

# **AUDIT REPORT**

**FOR THE YEAR 2021-22**

**(01.04.2021 TO 31.03.2022)**

**SWAMI YOGANANDA GIRI COLLEGE, SAKTIASHRAM**

**DIST. KOKRAJHAR, B.T.R. (ASSAM)**

To,  
The President, Governing Body  
Swami Yogananda Giri College, Saktiashram

Sub : Submission of Audit Report on accounts of Swami Yogananda Giri College, Saktiashram for the year 2021-22  
(01.04.2021 to 31.03.2022).

Sir,

I have the honour to submit you herewith the Audit Report on the accounts of Swami Yogananda Giri College, Saktiashram for the financial year 2021-22 along with relevant papers for favour of your kind information and necessary action and request your honour kindly to arrange for payment of audit remuneration at an early date.

Yours faithfully,



(Asish Agarwal)

Chartered Accountant

M.NO:311826



Date : 31.12.2022

Place : Bilaspur

## AUDITOR'S CERTIFICATE

I report that I have audited the accounts of Swami Yogananda Giri College, Saktiashram for the year 2021-22 and examined the receipts and expenditure of accounts with all relevant vouchers for the year ended from 1<sup>st</sup> April/2021 to 31<sup>st</sup> March/2022 and I have obtained all the information and explanations I was required.

In my opinion the accounts have been drawn up in conformity with terms and conditions laid down with the law. The accounts statements exhibits a true and correct view on the accounts of Swami Yogananda Giri College, Saktiashram to the best of my information and explanation given to me and shown by cash books and pass books of the institution. The College authority has maintained proper books of accounts so far as appears from our examination of the books.

Date : 31.12.2022

Place : Bilasipara



  
(Asish Agarwal)

Chartered Accountant

M.NO:311826

**AUDIT REPORT FOR THE YEAR 2021-22**

**Report of Audit on the accounts for the year 2021-22 (01.04.2021 to 31.03.2022) conducted by Asish Agarwal, Chartered Accountant (CA) for Swami Yogananda Giri College, Saktiram and the report as per proforma given below :**

**1. Opening Balance:** The Opening Balance as per Cash Books as on 1<sup>st</sup> April/2021 was as detailed below

a) Cash in Bank = Rs. 25,43,994.73

b) Cash in Hand = Rs. Nil

Total = Rs. 25,43,994.73

**2. Closing Balance :** The closing balance as per cash books as on 31<sup>st</sup> March./2022 was as detailed below

a) Cash in Bank = Rs. 11,65,179.64

b) Cash in Hand = Rs. 34818.00

Total = Rs. 11,99,997.64

**3. Reserve Fund:** The College authority maintains No Reserve Fund during the financial year 2021-22.

**4. Recurring Grants:** No recurring grants received from any agency during the financial year 2021-22

**5. Non- Recurring Grants:** No non recurring grants received from BTC, Govt. of Assam of Rs. 1,27,62,315.00 during the financial year 2021-22.

**6. Scholarships :** No Scholarship was received directly by the College during the financial year 2021-22.

**7. Subsidiary Fund :** The College authority maintains separate cash book and pass book for 1 no. subsidiary head in the name of Examination.

**8. Misappropriation and Embezzlement:** There is no misappropriation and embezzlement in the account of the College during the period of audit year 2021-22.

**9. Cash Book :** The cash books supported by relevant vouchers of the Swami Yogananda Giri College is properly maintained.

**10. Income & Expenditure Statement:** The Statement of Income & Expenditure of various heads has been prepared from 01.04.2021 to 31.03.2022 in Annexure – I. The detailed statement of Income & Expenditure of General Fund and Examination Fund have been shown in Annexure – II and Annexure – III respectively.

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

Date : 31.12.2022

Place : Bilaspur



*AA*

(Asish Agarwal)

Chartered Accountant

M.NO:311826

ANNEXURE - I

AUDITED STATEMENT OF INCOME & EXPENDITURE OF VARIOUS HEADS FOR THE FINANCIAL YEAR 2021-22 (01.04.2021 TO 31.03.2022)  
 SWAMI YOGANANDA GIRI COLLEGE, SAKTIASHRAM, P.O. SAKTIASHRAM, DIST. KOKRAJHAR, B.T.R. (ASSAM)

Sl. No.	Heads	INCOME				EXPENDITURE			
		Opening Balance	Receipt	Bank Interest	Total	Expenditure	Closing Balance	Cash In Bank	Cash In Hand
1	General Head	2312511.53	1222510.00	28226.00	3563247.53	2940034.66	623212.87	623212.87	-
2	Exam Head	231483.20	1277093.00	8072.00	1516648.20	939863.43	576784.77	541966.77	34818.00
	<b>TOTAL</b>	<b>25,43,994.73</b>	<b>24,99,603.00</b>	<b>36298.00</b>	<b>50,79,895.73</b>	<b>38,79,898.09</b>	<b>11,99,997.64</b>	<b>11,65,179.64</b>	<b>34818.00</b>

Date : 31.12.2022

Place : Billasipara

  
 Principal i/c  
 Swami Yogananda Giri College-  
 Sakti Ashram  
 Date: .....



