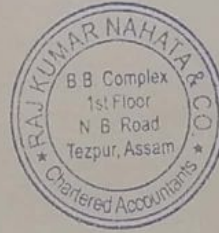
In terms of my reports even date.

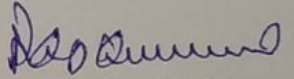
Date :- 30-04-2022

Place :- Tezpur

  
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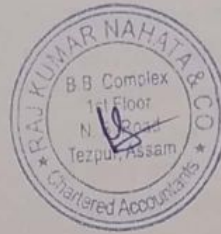






**RANGAPARA COLLEGE**

**BANK RECONCILIATION STATEMENT OF RANGAPARA COLLEGE G.U. CENTRE FUND**

<u>PARTICULARS</u>	<u>AMOUNT</u>
Balance as per Cash Book as on 31-03-2017	11,96,247.50
Add   Cheque issued but not presented for payment 31/03/2017 Amount To Be Refunded To General A/C. Which Was Deducted As Excess Debit Bank Charge For Collection Of Exam Fee	87,516
Les: Cheque deposited but not credited by bank 31/03/2017 Ch. No. 016729 From External Exam A/C.	4,56,900.00
Balance as per Pass Book as on 31-03-2017	<u>8,26,863.00</u>



  
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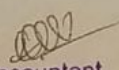


**FACULTY DEV. FUND RANGAPARA COLLEGE (13094)**

**BANK RECONCILIATION STATEMENT OF RANGAPARA COLLEGE FACULTY DEV. FUND**

<u>PARTICULARS</u>	<u>AMOUNT</u>
Balance as per Cash Book as on 31-03-2017	9,76,796.00
Add:	
Cheque issued bt not debited by bank	350.00
Ch. No. 32573   13/05/2015	1190.00
Ch. No. 260947   30/07/2015	1320.00
Ch. No. 255290   31/03/2016	1000.00
Ch. No. 28206   31/03/2017	1000.00
Ch. No. 28207   31/03/2017	
	<u>4,860.00</u>
Balance as per Pass Book as on 31-03-2016	<u><u>9,81,656.00</u></u>

  
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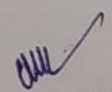



**LIBRARY FUND RANGAPARA COLLEGE (11399159157)**  
**Reciept & Payment a/c for the year ended 31/03/2017**

<u>Receipts</u>		<u>Amount</u>	<u>Payments</u>		<u>Amount</u>
To	Opening balance		By	Cost Of Books	61,960.00
	Cash in Hand	-	"	Carrying Charge	2,580.00
	Cash at Bank	<u>2,08,808</u>	"	Travelling Allowance	2,180.00
"	Interest	13,421.00	"	Compputer, Repairing & Accessori	54,400.00
"	Transferred From General A/c	3,15,313.00	"	Photostat Repairing	20,050.00
			"	<u>Closing balance</u>	-
				Cash in Hand	3,96,372
				Cash at Bank	<u>3,96,372</u>
		<u><u>5,37,542</u></u>			<u><u>5,37,542</u></u>

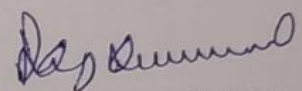
In terms of my reports even date.

Date :- 30-04-2022  
Place :- Tezpur

  
Principal & DDO  
Rangapara College, Sonitpur

  
Accountant  
Rangapara College



  
Raj Kumar Nahata  
Chartered Accountant  
Membership No. 097462

**LIBRARY FUND RANGAPARA COLLEGE (11399159157)**

**BANK RECONCILIATION STATEMENT OF RANGAPARA COLLEGE LIBRARY FUND**

**PARTICULARS**


Balance as per Cash Book as on 31-03-2017  
Add: Cheque issued bt not debited by bank  
1 Ch no. 947793 dt 18-03-2016

**AMOUNT**  
3,96,371.66


81,179

**4,77,550.66**

Balance as per Pass Book as on 31-03-2017

  
Principal & DDO  
Rangapara College, Sonitpur



  
Accountant  
Rangapara College

**EXTERNAL EXAMINATION FUND RANGAPARA COLLEGE (7053010002177/ 12750)**

**Reciept & Payment a/c for the year ended 31/03/2017**

RECIEPT		Amount	PAYMENT		Amount
To	Opening balance		By	Wages	750
"	Cash in Hand	149	"	Fuel For Generator	22,920
"	Cash at Bank	3,18,263	"	Examination Expense	31,630
		3,18,412	"	Education Practical Exp	4,000
"	Interest	13,215	"	Electrical Exp	2,654
"	Transferred From	3,72,068	"	Examination Fee	10,87,006
	General A/c		"	Transferred To HSCF	1,32,600
	Transferred From GUCF	24,000	"	MISC.	1,06,800
	Fees	14,75,180	"	GUCF	4,56,900
			"	Refund Of Exam Fee	1,580
			"	<u>Closing balance</u>	
				Cash in Hand	339
				Cash at Bank	3,55,696
					3,56,035
					<u>22,02,875</u>
		<u>22,02,875</u>			

In terms of my reports even date.

Date :- 30-04-2022  
Place :- Tezpur



*Raj Kumar Nahata*  
Raj Kumar Nahata  
Chartered Accountant  
Membership No. 097462

*Principal & DDO*  
Principal & DDO  
Rangapara College, Sonitpur

*Accountant*  
Accountant  
Rangapara College



**EXTERNAL EXAMINATION FUND RANGAPARA COLLEGE (7053010002177/ 12750)**

**BANK RECONCILIATION STATEMENT OF RANGAPARA COLLEGE EXTERNAL EXAMINATION FUND**

<u>PARTICULARS</u>	<u>AMOUNT</u>
Balance as per Cash Book as on 31-03-2017	3,55,696.00
Add: Cheque issued bt not debited by bank 1 Ch no. 16729 dt 31/03/2017	4,56,900
Balance as per Pass Book as on 31-03-2017	<u><u>8,12,596.00</u></u>



*[Signature]*  
Principal & DDO  
Rangapara College, Sonitpur

*[Signature]*  
Accountant  
Rangapara College

**INTERNAL EXAMINATION FUND RANGAPARA COLLEGE (59135)**

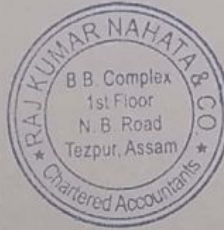
**Reciept & Payment a/c for the year ended 31/03/2017**

<u>RECIEPT</u>		<u>Amount</u>	<u>PAYMENT</u>		<u>Amount</u>
To	Opening balance		By	Photostat Expense	5,168
"	Cash in Hand	600	"	Eexam Exp	41,684
	Cash at Bank	44,294	"	Gb Meeting Exp	2,530
			"	Transit Hire Charge	1,600
"	Interest	5,861	"		
"	Transferred From General A/c	5,19,802	"	<u>Closing balance</u>	
"	GUCF	24,000	"	Cash in Hand	600
			"	Cash at Bank	5,42,975
					5,43,575
					<u>5,94,557</u>
		<u>5,94,557</u>			<u>5,94,557</u>

In terms of my reports even date.

Date :- 30-04-2022

Place :- Tezpur



*Raj Kumar Nahata*

Raj Kumar Nahata  
Chartered Accountant  
Membership No. 097462

*[Signature]*  
Principal & DDO  
Rangapara College, Sonitpur

*[Signature]*  
Accountant  
Rangapara College