

MORAN COMMERCE COLLEGE

P.O –Dikhari Moran, Dist. Dibrugarh

Pin-785675



FIRST CYCLE NAAC ACCREDITATION 2024

CRITERION: 4.4.1

PERCENTAGE OF EXPENDITURE INCURRED ON MAINTENANCE OF INFRASTRUCTURE (PHYSICAL AND ACADEMIC SUPPORT FACILITIES) EXCLUDING SALARY COMPONENT DURING THE LAST FIVE YEARS (INR IN LAKHS)

Submitted to



NATIONAL ASSESSMENT AND ACCREDITATION COUNCIL



AKHIL MUNKA & ASSOCIATES
Chartered Accountants

SANTIPUR, WARD NO.3
DIHANPATHI HALWAI PATH
MORANHAT, ASSAM-785670
Mobile-9864484433

AUDIT REPORT

MORAN COMMERCE COLLEGE
PO.DIKHARI MORAN-785675
DIST.DIBRUGARH(ASSAM)

We have compiled the attached report on Expenditure incurred on Maintenance of Physical Facilities & Academic Support Facilities excluding Salary of "MORAN COMMERCE COLLEGE" P.O.MORANHAT, DIST-DIBRUGARH, ASSAM-785670 for the last 5 year Starting from 2018-2019 to 2022-2023. The statements are prepared from the books of account produced before us and information and explanation supplied to us.

We have obtained all the information & Explanation to the Best of our Knowledge & belief were necessary for the purpose of preparing financial statement. In our opinion proper books of account have been kept by the above so far as appears from our examination of books.

Place: Moranhath
Dated: 29/07/2024


Principal i/c
Moran Commerce College
Dibrugarh, Assam

For AKHIL MUNKA & ASSOCIATES
Chartered Accountants
FRN.0327587E




Akhil Munka
Proprietor
(M. No. 301967)
UDIN: 24301967BKDCLQ8808



Moran Commerce College
Audit Report

4.4.1 Percentage of expenditure incurred on maintenance of infrastructure (physical and academic support facilities) excluding salary component during the last five years (INR in lakhs).

Year	Expenditure for infrastructure Augmentation (INR in Lakhs)	Expenditure on maintenance of academic facilities	Expenditure on maintenance of physical facilities excluding salary	Total expenditure excluding salary
2018-2019	0.49065	2.92233	0.62928	4.25338
2019-2020	0.061	3.86963	0.86141	5.08478
2020-2021	NIL	1.85395	0.16872	2.1808
2021-2022	0.183	0.79774	0.46917	1.59893
2022-2023	0.399	1.33948	0.26227	2.16961
Total	1.13365	10.78313	2.39085	15.2875

For AKHIL MUNKA & ASSOCIATES
Chartered Accountants
FRN. 0327587E





(Akhil Munka)
Proprietor
(M.No.301967)

UDIN: 24301967BKDCLQ8908

Moranhat

Date: 29/07/2024


Principal i/c
Moran Commerce College
Dibrugarh, Assam

Moran Commerce College
Audit Report

4.4.1.1 Expenditure incurred on maintenance of infrastructure (Physical and Academic support facilities) excluding salary components during last five years (INR in Lakhs)

Years	Expenditure incurred on maintenance of infrastructure (Physical and Academic support facilities) excluding salary components (INR in Lakhs)
2018-2019	3.55161
2019-2020	4.73104
2020-2021	2.02267
2021-2022	1.26691
2022-2023	1.60175
Total	13.17398

Note:- * Under the Head of expenditure on maintenance of Academic Facilities – All the printing and stationary, News paper bill, Magazine, Sessional Exam., University Fee., Festival, Books (Library), I-Card, DTP, Web Site renewal, Student Welfare, Audit Fee., Account Supervising.

- Under the Head of expenditure on maintenance of Physical Facilities- Electricity bill, repairing , Sports, Computer, Board (B/W), Cylinder refilling, Filter repairing.
- Under the Head of expenditure on maintenance of Infrastructure (Physical and Academic support facilities)- It includes expenditure related to maintenance of Academic and Physical support facilities.

For AKHIL MUNKA & ASSOCIATES
Chartered Accountants
FRN. 0327587E




(Akhil Munka)
Proprietor
(M.No.301967)

UDIN: 24301967BKDC188808

Moranhat

Date: 29/3/2024



Principal i/c
Moran Commerce College
Dibrugarh, Assam



AKHIL MUNKA & ASSOCIATES
Chartered Accountants

SANTIPUR, WARD NO.3
DIHANPATHI HALWAI PATHI
MORANHAT, ASSAM-785670
Mobile-9864484433

AUDIT REPORT

MORAN COMMERCE COLLEGE
PO.DIKHARI MORAN-785675
DIST.DIBRUGARH(ASSAM)

We certify that the Receipt & Payment Account of "MORAN COMMERCE COLLEGE" P.O.MORANHAT, DIST-DIBRUGARH, ASSAM-785670 for the period 01.04.2018 to 31.01.2019 are prepared from the books of account produced before us and information and explanation supplied to us.

We have obtained all the information & Explanation to the Best of our Knowledge & belief were necessary for the purpose of preparing financial statement. In our opinion proper books of account have been kept by the above so far as appears from our examination of books.

