

Raj Kumar Nahata & Co.

Chartered Accountants

AUDITOR'S REPORTS

I have audited the accounts of **RANGAPARA COLLEGE's** undermentioned funds from period 01-04-2020 to 31-03-2021 and the attached Receipt and Payment account for the financial year and I report that :-

1 Library Fund(11399159157)	10 Internal Examination Fund (59135)
2 Ugc Fund (11938)	11 Student Union (11399159168)
3 Admission Fund (013093)	12 Post Matric Scholarship Fund (11399159102)
4 Faculty Dev. Fund (13094)	13 Commerce Fund (171043010000358)
5 G.U. Centre Fund (13627)	14 General Fund (01000050198)
6 Hs Centre Fund (7053010002657)	15 Fee Collection Account (38339009815)
7 External Examination Fund (7053010002177/ 127)	16 Computer Centre Account (171042010061302)
8 Miscellaneous Fund (7053010002663/13636)	17 General Fund(918010099712029)
9 Building Fund (11399159113)	18 Rusa Fund (35251163673)

(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:-06-05-2022

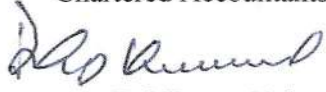
Place :- Tezpur


Principal & DDO
Rangapara College, Sonitpur


Accountant
Rangapara College



For Raj Kumar Nahata & Co.
Chartered Accountants



Raj Kumar Nahata
(Proprietor)

M . No. 097462

UDIN:-22097462AIMSSB8573

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.




Principal & DDO
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Rangapara College

UGC FUND RANGAPARA COLLEGE (11938)

Receipt & Payment a/c for the year ended 31/03/2021

	<u>Receipts</u>	<u>Amount</u>		<u>Payments</u>	<u>Amount</u>
To	Opening balance		By	Bank Charge.	28
	Cash in Hand	-			
	Cash at Bank	<u>3,07,261</u>	"	Closing balance	
		3,07,261		Cash in Hand	-
"	Bank Interest	8,451.00		Cash at Bank	<u>3,15,684</u>
					3,15,684
		<u>3,15,712</u>			<u>3,15,712</u>

In terms of my reports even date.

Date:-06-05-2022

Place :- Tezpur



Raj Kumar Nahata

Raj Kumar Nahata
Chartered Accountant
Membership No. 097462

[Signature]
Principal & DDO
Rangapara College, Sonitpur

[Signature]
Accountant
Rangapara College

UMAR NAHATA & CO.

Chartered Accountants

B.B. Complex, N.B. Road

Near Ananta Cinema Hall, Tezpur

Tel:- 225178 (O) 223155 (R) / 9435081355 (M)

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 31-03-2021	14,12,508.97
Add: Cheque issued but not debited by bank	
CH. NO. 96 22/03/2021	23,600.00
CH. NO. 97 31/03/2021	2,39,219.21
	<hr/>
Balance as per Pass Book as on 31-03-2021	<u>16,75,328.18</u>




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**RANGAPARA COLLEGE
G.U. CENTRE FUND (13627)**

Receipt & Payment a/c for the year ended 31/03/2021

<u>Receipts</u>	<u>Amount</u>	By	<u>Payments</u>	<u>Amount</u>
To <u>Opening Balance</u>			<u>Examination Expense</u>	1,74,309
Cash in hand	-	"	<u>Desk Bench</u>	5,76,000
Bank at bank	<u>4,75,323</u>			
	4,75,323			
" Fee Transferred From Axis	5,29,500		<u>Closing Balance</u>	
" Bank Interest	31,271		Cash in hand	-
			Bank at bank	<u>2,85,785</u>
				2,85,785
	<u>10,36,094</u>			<u>10,36,094</u>

In terms of my reports even date.

