



AUDIT REPORT

FOR

2017-2018

(01-01-2017 to 31-03-2018)

SWAMI YOGANANDA GIRI COLLEGE, SAKTIASHRAM

KOKRAJHAR, BTC, ASSAM

To : The President, GB
Swami Yogananda Giri College, Saktiashram

Sub : Submission of Audit Report on the Accounts of Swami Yogananda Giri College,
Saktiashram 2017-2018 (01-04-2017 to 31-03-2018)

Sir,

I, have the honour to submit herewith the audit report on the accounts of Swami Yogananda Giri College, Saktiashram for the year 2017-2018 along with relevant papers for favour of your action and request your honour kindly to arrange for payment of Audit remuneration at an early date.



14/06/2018

CA Ajoydeep Das
Your Faithfully
Chartered Accountant

Proprietor
for the firm
(Ajoydeep Das)

CHARTERED ACCOUNTANT

AUDITOR'S CERTIFICATE

I report, that I have audited the Accounts of Swami Yogananda Giri College, Saktiashram as on 31st March, 2018 and the Receipt & Expenditure of Accounts for the year ended from 1st April/2017 to 31st March, 2018 and I have obtained all the informations' and explanations I was required.

In my opinion, the accounts have been drawn up in conformity with the law, subject to my separate report of even date.

The Accounts statement exhibits a true and correct view of the state of Swami Yogananda Giri College, Saktiashram according to the best of my informations' and explanations given to me and shown by the cash book of Swami Yogananda Giri College, Saktiashram.



07 MAY 2018

Ajoydeep Das
Chartered Accountant
Proprietor
M. No. - 018888

(Ajoydeep Das)

CHARTERED ACCOUNTANT



AUDIT REPORT FOR THE YEAR 2017-2018

1. Report of Audit on the accounts from 01-04-2017 to 31-03-2018 conducted by Sri Ajoydeep Das, Chartered Accountant(CA) for Swami Yogananda Giri College, Saktiashram and the report as per proforma given below :-
2. **Incumbency :-** During the year of audit Sri Birendra Roy & Sri Paresh Ch. Roy were the President and Principal & Secretary respectively Sri Purna Ch. Roy was the accounts and Audit Assistant of the College.
3. **Opening Balance :-** The opening Balance as per Cash Book on 1st April/2017 was Rs. 15,38,610.00 as detailed below -

a) Cash in Hand	=	Rs.	Nil
b) Cash in Bank	=	Rs.	15,38,610.00
Total		Rs.	15,38,610.00
4. **Closing Balance :-** The closing balance as per Cash Book on 31st March, 2018 was as detailed below :-

a) Cash in hand	=	Rs.	Nil
b) Cash in Bank	=	Rs.	19,99,776.00
Total		Rs.	19,99,776.00
5. **Reserve fund :-** The College authority maintains Reserve fund in bank during the financial year amounting of Rs. 3,81,528.00 (Rupees three lakhs eighty one thousand five hundred twenty eight) only.
6. **Recurring Grants :-** The recurring Grants received from various sources Govt. of Assam, BTC during the Year 2017 2018 of audit amounting of Rs. 13,89,868.00 only. (Annexure-I)
7. **Non Recurring Grants :-** The Non-recurring grants were received from various sources during the period 2017 2018 of audit amounting of Rs. 2,86,628.00 only. (Annexure- I)

8. **Utilisation of Grants :-** The Non-recurring grants received by Swami Yogananda Giri College, Saktiashram during the period of audit were properly utilised for the purpose for which it was sanctioned.
9. **Subsidiary fund :-** The College authority maintains all separate account of Examination, Library, General Development, Building Construction and others etc. but all together Collected subsidiary Accounts and BIE(s) fund during 2017-2018 of audit is Rs. 2,91,748.00 . It is suggested to maintain properly and separately. (Annexure- I)
10. **Scholarship :-** No scholarship was received during the period of audit 2017- 2018 was fully disbursed by Govt. to students A/C .
11. **Receipt & Expenditure Statement:** The Statement of Receipt & Expenditure (Audited Accounts Statement) has been prepared from 01-01-2017 to 31-3-2018 and shown in (Annexure - II)
12. **Misappropriation and Embezzlement :-** There is no misappropriation and embezzlement in the account of the College during the period of audit 2017-2018.
13. **a) Cash Book :-** The cash book supported by relevant vouchers of the Swami Yogananda Giri College, Saktiashram is duly maintained in double entry system. The College authority is suggested to maintain the cash book day to day.
- b) UGC Grants :-** No Non recurring Grants received from UGC for infrastructure development has also been shown in statement and maintained separate accounts and cash book. (Annexure-I)
14. **Audit Notes :-** The College authority is suggested to maintain the records as per audit note 2017- 2018. Lastly, I certify that I have audited the accounts of the Swami Yogananda Giri College, Saktiashram supported with all relevant vouchers for the year 2017 2018 is found correct to the best of my knowledge and collected information.