Place: Moranhat
Dated: 08/02/2019

Principal i/c
Moran Commerce College
Dibrugarh, Assam

For AKHIL MUNKA & ASSOCIATES
Chartered Accountants



Akhil Munka
Proprietor
(M. No. 301967)



MORAN COMMERCE COLLEGE
P.O.MORANHAT-785670
DIST.DIBRUGARH(ASSAM)

STATEMENT OF RECEIPT & PAYMENT A/C.OF THE YEAR ENDED 31.01.2019

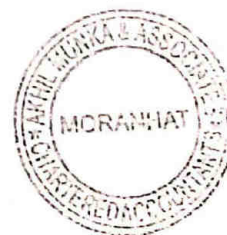
<u>RECEIPT</u>	<u>AMOUNT</u>	<u>PAYMENT</u>	<u>AMOUNT</u>
Balance b/d.		<u>ADMINSTATIVE EXPENSES</u>	
Cash in Hand	25012.00	Staff Salary	402670.00
Cash at Bank	10423.00	Printing & Stationary	18787.00
		Travelling Expenses	120.00
		Electricity Expenses	9513.00
<u>GENERAL ACCOUNTS</u>		Repairing Exp.	31814.00
Admission fees	359200.00	Bank Charge	177.00
Monthly fees collected	282000.00	Misc.Expenses	16670.00
Examination fees	289175.00		
Bank Interest	3230.00	Examination fees	216850.00
		Registration fees	19500.00
		Enrolment fees	1620.00
		Affiliation fees	7000.00
		Examination Expense	3126.00
		<u>ACTIVITY EXPENSES</u>	
		Games & Sports Exp.	7040.00
		Festival Exp.	15000.00
		Furniture	34065.00
		Books	5252.00
		Balance c/d.	
		Cash in Hand	4568.00
		Cash at bank	175268.00
			179836.00
Total Rs.	<u>969040.00</u>	Total Rs.	<u>969040.00</u>

In term of our report of even date

For AKHIL MUNKA & ASSOCIATES

Chartered Accountants

[Signature]
Principal i/c
Moran Commerce College
Dibrugarh, Assam



[Signature]
Akhil Munka
Proprietor
M.No.301967

Date: 08th Day of February, 2019
Place: Moranhat



AKHIL MUNKA & ASSOCIATES
Chartered Accountants

SANTIPUR, WARD NO.3
DHANPATHI HALWAI PATHI
MORANHAT, ASSAM-785670
Mobile-9864484433

AUDIT REPORT

MORAN COMMERCE COLLEGE
PO.DIKHARI MORAN-785675
DIST.DIBRUGARH(ASSAM)

We certify that the Receipt & Payment Account of "MORAN COMMERCE COLLEGE" P.O.MORANHAT, DIST-DIBRUGARH, ASSAM-785670 for the period 01.02.2019 to 31.03.2019 are prepared from the books of account produced before us and information and explanation supplied to us.

We have obtained all the information & Explanation to the Best of our Knowledge & belief were necessary for the purpose of preparing financial statement. In our opinion proper books of account have been kept by the above so far as appears from our examination of books.

Place: Moranhat
Dated: 29/08/2022


Principal i/c
Moran Commerce College
Dibrugarh, Assam

For AKHIL MUNKA & ASSOCIATES
Chartered Accountants

FRN.0327587E




Akhil Munka
Proprietor

(M. No. 301967)

UDIN: 22301967AQDKLG5809



MORAN COMMERCE COLLEGE
P.O.MORANHAT-785670
DIST.DIBRUGARH(ASSAM)

STATEMENT OF RECEIPT & PAYMENT A/C.FOR THE PERIOD 01.02.2019 TO 31.03.2019

<u>RECEIPT</u>	<u>AMOUNT</u>	<u>PAYMENT</u>	<u>AMOUNT</u>
Balance b/d.		<u>ADMINSTATIVE EXPENSES</u>	
Cash in Hand	4568.00	Staff Salary	93300.00
Cash at Bank	175268.00	Printing & Stationary	4716.00
		Electricity Expenses	1481.00
		Misc.Expenses	3545.00
<u>GENERAL ACCOUNTS</u>		Newspaper	252.00
Admission fees	30000.00	Repairing Exp.	13080.00
Monthly fees collected	23500.00	Construction	15000.00
Form Fill up Fees	220675.00	Travelling Expenses	600.00
		Magazines Exp	130.00
		Balance c/d.	
		Cash in Hand	93642.00
		Cash at bank	228265.00
			321907.00
Total Rs.	454011.00	Total Rs.	454011.00

In term of our report of even date

For AKHIL MUNKA & ASSOCIATES

Chartered Accountants

FRN.0327587E



Akhil Munka

Akhil Munka

Proprietor

M.No.301967

UDIN:22301967AQDKLG5809

Date: 29th Day of August,2022

Place:Moranhat

Principal
Principal /c
Moran Commerce College
Dibrugarh, Assam



AKHIL MUNKA & ASSOCIATES
Chartered Accountants

SANTIPUR, WARD NO.3
DIHANPATI HALWAI PATH
MORANHAT, ASSAM-785670
Mobile-9864484433

AUDIT REPORT

MORAN COMMERCE COLLEGE
PO.DIKHARI MORAN-785675
DIST.DIBRUGARH(ASSAM)

We certify that the Receipt & Payment Account of "MORAN COMMERCE COLLEGE" P.O.MORANHAT, DIST-DIBRUGARH, ASSAM-785670 for the period 01.04.2019 to 31.03.2020 are prepared from the books of account produced before us and information and explanation supplied to us.

We have obtained all the information & Explanation to the Best of our Knowledge & belief were necessary for the purpose of preparing financial statement. In our opinion proper books of account have been kept by the above so far as appears from our examination of books.