Date:-06-05-2022

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(Signature)
Accountant
Rangapara College



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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 31-03-2021	2,85,784.50
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	
Wrongly Tansfered from General Fund	87,515
Balance as per Pass Book as on 31-03-2021	<u><u>4,60,815.00</u></u>


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HS CENTRE FUND RANGAPARA COLLEGE (7053010002657)

Receipt & Payment a/c for the year ended 31/03/2021


	<u>Receipts</u>	<u>Amount</u>		<u>Payments</u>	<u>Amount</u>
To	<u>Opening Balance</u>		By	<u>Exam Exp</u>	38,400
"	Cash in Hand	-	"	<u>Closing Balance</u>	
	Cash at Bank	1,25,454		Cash in Hand	-
"	Bank Interest	5,113		Cash at Bank	92,167
		<u>1,30,567</u>			<u>92,167</u>
		<u>1,30,567</u>			<u>1,30,567</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 31-03-2021	92,167.00
Add Cheque issued bt not debited by bank	
1 Ch No.29881 Amount To Be Transferred To General A/C As	9,200
dated 07/12/2017 Refund Of Bank Charges Deducted by Bank	
Sbi	
Balance as per Pass Book as on 31-03-2021	<u>1,01,367.00</u>



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EXTERNAL EXAMINATION FUND RANGAPARA COLLEGE (7053010002177/ 12750)

Reciept & Payment a/c for the year ended 31/03/2021

<u>RECIEPT</u>		<u>Amount</u>	<u>PAYMENT</u>		<u>Amount</u>
To	<u>Opening balance</u>		By	<u>Closing balance</u>	
"	Cash in Hand	339	"	Cash in Hand	339
	Cash at Bank	<u>2,38,625</u>	"	Cash at Bank	<u>7,09,892</u>
		2,38,964			7,10,231
"	Interest	12,687			
"	Transferred From				
	Axis	3,32,580			
	Hostel	1,26,000			
		<u>7,10,231</u>			<u>7,10,231</u>

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MISCELLANEOUS FUND RANGAPARA COLLEGE- (7053010002663/13636)

Reciept & Payment a/c for the year ended 31/03/2021

<u>Receipts</u>		<u>Amount</u>	<u>Payments</u>		<u>Amount</u>
Opening balance			By	Refunable Fee	31,203
Cash in Hand	5,963		"	Computer Maintenance	1,600
Cash at Bank	<u>3,55,200</u>	3,61,163	"	Metting Exp.	9,834
			"	Taxi Fare	65,980
Fee		2,240	"	Office Exp.	11,110
Fee Transferred From			"	Bank Charge	1,834
Axis Bank A/c		1,77,015	"	Travelling Allowance	20,280
Interveiw Fee		10,14,059	"	Engineer Remuneration	20,000
Canteen Rent		3,000	"	Remuneration	27,900
Bank Interest		14,835	"	Jio Fi Recharge	1,095
Misc		5,500	"	Advertisement	1,03,175
			"	Printing Exp.	6,250
			"	Water Supply	1,000
			"	Electrical Exp.	17,295
			"	Interview Exp.	4,53,880
			"	Geo Taging	7,500
			"	Gardening Exp.	3,960
			"	Cleaning Exp.	1,580
			"	Rigistration Correction Fee	3,100
			"	Closing balance	
				Cash in Hand	3,003
				Cash at Bank	<u>7,86,233</u>
					7,89,236
		<u>15,77,812</u>			<u>15,77,812</u>

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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 31-03-2021	7,86,233.00
Add:	
Cheque issued bt not debited by bank	
1 CH. NO. 024268 21/03/2021	2,990
Balance as per Pass Book as on 31-03-2021	<u>7,89,223.00</u>



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BUILDING FUND (11399159113)

BANK RECONCILIATION STATEMENT OF RANGAPARA COLLEGE BUILDING FUND

<u>PARTICULARS</u>	<u>AMOUNT</u>
Balance as per Cash Book as on 31-03-2021	41,90,872.16
Add: Cheque issued bt not debited by bank	
1 Ch. No. 60120 23/03/2021	9,288
2 Ch. No. 601221 23/03/2021	4,644
	<hr/>
Balance as per Pass Book as on 31-03-2021	<hr/> <u>42,04,804.16</u>




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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 31-03-2021	2,95,458.25
Add Cheque issued bt not debited by bank Ch no. 838829 dt 26/03/2019	9,700
Balance as per Pass Book as on 31-03-2021	<u>3,05,158.25</u>




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STUDENT UNION RANGAPARA COLLEGE (11399159168)