  
 (Asish Agarwal)

Chartered Accountant  
 M.NO:311826



INTERNAL AUDITOR  
 Swami Yogananda Giri College  
 Sakti Ashram

**ANNEXURE - II**  
**AUDITED STATEMENT OF RECEIPTS & PAYMENTS OF GENERAL HEAD FOR THE YEAR 2021-22 (01.04.2021 TO 31.03.2022)**  
**SWAMI YOGANANDA GIRI COLLEGE, SAKTIASHRAM, P.O. SAKTIASHRAM, DIST. KOKRAJHAR, B.T.R. (ASSAM)**

RECEIPTS			PAYMENTS		
Sl. No.	Particulars	Amount (in Rs.)	Sl. No.	Particulars	Amount (in Rs.)
1	Admission fee	1,51,500.00	1	Salaries/F.A. to non provincialised Staff	17,92,500.00
2	Financial Assistance	8,76,000.00	2	Electricity Bill	63529.00
3	Bank Interest	28226.00	3	T.A. & D. A. and Sitting Allowance	87700.00
4	Loan from Principal	1,95,010.00	4	Website Improvement	40000.00
			5	Printing & Stationery	82208.00
			6	C.A. Audit /Internal Audit Remuneration/Sitting Allowance to G.B. Members	4,18,000.00
			7	Refreshment	29850.00
			8	College Week,Awareness Programme & Extension Education	1,26,150.00
			9	Equipments, & Labour Charges	1,26,750.00
			10.	Loan Repayment to Principal	1,42,795.00
			11	Miscellaneous	30552.66
	<b>Total</b>	<b>12,50,736.00</b>		<b>Total</b>	<b>29,40,034.66</b>
	<b>Opening Balance</b>	<b>23,12,511.53</b>		<b>Closing Balance</b>	<b>6,23,212.87</b>
	<b>Grand Total</b>	<b>35,63,247.53</b>		<b>Grand Total</b>	<b>35,63,247.53</b>


Date: 31.12.2022

Place: Bilaspipara

  
 Principal, Swami Yogananda Giri College, Sakti Ashram  
 Date: \_\_\_\_\_

**INTERNAL AUDITOR**  
 Swami Yogananda Giri College, Sakti Ashram



  
 (Asish Agarwal)

Chartered Accountant

M.NO:311826

**AUDITED STATEMENT OF RECEIPTS & PAYMENTS OF EXAM HEAD FOR THE YEAR 2021-22 (01.04.2021 TO 31.03.2022)**  
**SWAMI YOGANANDA GIRI COLLEGE, SAKTIASHRAM, P.O. SAKTIASHRAM, DIST. KOKRAJHAR, B.T.R. (ASSAM)**

RECEIPTS			PAYMENTS		
Sl. No.	Particulars	Amount (in Rs.)	Sl.No.	Particulars	Amount (in Rs.)
1	Form Fill up fees of B.A. 5 <sup>th</sup> Sem. Exam	179150.00	1	NEFT to B.U. & G.U.	441949.48
2	Form Fill up fees of B.A. 1 <sup>st</sup> Sem. Exam	450040.00	2	Remuneration	99500.00
3	Form Fill up fees of B.A. 3 <sup>rd</sup> Sem. Exam	286850.00	3	T.A. & D. A. and Sitting Allowance	135512.00
4	Form Fill up fees of B.A. 2 <sup>nd</sup> Sem. Exam	146800.00	4	Refreshment & Contingency	26760.00
5	Form Fill up fees of B.A. 6 <sup>th</sup> Sem. Exam	87000.00	5	Postages	2176.00
6	Form Fill up fees of B.A. 4 <sup>th</sup> Sem. Exam	25100.00	6	Mason Charges for Garden construction	40000.00
7	Cash Received from Retd. Principal	37721.00	7	Equipments	52646.00
8	By voucher received	32330.00	8	Earth filling at Garden	31200.00
9	Cash received from staff	960.00	9	Labour Charges	28900.00
10	Loan from Principal	31142.00	10.	Loan Repayment to Principal	31142.00
11	Bank Interest	8072.00	11	Loan given to Forizul Hoque (Asstt. Prof.)	50000.00
			12	Miscellaneous	77.95
	<b>Total</b>	<b>1285165.00</b>		<b>Total</b>	<b>939863.43</b>
	<b>Opening Balance</b>	<b>231483.20</b>		<b>Closing Balance</b>	<b>576784.77</b>
	<b>Grand Total</b>	<b>1516648.20</b>		<b>Grand Total</b>	<b>1516648.20</b>

Date : 31.12.2022

Place : Bilasipara



(Asish Agarwal)

Chartered Accountant

M.NO:311826





**INTERNAL AUDITOR**  
**Swami Yogananda Giri College**  
**Sakti Ashram**

  
 Principal /c  
 Swami Yogananda Giri College  
 Sakti Ashram  
 Date: \_\_\_\_\_