Place: Moranhat
Dated: 29/08/2022


Principal i/c
Moran Commerce College
Dibrugarh, Assam

For AKHIL MUNKA & ASSOCIATES
Chartered Accountants
FRN.0327587E




Akhil Munka
Proprietor
(M. No. 301967)
UDIN:22301967AQDKMM6852



MORAN COMMERCE COLLEGE
P.O.MORANHAT-785670
DIST.DIBRUGARH(ASSAM)

STATEMENT OF RECEIPT & PAYMENT A/C.FOR THE PERIOD 01.04.2019 TO 31.03.2020

<u>RECEIPT</u>	<u>AMOUNT</u>	<u>PAYMENT</u>	<u>AMOUNT</u>
Balance b/d.		<u>ADMINSTATIVE EXPENSES</u>	
Cash in Hand	93642.00	Staff Salary	488130.00
Cash at Bank	228265.00	Printing & Stationary	19309.00
		Electricity Expenses	10496.00
		Misc.Expenses	29274.00
<u>GENERAL ACCOUNTS</u>		Form Fill up Fees	119725.00
Admission fees	322900.00	Newspaper	2664.00
Monthly fees collected	231200.00	Repairing Exp.	18805.00
Form Fill up Fees	222925.00	Construction	2000.00
Bank interest	5764.00	Magazines Exp	2080.00
		Examination Centre Fees	103000.00
		Black board	5000.00
		White board	3200.00
		Renewal Fees	7000.00
		Enrolment fees	1170.00
		Sports Fees	16370.00
		Festival Exp	16000.00
		I Card Exp	1280.00
		Furniture	4100.00
		Computer	32100.00
		Form Fill up Fees	111700.00
		Sports Exp	170.00
		Books	3035.00
		Balance c/d.	
		Cash in Hand	35914.00
		Cash at bank	72174.00
			108088.00
Total Rs.	<u>1104696.00</u>	Total Rs.	<u>1104696.00</u>

In term of our report of even date

Beal
Principal I/c
Moran Commerce College
Dibrugarh, Assam

For AKHIL MUNKA & ASSOCIATES
Chartered Accountants
FRN.0327587E



Akhil Munka
Akhil Munka
Proprietor

M.No.301967

UDIN:22301967AQDKMM6852

Date: 29th Day of August, 2022
Place: Moranhat



AKHIL MUNKA & ASSOCIATES
Chartered Accountants

SANTIPUR, WARD NO.3
DHANPATH HALWAI PATH
MORANHAT, ASSAM-785670
Mobile-9864484433


AUDIT REPORT

MORAN COMMERCE COLLEGE
PO.DIKHARI MORAN-785675
DIST.DIBRUGARH(ASSAM)

We certify that the Receipt & Payment Account of "MORAN COMMERCE COLLEGE" P.O.MORANHAT, DIST-DIBRUGARH, ASSAM-785670 for the period 01.04.2020 to 31.12.2020 are prepared from the books of account produced before us and information and explanation supplied to us.

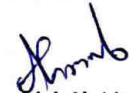
We have obtained all the information & Explanation to the Best of our Knowledge & belief were necessary for the purpose of preparing financial statement. In our opinion proper books of account have been kept by the above so far as appears from our examination of books.

Place: Moranhat
Dated: 29/08/2022


Principal i/c
Moran Commerce College
Dibrugarh, Assam

For AKHIL MUNKA & ASSOCIATES
Chartered Accountants
FRN.0327587E





Akhil Munka

Proprietor

(M. No. 301967)

UDIN:22301967AQDKOF3986



MORAN COMMERCE COLLEGE
P.O.MORANHAT-785670
DIST.DIBRUGARH(ASSAM)

STATEMENT OF RECEIPT & PAYMENT A/C.FOR THE PERIOD 01.04.2020 TO 31.12.2020

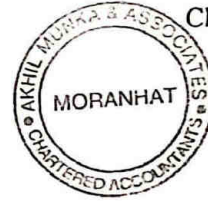
<u>RECEIPT</u>	<u>AMOUNT</u>	<u>PAYMENT</u>	<u>AMOUNT</u>
<u>Balance b/d.</u>		<u>ADMINSTATIVE EXPENSES</u>	
Cash in Hand	35914.00	<u>Staff Salary</u>	<u>296800.00</u>
Cash at Bank	<u>72174.00</u>	Printing & Stationary	17975.00
		Electricity Expenses	7766.00
<u>GENERAL ACCOUNTS</u>		Misc.Expenses	7465.00
Admission fees	201100.00	Repairing Exp.	5536.00
Monthly fees collected	105000.00	Travelling Expenses	900.00
Form Fill up Fees	87750.00	Examination Centre Fees	28080.00
Bank interest	2667.00	Renewal Fees	7000.00
		Enrolment fees	990.00
		Form Fill up Fees	4460.00
		Books	405.00
		Affiliation fees	2730.00
		<u>Balance c/d.</u>	
		Cash in Hand	39657.00
		Cash at bank	<u>84841.00</u>
			124498.00
Total Rs.	<u>504605.00</u>	Total Rs.	<u>504605.00</u>

In term of our report of even date

For AKHIL MUNKA & ASSOCIATES

Chartered Accountants

FRN.0327587E



Akhil Munka

Proprietor

M.No.301967

UDIN:22301967AQDKOF3986

Date: 29th Day of August,2022

Place:Moranhat

Principal I/c
Moran Commerce College
Dibrugarh, Assam



AKHIL MUNKA & ASSOCIATES
Chartered Accountants

SANTIPUR, WARD NO.3
DHANPATH HAL, WAI PATH
MORANHAT, ASSAM-785670
Mobile-9864484433

AUDIT REPORT

MORAN COMMERCE COLLEGE
PO.DIKHARI MORAN-785675
DIST.DIBRUGARH(ASSAM)

We certify that the Receipt & Payment Account of "MORAN COMMERCE COLLEGE" P.O.MORANHAT, DIST-DIBRUGARH, ASSAM-785670 for the period 01.01.2021 to 31.03.2021 are prepared from the books of account produced before us and information and explanation supplied to us.