Receipt & Payment a/c for the year ended 31/03/2021

<u>Receipts</u>	<u>Amount</u>		<u>Payments</u>	<u>Amount</u>
Opening balance		By	College Week	1,28,750
Cash in Hand	-	"	Covid-19 Exp	2,600
Cash at Bank	1,20,798	"	Financial Assistant	4,000
		"	Felicitation Programme	11,100
Bank Interest	16,915	"	Meeting Exp.	3,400
Transferred from General Fund		"	Stationery	14,600
SBI Collect	2,00,000	"	Republic Day Exp.	43,000
Axis	8,29,500	"	Youth Day Exp.	28,000
		"	Sign Board Writing	18,000
		"	Bank Charge	266
		"	Refreshment Exp.	2,650
		"	Freshment Social	81,450
		"	Saraswati Puja	63,620
		"	NSS Programme	5,275
		"	<u>Closing balance</u>	
			Cash in Hand	-
			Cash at Bank	7,60,502
				7,60,502
	<u>11,67,213</u>			<u>11,67,213</u>

In terms of my reports even date.

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STUDENT UNION RANGAPARA COLLEGE (11399159168)

BANK RECONCILIATION STATEMENT OF RANGAPARA COLLEGE STUDENT FUND

<u>PARTICULARS</u>	<u>AMOUNT</u>
Balance as per Cash Book as on 31-03-2021	7,60,502.33
Add: Cheque issued bt not debited by bank CH. NO.705640 21/03/2020	2,650
Balance as per Pass Book as on 31-03-2021	<u>7,63,152.33</u>



[Signature]

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RANGAPARA COLLEGE
POST MATRIC SCHOLARSHIP FUND (11399159102)

Reciept & Payment a/c for the year ended 31/03/2021

<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	52,510	Cash at Bank	56,479
• Interest	3,969		
	<u>56,479</u>		<u>56,479</u>


In terms of my reports even date.


Date:-06-05-2022

Place :- Tezpur

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Rangapara College, Sonitpur


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Membership No. 097462

POST MATRIC SCHOLARSHIP FUND (11399159102)

BANK RECONCILIATION STATEMENT OF RANGAPARA COLLGE PMS FUND

PARTICULARS	AMOUNT	
Balance as per Cash Book as on 31-03-2021		56,478.51
Add:		
Amount Wrongly Credited under Drishtee Development		
Previous Years	74,045.00	
07/06/2018	500.00	
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	
21/06/2019	4,020.00	91,970.00
To be transferred to General Fund A/c		
Balance as per Pass Book as on 31-03-2021		<u><u>1,48,448.51</u></u>



Principal & DDO
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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 31-03-2021	2,36,137.82
Add Cheque issued bt not debited by bank	
Ch no. 3966 01/06/2019	200
Ch no. 5568 01/10/2019	200
Ch no. 6286 01/10/2020	200
Ch no. 6587 01/01/2021	4,500
Ch no. 4125 01/02/2021	4,500
Ch no. 4141 01/02/2021	10,395
5939 to 5959 31/03/2021	2,44,462
Ch no. 4182	2,180
Ch no. 4183	11,470
Ch no. 4185	240
	2,78,347
Les: Transfer from Admission fund 31/03/2021	2,39,190.00
Balance as per Pass Book as on 31-03-2021	<u>2,75,294.82</u>




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GENERAL FUND RANGAPARA COLLEGE (11399156349)**Receipt & Payment a/c for the year ended 31/03/2021**

Receipts		Amount	Payments		Amount
To	<u>Opening balance</u>		By	<u>Electricity Bill</u>	4,63,583
"	Cash in Hand	2,470	"	<u>Telephone Bill</u>	59,581
"	Cash at Bank	6,83,559	"	<u>Power Line</u>	2,18,787
		6,86,029		Transferred To	
"	Transferred from		"	Apex	95,530
"	Axis Bank	7,13,902	"	Building	25,00,000
"	State Govt Grant Fees	73,98,872	"	Library	7,00,000
			"	Hostel	18,00,000
			"	Tuition Fee	3,48,600
			"	<u>Closing balance</u>	
				Cash in Hand	2,470
				Cash at Bank	26,10,252
					26,12,722
		<u>87,98,803</u>			<u>87,98,803</u>

In terms of my reports even date.

