

Raj Kumar Nahata & Co.

Chartered Accountants

AUDITOR'S REPORTS

I have audited the accounts of **RANGAPARA COLLEGE's** undermentioned funds from period 01-04-2018 to 31-03-2019 and the attached Receipt and Payment account for the financial year and I report that :-

- | | |
|--|--------------------------------------|
| 1 Miscellaneous Fund (7053010002663/13636) | 9 G.U. Centre Fund (13627) |
| 2 General Fund (01000050198) | 10 Faculty Dev. Fund (13094) |
| 3 Post Matric Scholarship Fund (11399159102) | 11 Library Fund(11399159157) |
| 4 Ugc Fund (11938) | 12 Commerce Fund (171043010000358) |
| 5 Building Fund (11399159113) | 13 Internal Examination Fund (59135) |
| 6 Admission Fund (013093) | 14 Rusa Fund (35251163673) |
| 7 Student Union (11399159168) | 15 General Fund(918010099712029)Axis |
| 8 Hs Centre Fund (7053010002657) | |

(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 seperately 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:- 03-05-2022

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:-22097462AITPDG7216

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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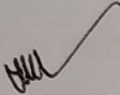
Accountant
Rangapara College




MISCELLANEOUS FUND RANGAPARA COLLEGE- (7053010002663/13636)

BANK RECONCILIATION STATEMENT OF RANGAPARA COLLEGE MISC FUND

<u>PARTICULARS</u>	<u>AMOUNT</u>
Balance as per Cash Book as on 31-03-2019	2,43,852.00
Add:	
Cheque issued bt not debited by bank	
1 CH. NO. 022281 13/03/2019	400
CH. NO. 022283 30/03/2019	5,770
CH. NO. 022284	3,600
	<u>9,770.00</u>
Balance as per Pass Book as on 31-03-2019	<u><u>2,53,622.00</u></u>


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


GENERAL FUND RANGAPARA COLLEGE (11399156349)

BANK RECONCILIATION STATEMENT OF RANGAPARA COLLEGE GENERAL FUND

<u>PARTICULARS</u>	<u>AMOUNT</u>	
Balance as per Cash Book as on 31-03-2019		51,54,360.77
Add:		
Amount could not be traced (F.Y. 2016-17)	7,555	
Amount could not be traced (F.Y. 2017-18)	96,010	1,03,565.29
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	
2017-18	24,335	
2018-19	13,905	87,950.00
Balance as per Pass Book as on 31-03-2019		<u>51,69,976.06</u>


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RANGAPARA COLLEGE
POST MATRIC SCHOLARSHIP FUND (11399159102)

Receipt & Payment a/c for the year ended 31/03/2019

	<u>Amount</u>	<u>Payments</u>	<u>Amount</u>
To <u>Opening balance</u>		By Bank Charges	80
Cash in Hand	-		
" Cash at Bank	43,529	<u>Closing balance</u>	
		Cash in Hand	-
" Interest	4,498	Cash at Bank	47,947
			47,947
	<u>48,027</u>		<u>48,027</u>

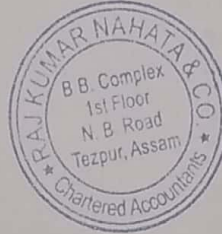
In terms of my reports even date.

Date:- 03-05-2022

Place :- Tezpur

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Rangapara College





Raj Kumar Nahata
Chartered Accountant
Membership No. 097462

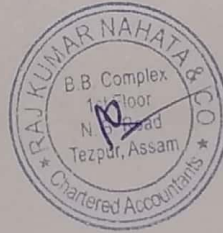
POST MATRIC SCHOLARSHIP FUND (11399159102)

BANK RECONCILIATION STATEMENT OF RANGAPARA COLLGE PMS FUND

<u>PARTICULARS</u>	<u>AMOUNT</u>
Balance as per Cash Book as on 31-03-2019	47,946.51
Add:	
Amount Wrongly Credited under Drishtee Development	74,045.00
Previous Years	500.00
07/06/2018	1,000.00
12/06/2018	1,000.00
12/06/2018	1,000.00
12/06/2018	1,000.00
12/06/2018	1,000.00
29/06/2018	4,770.00
20/09/2018	1,340.00
	1,220.00
24/09/2018	350.00
01/10/2018	675.00
03/10/2018	350.00
03/10/2018	350.00
03/10/2018	350.00
	87,950.00
To be transferred to General Fund A/c	
Balance as per Pass Book as on 31-03-2019	<u>1,35,896.51</u>


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UGC FUND RANGAPARA COLLEGE (11938)

Reciept & Payment a/c for the year ended 31/03/2019

<u>Receipts</u>		<u>Amount</u>	<u>Payments</u>		<u>Amount</u>
To	<u>Opening balance</u>		By	Computer	57,000
	Cash in Hand	-	"	Transformer	45,860
	Cash at Bank	11,88,912	"	Car Parking Shed	1,55,000
			"	Furniture A/C.	2,55,800
"	Bank Interest	35,335.00	"	IQAC	2,41,800
			"	Ugc Registration	3,000
			"	Seminar Exp	53,325
			"	Sound System	3,906
			"	Bank Charge.	14
			"	<u>Closing balance</u>	
				Cash in Hand	-
				Cash at Bank	4,08,543
					4,08,543
					12,24,247
					12,24,247

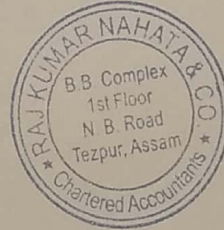
In terms of my reports even date.