We have obtained all the information & Explanation to the Best of our Knowledge & belief were necessary for the purpose of preparing financial statement. In our opinion proper books of account have been kept by the above so far as appears from our examination of books.

Place: Moranhath
Dated: 29/08/2022


Principal i/c
Moran Commerce College
Dibrugarh, Assam

For AKHIL MUNKA & ASSOCIATES
Chartered Accountants
FRN.0327587E




Akhil Munka
Proprietor
(M. No. 301967)
UDIN: 22301967AQDKRH8156



MORAN COMMERCE COLLEGE
P.O.MORANHAT-785670
DIST.DIBRUGARH(ASSAM)

STATEMENT OF RECEIPT & PAYMENT A/C.FOR THE PERIOD 01.01.2021 TO 31.03.2021

<u>RECEIPT</u>	<u>AMOUNT</u>	<u>PAYMENT</u>	<u>AMOUNT</u>
Balance b/d.		<u>ADMINSTATIVE EXPENSES</u>	
Cash in Hand	39657.00	Staff Salary	182600.00
Cash at Bank	84841.00	Printing & Stationary	5375.00
	124498.00	Electricity Expenses	3360.00
<u>GENERAL ACCOUNTS</u>		Misc.Expenses	7446.00
Admission fees	10800.00	Examination Centre Fees	24960.00
Monthly fees collected	6000.00	Form Fill up Fees	93000.00
Form Fill up Fees	202225.00	Sports Exp	210.00
		Books	420.00
		Bank charges	2.00
		Balance c/d.	
		Cash in Hand	6311.00
		Cash at bank	19839.00
			26150.00
Total Rs.	343523.00	Total Rs.	343523.00

In term of our report of even date

For AKHIL MUNKA & ASSOCIATES
Chartered Accountants
FRN.0327587E



Akhil Munka
Akhil Munka
Proprietor
M.No.301967
UDIN:22301967AQDKRH8156

Date: 29th Day of August,2022
Place:Moranhata

Akhil Munka
Principal i/c
Moran Commerce College
Dibrugarh, Assam



AKHIL MUNKA & ASSOCIATES
Chartered Accountants

SANTIPUR, WARD NO 3
DIHANPATHI HALWAI PATHI
MORANHAT, ASSAM-785670
Mobile-9864484433

AUDIT REPORT

MORAN COMMERCE COLLEGE
PO.DIKHARI MORAN-785675
DIST.DIBRUGARH(ASSAM)

We certify that the Receipt & Payment Account of "MORAN COMMERCE COLLEGE" P.O.MORANHAT, DIST-DIBRUGARH, ASSAM-785670 for the period 01.04.2021 to 31.03.2022 are prepared from the books of account produced before us and information and explanation supplied to us.

We have obtained all the information & Explanation to the Best of our Knowledge & belief were necessary for the purpose of preparing financial statement. In our opinion proper books of account have been kept by the above so far as appears from our examination of books.

Place: Moranhat
Dated: 13/07/2024


Principal I/c
Moran Commerce College
Dibrugarh, Assam

For AKHIL MUNKA & ASSOCIATES
Chartered Accountants
FRN.0327587E



Akhil Munka
Proprietor
(M. No. 301967)
UDIN: 24301967BKDCLF4673



MORAN COMMERCE COLLEGE
P.O.MORANHAT-785670
DIST.DIBRUGARH(ASSAM)

STATEMENT OF RECEIPT & PAYMENT A/C.FOR THE PERIOD 01.04.2021 TO 31.03.2022

<u>RECEIPT</u>	<u>AMOUNT</u>	<u>PAYMENT</u>	<u>AMOUNT</u>
<u>Balance b/d.</u>		<u>ADMINISTRATIVE EXPENSES</u>	<u>33400.00</u>
Cash in Hand	6311.00	<u>Staff Salary</u>	26214.00
Cash at Bank	19839.00	Printing & Stationary	41892.00
		Electricity Expenses	202.00
		Bank charges	2200.00
<u>GENERAL ACCOUNTS</u>		Gas Cylinder	2200.00
Admission fees	118900.00	Identity Card	800.00
Bank interest	1696.00	Computer	14700.00
Temporary Loan	60600.00	Travelling Allowances	100.00
Admission Form fees	1140.00	DTP Expenses	12190.00
Enrolment Fees	300.00	Library	87400.00
Establishment fees	14100.00	Building & Development Fund	4600.00
Building Fees	18800.00	Cultural Fund	13800.00
Examination fees	4700.00	Establishment Fund	19440.00
Library	9400.00	Festival Fund	24330.00
Development	18800.00	Games & Sports Fund	10800.00
Addl.Teacher	32900.00	Magazine Fund	4600.00
Affiliation fees	4700.00	Student Welfare Fund	4600.00
Electricity Fees	14100.00	Academic Activities Fund	4600.00
Certificate	4700.00	Examination Fund	1770.00
Annual Fees	1880.00	Enrolment Fund	7000.00
I.Card fees	4700.00	Affiliation Fees	21000.00
Sports Affiliation	2350.00	Registration Fees	
Union fees	4400.00		
Games & Sports fees	18530.00		
Festival fees	19620.00		
Magazine fees	10900.00		
Debating fees	2350.00		
Seminar fees	470.00		
Social Service fees	470.00		
NSS Fees	940.00		
Cultural Fees	1410.00		
Co-curricular fees	4700.00		
ICT Fees	1410.00		
Furniture fees	4700.00		
Contingency fees	9400.00		
Tution fees	39060.00		
Registration fees	22200.00		
Building & Development Fund	10970.00	<u>Balance c/d.</u>	0.00
Late fine fees	350.00	Cash in Hand	158213.00
Electricity Fund	4255.00	Cash at bank	158213.00
Total Rs.	496051.00	Total Rs.	496051.00