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Raj Kumar


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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 31-03-2021		26,10,252.43
Add:		
Difference Amount		
2017-18	7,555	
2018-19	96,010	
2019-20	1,47,630.34	2,51,195.63
Less Wrongly Credited		
2014-15	600.00	
2015-16	16,935.00	
2016-17	32,175.00	
2017-18	24,335.00	
2018-19	13,905.00	
2019-20	4,020.00	91,970.00
2019-20		1,21,100.00
Balance as per Pass Book as on 31-03-2021		<u><u>26,48,378.06</u></u>


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RANGAPARA COLLEGE
FEE COLLECTION ACCOUNT (38339009815)

Receipt & Payment a/c for the year ended 31/03/2021

<u>Receipts</u>		<u>Amount</u>	<u>Payments</u>		<u>Amount</u>
To	Opening balance		By	Refundable Fee	5,036
	Cash in Hand	-	"	Transferred To	
"	Cash at Bank	3,66,673		Building	4,00,000
"	Fees	13,646		Closing balance	
				Cash in Hand	-
				Cash at Bank	(24,717)
		<u>3,80,319</u>			<u>(24,717)</u>
					<u>3,80,319</u>

In terms of my reports even date.


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FEE COLLECTION ACCOUNT (38339009815)

BANK RECONCILIATION STATEMENT OF RANGAPARA COLLGE PMS FUND

<u>PARTICULARS</u>	<u>AMOUNT</u>
Balance as per Cash Book as on 31-03-2021	(24,717)
Add:	
Amount Wrongly Credited under Drishtee Development 2020-21 Differnce Amount	2,56,431.08
Balance as per Pass Book as on 31-03-2021	<u>2,31,714.16</u>




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RANGAPARA COLLEGE
COMPUTER CENTRE ACCOUNT (171042010061302)

Receipt & Payment a/c for the year ended 31/03/2021


<u>Receipts</u>		<u>Amount</u>	<u>Payments</u>		<u>Amount</u>
To	Opening balance		By	Closing balance	
	Cash in Hand	-		Cash in Hand	50
"	Cash at Bank	50,579		Cash at Bank	1,00,202
		<u>50,579</u>			<u>1,00,252</u>
"	Fees	47,750			
"	Bank Interest	1,923			
		<u>1,00,252</u>			<u>1,00,252</u>

In terms of my reports even date.

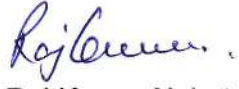
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GENERAL FUND RANGAPARA COLLEGE (918010099712029)

BANK RECONCILIATION STATEMENT OF RANGAPARA COLLEGE GENERAL FUND

<u>PARTICULARS</u>	<u>AMOUNT</u>
Balance as per Cash Book as on 31-03-2021	2,05,609.00
Add Cheque issued but not debited by bank	
Ch no. 7151 dt 22/10/2019	200
Ch no. 7152 dt 22/10/2019	200
Ch no. 7153 dt 22/10/2019	200
Ch no. 7154 dt 22/10/2019	200
2019-20 Difference Amount	55,715
2020-21 Difference Amount	1,93,468
	<hr/>
Balance as per Pass Book as on 31-03-2021	<u>4,55,592.00</u>


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RUSA FUND RANGAPARA COLLEGE (35251163673)

Reciept & Payment a/c for the year ended 31/03/2021

<u>Receipts</u>		<u>Amount</u>	<u>Payments</u>		<u>Amount</u>
To	Opening Balance		By	New Sports Complex	3,00,000
	Cash in hand	-	"	Laboratory Apparatus	1,63,201
	Cash at Bank	13,74,356	"	Constnction of RCC Canteen	1,77,697
			"	Rennovation of Library	1,12,197
	Interest	20,625	"	Campus Wifi	1,06,740
			"	Library e-Resources	67,061
			"	<u>Closing balance</u>	
				Cash in hand	-
				Cash at Bank	4,68,085
					<u>4,68,085</u>
					<u>13,94,981</u>
					<u>13,94,981</u>

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