Date:- 03-05-2022

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Principal & DDO
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Rangapara College





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

UGC FUND RANGAPARA COLLEGE (11938)

BANK RECONCILIATION STATEMENT OF RANGAPARA COLLEGE UGC FUND

<u>PARTICULARS</u>	<u>AMOUNT</u>
Balance as per Cash Book as on 31-03-2019	4,08,542.50
Add: Cheque issued but not debited by bank 1 24/08/2017	800
Balance as per Pass Book as on 31-03-2019	<u>4,09,342.50</u>


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HS CENTRE FUND RANGAPARA COLLEGE (7053010002657)

BANK RECONCILIATION STATEMENT OF RANGAPARA COLLGE HS CENTRE FUND

<u>PARTICULARS</u>	<u>AMOUNT</u>
Balance as per Cash Book as on 31-03-2019	1,10,202.00
Add Cheque issued bt not debited by bank	9,200
1 31/03/2017 Amount To Be Transferred To General A/C As Refund Of Bank Charges Deducted by Bank Sbi	
Balance as per Pass Book as on 31-03-2019	<u>1,19,402.00</u>

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RANGAPARA COLLEGE
G.U. CENTRE FUND (13627)

Receipt & Payment a/c for the year ended 31/03/2019

<u>Receipts</u>	<u>Amount</u>		<u>Payments</u>	<u>Amount</u>
To <u>Opening Balance</u>		By	Examination Expense	
Cash in hand	-		2nd Sem	75,570
Bank at bank	<u>7,46,964</u>		4th Sem	71,410
			6th Sem	67,607
" Fee Transferred From	4,67,100		1st Sem	1,12,302
General A/C.			3rd Sem	99,700
" Bank Interest	38,139		5th Sem	98,672
		"	Construction Of Exam Control Ro	65,000
		"	Education Practical Exp	3,730
		"	Internal Audit Fee	2,000
		"	Refreshment	320
		"	Computer Accessories	29,000
		"	<u>Closing Balance</u>	
			Cash in hand	-
			Bank at bank	<u>6,26,892</u>
				<u>6,26,892</u>
				<u>12,52,203</u>
				<u>12,52,203</u>

In terms of my reports even date.

Date:- 03-05-2022

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Membership No. 097462

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 31-03-2019	6,26,891.50
Add Cheque issued but not presented for payment	
31/03/2017 Amount To Be Refunded To General A/C. Which Was Deducted As Excess	87,516
Debit Bank Charge For Collection Of Exam Fee	
	<hr/>
Balance as per Pass Book as on 31-03-2019	<u><u>7,14,407.00</u></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 31-03-2019	8,74,142.00
Add:	
Cheque issued bt not debited by bank	
Ch. No. 32573 13/05/2015	350.00
Ch. No. 260947 30/07/2015	1190.00
Ch. No. 255290 31/03/2016	1320.00
Ch. No. 28218 20/09/2017	525.00
	<u>3,385.00</u>
Balance as per Pass Book as on 31-03-2019	<u><u>8,77,527.00</u></u>



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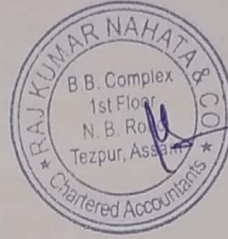
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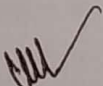
Accountant
Rangapara College

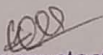
LIBRARY FUND RANGAPARA COLLEGE (11399159157)

BANK RECONCILIATION STATEMENT OF RANGAPARA COLLEGE LIBRARY FUND

<u>PARTICULARS</u>	<u>AMOUNT</u>
Balance as per Cash Book as on 31-03-2019	1,63,995.66
Add: Cheque issued bt not debited by bank 1 Ch no. 668060 dt 09-12-2017	450
Balance as per Pass Book as on 31-03-2019	<u>1,64,445.66</u>




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Rangapara College, Sonitpur


Accountant
Rangapara College

EXTERNAL EXAMINATION FUND RANGAPARA COLLEGE (7053010002177/ 12750)

Reciept & Payment a/c for the year ended 31/03/2019

<u>RECIPT</u>		<u>Amount</u>	<u>PAYMENT</u>		<u>Amount</u>
To	Opening balance		By	Computer Maint & Accessories	11,750
"	Cash in Hand	339	"	Examination Fee	950
	Cash at Bank	<u>3,36,455</u>	"	Loan To Hostel A/C.	1,26,000
		3,36,794	"	Cc Camera	9,000
"	Interest	15,919	"	Electrification	24,700
"	Transferred From General A/c	1,88,705	"	Aswerscript Printing Statement Writing	9,700 9,000
			"	<u>Closing balance</u>	
				Cash in Hand	339
				Cash at Bank	<u>3,49,979</u>
					3,50,318
		<u>5,41,418</u>			<u>5,41,418</u>

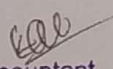
In terms of my reports even date.