(Signature)
Principal /c
Moran Commerce College
Dibrugarh, Assam

In term of our report of even date

For AKHIL MUNKA & ASSOCIATES
Chartered Accountants

FRN.0327587E



(Signature)
Akhil Munka
Proprietor

M.No.301967

UDIN:24301967BKDCLF4673

Date: 13th Day of July.2024

Place:Moranhat



MORAN COMMERCE COLLEGE
P.O.MORANHAT-785670
DIST.DIBRUGARH(ASSAM)

STATEMENT OF RECEIPT & PAYMENT A/C.FOR THE PERIOD 01.04.2021 TO 31.03.2022

ELECTRICITY FUND

<u>RECEIPT</u>	<u>AMOUNT</u>	<u>PAYMENT</u>	<u>AMOUNT</u>
Balance b/d.		Electricity Bill	13817.00
Cash in Hand	-	Electrical Goods	20500.00
Cash at Bank	-	Transfer to General Fund	4255.00
Fund received	41892.00	Balance c/d.	
Donation	3000.00	Cash in Hand	20.00
		Cash at Bank	6300.00
		(AGVB,7185010085588)	6320.00
TOTAL	44892.00	TOTAL	44892.00

MAGAZINE FUND

<u>RECEIPT</u>	<u>AMOUNT</u>	<u>PAYMENT</u>	<u>AMOUNT</u>
Balance b/d.		Art Centre	815.00
Cash in Hand	-	Wall Magazine	955.00
Cash at Bank	-	Stationery	230.00
Fund received	10800.00	Balance c/d.	
		Cash in Hand	-
		Cash at Bank	8800.00
		(AGVB,7185010073811)	8800.00
	10800.00		10800.00

STUDENT WELFARE FUND

<u>RECEIPT</u>	<u>AMOUNT</u>	<u>PAYMENT</u>	<u>AMOUNT</u>
Balance b/d.		Balance c/d.	
Cash in Hand	-	Cash in Hand	-
Cash at Bank	-	Cash at Bank	4600.00
Fund received	4600.00	(AGVB,7185010073705)	4600.00
	4600.00		4600.00

[Signature]
Principal i/c
Moran Commerce College
Dibrugarh, Assam

For AKHIL MUNKA & ASSOCIATES



Chartered Accountant
FRN.032758

[Signature]
Akhil Mur
Proprietor
M.No.3015

UDIN:24301967BKDCLG4C

Date: 13th Day of July, 2024
Place: Moranhat

MORAN COMMERCE COLLEGE
P.O.MORANHAT-785670
DIST.DIBRUGARH(ASSAM)

STATEMENT OF RECEIPT & PAYMENT A/C.FOR THE PERIOD 01.04.2021 TO 31.03.2022

CULTURAL FUND


<u>RECEIPT</u>	<u>AMOUNT</u>	<u>PAYMENT</u>	<u>AMOUNT</u>
Balance b/d.			
Cash in Hand	-		
Cash at Bank	-		
Fund received	4600.00	Balance c/d.	
		Cash in Hand	-
		Cash at Bank	4600.00
		(AGVB,7185010085278)	
	<u>4600.00</u>		<u>4600.00</u>

GAMES AND SPORTS FUND

<u>RECEIPT</u>	<u>AMOUNT</u>	<u>PAYMENT</u>	<u>AMOUNT</u>
Balance b/d.			
Cash in Hand	-	Sport Affiliation fees	3500.00
Cash at Bank	-	Volley Net	350.00
Fund received	24330.00	Lime	300.00
		Books	750.00
		Amplifier with Mike	700.00
		Refreshment	200.00
		Decoration	1700.00
		Medal & Ribon	2100.00
		Balance c/d.	
		Cash in Hand	70.00
		Cash at Bank	14660.00
		(AGVB,7185010082235)	
	<u>24330.00</u>		<u>14730.00</u>
			<u>24330.00</u>


ESTABLISHMENT FUND

<u>RECEIPT</u>	<u>AMOUNT</u>	<u>PAYMENT</u>	<u>AMOUNT</u>
Balance b/d.			
Cash in Hand	-		
Cash at Bank	-		
Fund received	13800.00	Balance c/d.	
		Cash in Hand	-
		Cash at Bank	13800.00
		(AGVB,7185010084446)	
	<u>13800.00</u>		<u>13800.00</u>


Principal i/c
Moran Commerce College
Dibrugarh, Assam

For AKHIL MUNKA & ASSOCIATES
Chartered Accountants
FRN.0327587E




Akhil Munka
Proprietor
M.No.301967

UDIN:24301967BKDCLG4093

Date: 13th Day of July, 2024
Place: Moranhat

MORAN COMMERCE COLLEGE
P.O.MORANHAT-785670
DIST.DIBRUGARH(ASSAM)

