



AUDIT REPORT

FOR

2020-2021

(01-01-2020 to 31-03-2021)

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 2020-2021 (01-04-2020 to 31-03-2021)

Sir,

I, have the honour to submit herewith the audit report on the accounts of Swami Yogananda Giri College, Saktiashram for the year 2020-2021 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.

13 SEP 2021



CA Ajoydeep Das
Chartered Accountant

Proprietor
M. No. - 068202
(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, 2021 and the Receipt & Expenditure of Accounts for the year ended from 1st April/2020 to 31st March, 2021 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.

13 SEP 2021

CA Ajoydeep Das
Chartered Accountant



Proprietor
M. No. - 0689906

(Ajoydeep Das)

CHARTERED ACCOUNTANT

AUDIT REPORT FOR THE YEAR 2020-2021

1. Report of Audit on the accounts from 01-04-2020 to 31-03-2021 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/2020 was Rs. 25,58,065.00 as detailed below -

a) Cash in Hand	=	Rs.	Nil
b) Cash in Bank	=	Rs.	25,58,065.00
Total		Rs.	25,58,065.00

4. **Closing Balance** The closing balance as per Cash Book on 31st March, 2021 was as detailed below :-

a) Cash in hand	=	Rs.	Nil
b) Cash in Bank	=	Rs.	25,43,994.00
Total		Rs.	25,43,994.00

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 2020- 2021 of audit amounting of Rs. 1,10,94,682.00 only. (Annexure-I)

7. **Non Recurring Grants :-** The Non-recurring grants were received from various sources during the period 2020- 2021 of audit amounting of Rs. 3,12,676.00 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 2020-2021 of audit is Rs. 19,68,738.00 . It is suggested to maintain properly and separately. (Annexure- I)
10. **Scholarship :-** No scholarship was received during the period of audit 2020-2021 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 01-01-2020 to 31-3-2021 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 2020-2021.
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 2020-2021. Lastly, I certify that I have audited the accounts of the Swami Yogananda Giri College, Saktiashram supported with all relevant vouchers for the year 2020-2021 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.

C.A. Ajoydeep Das

Proprietor
(Ajoydeep Das)



13 SEP 2021

CHARTERED ACCOUNTANT

STATEMENT NO. 1

STATEMENT SHOWING THE FUND POSITION RECEIVED FROM VARIOUS SOURCES FOR THE FINANCIAL YEAR 2020-2021

Sl. No.	Particulars from where Received	Amount	Total Amount
1.	Enrolment /Registration/Tuition Fee/General Fund	A/C Rs. 11,02,709.00	
2.	Examination Fees	A/C Rs. 12,353.00	
3.	Subsidiary General(s)	A/C Rs. 9,55,150.00	
4.	BTC Grants & Non Recurring	A/C Rs. Nil	
5.	UGC (Non recurring)	A/C Rs. Nil	
6.	Library	A/C Rs. 26,100.00	
7.	Scholarship	A/C Rs. Nil	
8.	State Govt/ Salary Recurring	A/C Rs. 1,03,04,649.00	
9.	Interest Earned	A/C Rs. 1,75,135.00	
	Total	Rs. 1,25,76,096.00	Rs. 1,25,76,096.00

(Rupees One crore twenty five lakh seventy six thousand ninety six) only.

CA Ajaydeep Das
Chartered AccountantProprietor
M. No. 1533005
(Ajaydeep Das)

Chartered Accountant

13 SEP 2021



Secretary/Principal
Swami Yogananda Giri College
SaktiashramPrincipal
Swami Yogananda Giri College
SaktiashramInternal Accounts/ Audit Assistant
Swami Yogananda Giri College
SaktiashramINTERNAL ACCOUNTS
Swami Yogananda Giri College
Saktiashram

Annexure -II

AUDITED ACCOUNTS STATEMENT

FOR 2020-2021

(From 01/04/2020) To 31/3/2021)

Sl.No	Receipt	Amount	SI.No.	Expenditure	Amount
01.	To opening Balance	Rs. 25,58,065.00.00	01.	Affiliation and Registration	Rs. 2,62,500.00
02.	Enrolment /Registration/General Fund/Tuition Fee	Rs. 11,02,709.00	02.	Printing and Stationary	Rs. 38,235.00
03.	Examination Fees	Rs. 8,12,353.00	03.	Traveling and Daily Allowances	Rs. 51,120.00
04.	Subsidiary (s)	Rs. 9,55,150.00	04.	Examination	Rs. 3,26,210.00
05.	BTC Grants + Non-Recurring Fund	Rs. Nil	05.	Establishment	Rs. 4,55,786.00
06.	UGC (Non Recurring)	Rs. Nil	06.	Welfare and Subsidiary	Rs. 1,81,825.00
07.	Scholarship Grants	Rs. Nil	07.	Library	Rs. 2,965.00
08.	Library	Rs. 26,100.00	08.	UGC (Non Recurring)	Rs. Nil
09.	State Govt. /Salary Recurring	Rs. 1,03,04,649.00	09.	Scholarship	Rs. Nil
10.	Interest Earned & Revenue	Rs. 1,75,135.00	10.	Salary and Wages + Govt. Salary	Rs. 1,15,24,149.00
			11.	Repairing & Maintenance	Rs. 4,37,210.00
			12.	Postage, Telephone & Electrical	Rs. 35,180.00
			13.	Miscellaneous	Rs. 74,987.00
			14.	Cash in Bank	Rs. 25,43,994.00
			15.	Cash in Hand	Rs. Nil
	Total	Rs. 1,59,34,161.00		Total	Rs. 1,59,34,161.00

Bank Account Nos:-

A/C No :- 14340100402780, A/C No :- 31675221320,
 A/C No :- 30756781726, A/C No :- 14340100402165,
 Chartered Accountant

Pr-Crieter
 M. No. - 068900
 (Ajoydeep Das)

Chartered Accountant



13 SEP 2021

President, G.B

Swami Yogananda Girl College
 Saktiashram

President of G. B
 Swami Yogananda Girl College
 Saktiashram

Secretary/ Principal

Swami Yogananda Girl College
 Saktiashram

Principal
 Swami Yogananda Girl College
 Sakti Ashram

Internal Accounts/ Audit Assistant

Swami Yogananda Girl College
 Saktiashram

INTERNAL ACCOUNTS
 Swami Yogananda Girl College
 Sakti Ashram

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