Date:- 03-05-2022

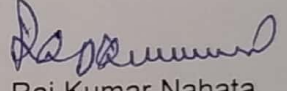
Place :- Tezpur

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Rangapara College, Sonitpur


Accountant
Rangapara College



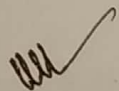

Raj Kumar Nahata
Chartered Accountant
Membership No. 097462

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 31-03-2019	3,49,979.00
Add: Cheque issued bt not debited by bank 1 Ch no. 22307 dt 30/03/2019	9,700
Balance as per Pass Book as on 31-03-2019	<u><u>3,59,679.00</u></u>





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

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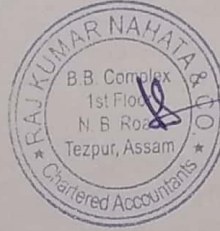
COMMERCE FUND RANGAPARA COLLEGE (171043010000358)

BANK RECONCILIATION STATEMENT OF RANGAPARA COLLEGE INTERNAL EXAMINATION FUND

<u>PARTICULARS</u>	<u>AMOUNT</u>
Balance as per Cash Book as on 31-03-2019	58,907.42
Add Cheque issued bt not debited by bank	
31/03/2019 Total Net Salary	1,25,695
Ch no. 3912	800
Ch no. 3913	5,020
Ch no. 3914	11,375
Ch no. 3915	480
	1,43,370
Balance as per Pass Book as on 31-03-2019	<u>2,02,277.42</u>


Principal & DDO
Rangapara College, Sonitpur


Accountant
Rangapara College



INTERNAL EXAMINATION FUND RANGAPARA COLLEGE (59135)

Reciept & Payment a/c for the year ended 31/03/2019

<u>RECIPT</u>		<u>Amount</u>	<u>PAYMENT</u>		<u>Amount</u>
To	Opening balance		By	Meeting Exp	12,900
"	Cash in Hand	600	"	Answerscript	14,250
	Cash at Bank	4,35,871		Digital Class Room Installment	5,000
		4,36,471	"	Sessional Exam Exp	22,555
"	Interest	18,748	"	Engineer Remuneration	34,000
"	Transferred From	2,06,637	"	Flex Printing	2,736
	General A/c		"	Refreshment Exp	1,310
			"	Taxi Fare	12,400
			"	Advertisement	6,468
			"	Exam Exp	16,540
			"	Furniture	9,700
			"	Utilitation Certificate	60,000
				Closing balance	
				Cash in Hand	600
				Cash at Bank	4,63,397
					4,63,997
					<u>6,61,856</u>
					<u>6,61,856</u>

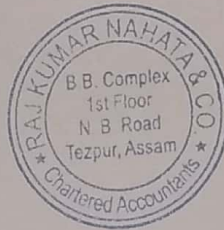
In terms of my reports even date.

Date:- 03-05-2022

Place :- Tezpur

Principal & DDO
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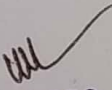



Raj Kumar Nahata
Raj Kumar Nahata
Chartered Accountant
Membership No. 097462

INTERNAL EXAMINATION FUND RANGAPARA COLLEGE (59135)

BANK RECONCILIATION STATEMENT OF RANGAPARA COLLEGE INTERNAL EXAMINATION FUND

<u>PARTICULARS</u>	<u>AMOUNT</u>
Balance as per Cash Book as on 31-03-2019	4,63,397.25
Add Cheque issued bt not debited by bank	
Ch no. 838828 dt 26/03/2019	14,250
Ch no. 838829	9,700
Ch no. 838830 dt 30/03/2019	60,000
	<hr/>
	83,950
	<hr/>
Balance as per Pass Book as on 31-03-2019	<u>5,47,347.25</u>


Principal & DDO
Rangapara College, Sonitpur


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GENERAL FUND RANGAPARA COLLEGE (918010099712029)

Reciept & Payment a/c for the year ended 31/03/2019

<u>RECIPT</u>	<u>Amount</u>	<u>PAYMENT</u>	<u>Amount</u>
To <u>Opening balance</u>		By HS Exam Expenses	62,000
" Cash in Hand	-		
Cash at Bank	-	<u>Closing balance</u>	
		Cash in Hand	-
" Bank Interest	2,915	Cash at Bank	4,60,755
" Fees	5,19,840		
	<u>5,22,755</u>		<u>5,22,755</u>

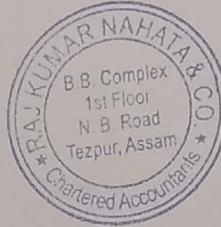
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