STATEMENT OF RECEIPT & PAYMENT A/C.FOR THE PERIOD 01.04.2021 TO 31.03.2022

BUILDING AND DEVELOPMENT FUND

<u>RECEIPT</u>	<u>AMOUNT</u>	<u>PAYMENT</u>	<u>AMOUNT</u>
Balance b/d.		Transfer to General Fund	10970.00
Cash in Hand	-	Hardware items	9500.00
Cash at Bank	-	Furniture	8800.00
		Balance c/d.	
Fund Received	87400.00	Cash in Hand	-
Temporary Loan	70.00	Cash at Bank	58200.00
		(AGVB,7185010085269)	58200.00
	<u>87470.00</u>		<u>87470.00</u>

LIBRARY FUND

<u>RECEIPT</u>	<u>AMOUNT</u>	<u>PAYMENT</u>	<u>AMOUNT</u>
Balance b/d.		Books	2340.00
Cash in Hand	-	Stationery	2150.00
Cash at Bank	-		
		Balance c/d.	
Fund received	12190.00	Cash in Hand	-
		Cash at Bank	7700.00
	<u>12190.00</u>	(AGVB,7185010074953)	7700.00
			<u>12190.00</u>

ACADEMIC ACTIVITIES FUND

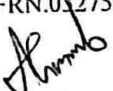
<u>RECEIPT</u>	<u>AMOUNT</u>	<u>PAYMENT</u>	<u>AMOUNT</u>
Balance b/d.			
Cash in Hand	-		
Cash at Bank	-	Balance c/d.	
		Cash in Hand	-
Fund received	4600.00	Cash at Bank	4600.00
		(AGVB,7185010073699)	4600.00
	<u>4600.00</u>		<u>4600.00</u>

In term of our report of even date


Principal i/c
Moran Commerce College
Dibrugarh, Assam

For AKHIL MUNKA & ASSOCIATES
Chartered Accountants
FRN.0327587E




Akhil Munka
Proprietor
M.No.301967

Date: 13th Day of July, 2024
Place: Moranhat

UDIN:24301967BKDCLG4093

MORAN COMMERCE COLLEGE
P.O.MORANHAT-785670
DIST.DIBRUGARH(ASSAM)

STATEMENT OF RECEIPT & PAYMENT A/C.FOR THE PERIOD 01.04.2021 TO 31.03.2022

FESTIVAL FUND

<u>RECEIPT</u>	<u>AMOUNT</u>	<u>PAYMENT</u>	<u>AMOUNT</u>
Balance b/d.		Freshment Social	6000.00
Cash in Hand	-	Saraswati Puja	5000.00
Cash at Bank	-		
		<u>Balance c/d.</u>	
		Cash in Hand	0.00
Fund received	19440.00	Cash at Bank	8440.00
	<u>19440.00</u>		<u>8440.00</u>
			<u>19440.00</u>

EXAMINATION FUND

<u>RECEIPT</u>	<u>AMOUNT</u>	<u>PAYMENT</u>	<u>AMOUNT</u>
Balance b/d.		Stationery	4000.00
Cash in Hand	-		
Cash at Bank	-	<u>Balance c/d.</u>	
		Cash in Hand	0.00
Fund received	4600.00	Cash at Bank	600.00
	<u>4600.00</u>		<u>600.00</u>
			<u>4600.00</u>

In term of our report of even date

For AKHIL MUNKA & ASSOCIATES
Chartered Accountants

FRN.0327587E



Akhil Munka
Akhil Munka
Proprietor

M.No.301967

UDIN:24301967BKDCLG4093

Date: 13th Day of July,2024

Place:Moranhat

H. Bala
Principal /c
Moran Commerce College
Dibrugarh, Assam





AKHIL MUNKA & ASSOCIATES
Chartered Accountants

SANTIPUR, WARD NO.3
DHANPATH HALWAI PATH
MORANHAT, ASSAM-785670
Mobile-9864484433

AUDIT REPORT

MORAN COMMERCE COLLEGE
PO.DIKHARI MORAN-785675
DIST.DIBRUGARH(ASSAM)

We certify that the Receipt & Payment Account of "MORAN COMMERCE COLLEGE" P.O.MORANHAT, DIST-DIBRUGARH, ASSAM-785670 for the period 01.04.2022 to 31.03.2023 are prepared from the books of account produced before us and information and explanation supplied to us.

We have obtained all the information & Explanation to the Best of our Knowledge & belief were necessary for the purpose of preparing financial statement. In our opinion proper books of account have been kept by the above so far as appears from our examination of books.

Place: Moranhat
Dated: 13/07/2024


Principal I/c
Moran Commerce College
Dibrugarh, Assam

For AKHIL MUNKA & ASSOCIATES
Chartered Accountants
FRN.0327587E





Akhil Munka
Proprietor
(M. No. 301967)

UDIN: 24301967BKDCLH1310



MORAN COMMERCE COLLEGE
P.O.MORANHAT-785670
DIST.DIBRUGARH(ASSAM)