I, convey my thanks to the College authority and staff concerned for extending full co-operation during the audit.



CA Ajaydeep Das
Chartered Accountant

(Ajaydeep Das)
0153905
Ajaydeep Das

CHARTERED ACCOUNTANT

Annexure -II

AUDITED ACCOUNTS STATEMENT

FOR 2017-2018

(From 01/04/2017) To 31/3/2018)

Sl.No.	Receipt	Amount	Sl.No.	Expenditure	Amount
01.	To opening Balance	Rs. 15,38,610.00	01.	Affiliation and Registration	Rs. 3,68,350.00
02.	Enrolment /Registration/General Fund/Tuition Fee	Rs. 9,08,520.00	02.	Printing and Stationary	Rs. 87,459.00
03.	Examination Fees	Rs. 13,02,773.00	03.	Traveling and Daily Allowances	Rs. 43,647.00
04.	Subsidiary (s)	Rs. 10,32,339.00	04.	Examination	Rs. 5,09,228.00
05.	UGC (Non Recurring)	Rs. Nil	05.	Establishment	Rs. 4,52,111.00
06.	Scholarship Grants	Rs. Nil	06.	Welfare and Subsidiary	Rs. 3,23,422.00
07.	Library	Rs. 20,970.00	07.	Library	Rs. 16,780.00
08.	State Govt. /Salary Recurring	Rs. 59,35,896.00	08.	UGC (Non Recurring)	Rs. Nil
09.	Interest Earned & Revenue	Rs. 27,385.00	09.	Scholarship	Rs. Nil
			10.	Salary and Wages + Govt. Salary	Rs. 64,52,896.00
			11.	Repairing & Maintenance	Rs. 2,74,038.00
			12.	Postage, Telephone & Electrical	Rs. 12,675.00
			13.	Miscellaneous	Rs. 2,26,121.00
			14.	Cash in Bank	Rs. 19,99,766.00
			15.	Cash in Hand	Rs. Nil
	Total	Rs. 1,07,66,493.00		Total	Rs. 1,07,66,493.00

Bank Account Nos:-

A/C No. :- 14340100402780, A/C No :- 31675221320,
A/C No :- 30736981776, A/C No :- 14340100402165.

Chartered Accountant

Proprietor
M. Bha. - 968906
(Ajaydeep Das)

Chartered Accountant

12 MAY 2018



President, G.B

Swami Yogananda Giri College
Saktiashram

President of G. B.
Swami Yogananda Giri College
Saktiashram

Secretary / Principal
Swami Yogananda Giri College
Saktiashram

Principal
Swami Yogar
Sakti Ashram

Internal Accounts / Audit Assistant
Swami Yogananda Giri College
Saktiashram

INTERNAL AUDITOR
Swami Yogananda Giri College
Sakti Ashram

STATEMENT NO. 1STATEMENT SHOWING THE FUND POSITION RECEIVED FROM VARIOUS SOURCES FOR THE FINANCIAL YEAR 2017-2018

Sl. No.	Particulars from where Received	Amount	Total Amount
1.	Enrolment /Registration/Tuition Fee/General Fund	A/C Rs. 908520.00	
2.	Examination Fees	A/C Rs. 1302773.00	
3.	Subsidiary General(s)	A/C Rs. 1032339.00	
4.	BTC Grants & Non Recurring	A/C Rs. Nil	
5.	UGC (Non recurring)	A/C Rs. Nil	
6.	Library	A/C Rs. 20970.00	
7.	Scholarship	A/C Rs. Nil	
8.	State Govt/ Salary Recurring	A/C Rs. 5935896.00	
9.	Interest Earned	A/C Rs. 27385.00	
	Total	Rs. 92,27,883.00	Rs. 92,27,883.00

(Rupees Ninety two lakh twenty seven thousand eight hundred eighty three) only.

Ajoydeep Das
Chartered Accountant

Proprietor
No. No. - 058906
(Ajoydeep Das)
Chartered Accountant



(Signature)

Secretary/ Principal
Swami Yogananda Giri College
Saktiashram

Principal
Swami Yogananda Giri College
Sakti Ashram

(Signature)

Internal Accounts/ Audit Assistant
Swami Yogananda Giri College
Saktiashram
INTERNAL AUDITING
Swami Yogananda Giri College
Sakti Ashram