STATEMENT OF RECEIPT & PAYMENT A/C.FOR THE PERIOD 01.04.2022 TO 31.03.2023

<u>RECEIPT</u>	<u>AMOUNT</u>	<u>PAYMENT</u>	<u>AMOUNT</u>
Balance b/d.	0.00	<u>ADMINISTRATIVE EXPENSES</u>	69575.00
Cash in Hand		Staff Salary	19484.00
Cash at Bank	158213.00	Printing & Stationary	8100.00
		Electricity Fund	1390.00
		Bank charges	340.00
<u>GENERAL ACCOUNTS</u>		Filter Candle	100.00
Admission fees	101970.00	Carrying charges	0.00
Fee Waiver Fees	323162.00	Identity Card	2400.00
Bank interest	8222.00	Computer	1015.00
Temporary Loan	3350.00	Cylinder Refilling	440.00
Enrolment Fees	420.00	DTP & Xerox	3040.00
Establishment fees	21500.00	Newspaper	71.00
Building Fees	28400.00	Hand Gloves	2900.00
Examination fees	6900.00	Repair	13900.00
Library	14200.00	Travelling Allowances	8968.00
Development	28400.00	Website Renewal	5400.00
Addl Teacher	49700.00	Library	40200.00
Affiliation fees	7100.00	Building & Development Fund	4939.00
Electricity Fees	21300.00	Cultural Fund	4968.00
Certificate	7100.00	Festival Fund	5940.00
Annual Fees	2840.00	Games & Sports Fund	6000.00
I Card fees	7100.00	Magazine Fund	2700.00
Sports Affiliation	3550.00	Student Welfare Fund	2700.00
Union fees	7100.00	Examination Fund	1230.00
Games & Sports fees	12070.00	Enrolment Fund	7000.00
Festival fees	12780.00	Affiliation Fees	9450.00
Magazine fees	7100.00	Registration Fees	425.00
Debating fees	3550.00	Grocery	20000.00
Seminar fees	710.00	Audit fees	13000.00
Social Service fees	710.00	Account Supervising	1000.00
NSS Fees	1420.00	Photo Frame	
Cultural Fees	2130.00		
Co-curricular fees	7100.00		
ICT Fees	2130.00		
Furniture fees	7100.00		
Contingency fees	14200.00		
Tution fees	59640.00		
Registration fees	9450.00		
Late fine fees	800.00		
Prospectus Fees	10800.00		
Donation	50000.00		
		<u>Balance c/d.</u>	
		Cash in Hand	
		Cash at bank	745542.00
Total Rs.	1002217.00	Total Rs.	1002217.00

In term of our report of even date

[Signature]
Principal I/c
Moran Commerce College
Dibrugarh, Assam

For AKHIL MUNKA & ASSOCIATES
Chartered Accountants
FRN.0327587E
[Signature]
Akhil Munka
Proprietor
M.No.301967



UDIN:24301967BKDCLH1310

Date: 13th Day of July, 2024
Place: Moranhat

MORAN COMMERCE COLLEGE
P.O.MORANHAT-785670
DIST.DIBRUGARH(ASSAM)

STATEMENT OF RECEIPT & PAYMENT A/C.FOR THE PERIOD 01.04.2022 TO 31.03.2023

ELECTRICITY FUND

<u>RECEIPT</u>	<u>AMOUNT</u>	<u>PAYMENT</u>	<u>AMOUNT</u>
Balance b/d.		Electricity Bill	10627.00
Cash in Hand	20.00		
Cash at bank	6300.00		
(AGVB,7185010085588)	6320.00		
		Balance b/d.	
Fund received	8100.00	Cash in Hand	28.00
Temporary Loan	495.00	Cash at bank	4434.00
Bank interest	174.00	(AGVB,7185010085588)	4462.00
	<u>15089.00</u>		<u>15089.00</u>

MAGAZINE FUND

<u>RECEIPT</u>	<u>AMOUNT</u>	<u>PAYMENT</u>	<u>AMOUNT</u>
Balance b/d.		Wall Magazine	3000.00
Cash in Hand	-		
Cash at bank	8800.00		
(AGVB,7185010073811)	8800.00		
		Balance b/d.	
Fund received	6000.00	Cash in Hand	-
Bank interest	257.00	Cash at bank	12057.00
		(AGVB,7185010073811)	12057.00
	<u>15057.00</u>		<u>15057.00</u>

STUDENT WELFARE FUND

<u>RECEIPT</u>	<u>AMOUNT</u>	<u>PAYMENT</u>	<u>AMOUNT</u>
Balance b/d.		Identity Card	2100.00
Cash in Hand	-		
Cash at bank	4600.00		
(AGVB,7185010073705)	4600.00		
		Balance b/d.	
Fund received	2700.00	Cash in Hand	-
Bank interest	140.00	Cash at bank	5340.00
		(AGVB,7185010073705)	5340.00
	<u>7440.00</u>		<u>7440.00</u>

In term of our report of even date


Principal /c
Moran Commerce College
Dibrugarh, Assam

For AKHIL MUNKA & ASSOCIATES
Chartered Accountants
FRN.0327587E




Akhil Munka
Proprietor
M.No.301967
UDIN:24301967BKDCLI8772

Date: 13th Day of July,2024
Place:Moranhat



MORAN COMMERCE COLLEGE
P.O.MORANHAT-785670
DIST.DIBRUGARH(ASSAM)

STATEMENT OF RECEIPT & PAYMENT A/C.FOR THE PERIOD 01.04.2022 TO 31.03.2023

CULTURAL FUND

<u>RECEIPT</u>	<u>AMOUNT</u>	<u>PAYMENT</u>	<u>AMOUNT</u>
Balance b/d.			
Cash in Hand	-		
Cash at bank	4600.00		
(AGVB,7185010085278)			
		Balance b/d.	
		Cash in Hand	-
Fund received	4939.00	Cash at bank	9694.00
Bank interest	155.00	(AGVB,7185010085278)	
	<u>9694.00</u>		<u>9694.00</u>

GAMES AND SPORTS FUND

<u>RECEIPT</u>	<u>AMOUNT</u>	<u>PAYMENT</u>	<u>AMOUNT</u>
Balance b/d.		Sport Affiliation fees	3745.00
Cash in Hand	70.00	FLEX	200.00
Cash at bank	14660.00	Annual Sports	5000.00
(AGVB,7185010082235)		Balance b/d.	
Fund received	5940.00	Cash in Hand	-
Bank interest	421.00	Cash at bank	12321.00
Temporary Loan	175.00	(AGVB,7185010082235)	
	<u>21266.00</u>		<u>21266.00</u>

ESTABLISHMENT FUND

<u>RECEIPT</u>	<u>AMOUNT</u>	<u>PAYMENT</u>	<u>AMOUNT</u>
Balance b/d.			
Cash in Hand	-	Balance b/d.	
Cash at bank	13800.00	Cash in Hand	-
(AGVB,7185010084446)		Cash at bank	14168.00
		(AGVB,7185010084446)	
Bank interest	368.00		
	<u>14168.00</u>		<u>14168.00</u>

In term of our report of even date

[Signature]
Principal I/c
Moran Commerce College
Dibrugarh, Assam

For AKHIL MUNKA & ASSOCIATES
Chartered Accountants
FRN.0327587E



[Signature]

Akhil Munka
Proprietor
M.No.301967

UDIN:24301967BKDCL18772

Date: 13th Day of July,2024
Place:Moranhat



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MORAN COMMERCE COLLEGE
P.O.MORANHAT-785670
DIST.DIBRUGARH(ASSAM)

STATEMENT OF RECEIPT & PAYMENT A/C.FOR THE PERIOD 01.04.2022 TO 31.03.2023

BUILDING AND DEVELOPMENT FUND

<u>RECEIPT</u>	<u>AMOUNT</u>	<u>PAYMENT</u>	<u>AMOUNT</u>
Balance b/d.		Legal Expenses	4000.00
Cash in Hand	-	Furniture	34700.00
Cash at bank	58200.00	Electricity Repairing	1200.00
(AGVB,7185010085269)			
Fund Received	40200.00	Balance b/d.	
Bank interest	1748.00	Cash in Hand	-
		Cash at bank	60248.00
		(AGVB,7185010085269)	
	<u>100148.00</u>		<u>100148.00</u>

LIBRARY FUND

<u>RECEIPT</u>	<u>AMOUNT</u>	<u>PAYMENT</u>	<u>AMOUNT</u>
Balance b/d.		Books	21470.00
Cash in Hand	-	Stationery	9900.00
Cash at bank	7700.00	Bank charges	6.00
(AGVB,7185010074953)			
Fund received	105400.00	Balance c/d.	
Bank charges	237.00	Cash in Hand	-
		Cash at bank	81961.00
		(AGVB,7185010074953)	
	<u>113337.00</u>		<u>113337.00</u>

ACADEMIC ACTIVITIES FUND

<u>RECEIPT</u>	<u>AMOUNT</u>	<u>PAYMENT</u>	<u>AMOUNT</u>
Balance b/d.			
Cash in Hand	-		
Cash at bank	4600.00		
(AGVB,7185010073699)			
Bank interest	123.00	Balance c/d.	
		Cash in Hand	-
		Cash at bank	4723.00
		(AGVB,7185010073699)	
	<u>4723.00</u>		<u>4723.00</u>

In term of our report of even date

Rach
Principal I/c
Moran Commerce College
Dibrugarh, Assam

For AKHIL MUNKA & ASSOCIATES
Chartered Accountants
FRN.0327587E



Akhil
Akhil Munka
Proprietor
M.No.301967

UDIN:24301967BKDCL18772

Date: 13th Day of July, 2024
Place: Moranhat



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MORAN COMMERCE COLLEGE
P.O.MORANHAT-785670
DIST.DIBRUGARH(ASSAM)

STATEMENT OF RECEIPT & PAYMENT A/C.FOR THE PERIOD 01.04.2022 TO 31.03.2023

<u>FESTIVAL FUND</u>			
<u>RECEIPT</u>	<u>AMOUNT</u>	<u>PAYMENT</u>	<u>AMOUNT</u>
Balance b/d.		Freshment Social	10000.00
Cash in Hand	-	Saraswati Puja	3000.00
Cash at bank	8440.00		
(AGVB,7185010082518)			
Fund received	4968.00	Balance b/d.	
Bank interest	224.00	Cash in Hand	-
		Cash at bank	632.00
		(AGVB,7185010082518)	
	<u>13632.00</u>		<u>13632.00</u>

<u>EXAMINATION FUND</u>			
<u>RECEIPT</u>	<u>AMOUNT</u>	<u>PAYMENT</u>	<u>AMOUNT</u>
Balance b/d.		Stationery	1860.00
Cash in Hand	-		
Cash at bank	600.00	Balance b/d.	
(Indian bank,7124090518)		Cash in Hand	20.00
Fund received	2700.00	Cash at bank	1700.00
Temporary Loan	280.00	(Indian bank,7124090518)	
	<u>3580.00</u>		<u>3580.00</u>

In term of our report of even date

For AKHIL MUNKA & ASSOCIATES
Chartered Accountants
FRN.0327587E



Akhil Munka
Akhil Munka
Proprietor
M.No.301967
UDIN:24301967BKDCL18772

Date: 13th Day of July,2024
Place:Moranhat

Principal
Principal /c
Moran Commerce College
Dibrugarh, Assam

