



# Mahanta & Co.

Chartered Accountants

Name : Morigaon College  
Address : Gasbari, Nagaon Road  
PAN :  
Subject : Internal Audit Report  
FY 2023-24

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To,  
The Members of the Governing Body,  
Morigaon College,  
Morigaon-782105

**INTERNAL AUDIT REPORT FOR THE FINANCIAL YEAR ENDED 31<sup>ST</sup> MARCH,  
2024**

**Introduction**

We have conducted internal audit of **Morigaon College, Morigaon-782105** for the period from 1<sup>st</sup> April, 2023 to 31<sup>st</sup> March, 2024 in accordance with the standards on auditing issues by The Institute of Chartered Accountants of India. The Internal Audit is a periodic financial review of the books of accounts maintained by the entity to assess the operation of the financial management system, including review of internal control mechanisms, books of accounts, registers, and other records.

The maintenance of accounts is the responsibility of college. The college has maintained its accounts following 'Fund based accounting'. Separate funds are maintained for separate activities and separate cash book showing the receipt and payment are maintained for each funds separately. Separate subsidiary bank accounts are also maintained for each fund separately. All the receipts and expenditures has been recorded in the books on 'cash basis' only.

Also, the operations of systems, procedure and controls are the responsibility of the management and our responsibility is to express an opinion on the weakness in internal controls, risk management and governance framework, highlighting any exceptions and cases of non-compliance and suggest or recommend improvements in the design and operations of controls based on internal audit.

**Objectives of audit:**

The objectives of Internal Audit are to:-

1. Ensure that the accounting and financial management systems remain reliable and effective in design and to assess the extent to which they are being followed;
2. Review the efficacy, adequacy and application of accounting, financial and operating controls and thereby ensure the accuracy of the books of accounts;





3. Verify that the system of internal check is effective in design and operation in order to ensure the prevention and early detection of defalcations, frauds, misappropriations and misapplications;
4. Identify areas of significant inefficiencies in the existing systems and suggest necessary remedial measures;
5. Confirm the existence of financial propriety in all decision and verify compliance to government and statutory requirements;
6. Check that all expenditure incurred from various Fund Account has the necessary supporting documents and have been incurred in accordance with the rules of the sanctioning authority; and

### **Scope of audit**

The scope of internal audit includes examination of the fund wise books of accounts maintained by the entity with relevant vouchers and evaluating the policies, procedures and system which are in place to ensure proper utilization of the funds.


### **Opinion**

Based on our audit we report that:

- 1) We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of our audit.
- 2) In our Opinion, proper accounts are being maintained by the college. Receipts and disbursements of the college are properly reflected in the accounts maintained by the college.
- 3) The vouchers produced for verification are in agreement with the books of accounts.
- 4) In our opinion and to the best of our information and according to the explanations given to us the said accounts, **except the issues raised in observation para attached herewith**, give the information in the manner so required and give a true and fair view of the receipts and payments of the college for the year ended 31<sup>st</sup> March, 2024.

Date: 11/07/2024  
Place: Guwahati

For, Mahanta & Co.  
Chartered Accountants



CA Nilamoni Mahanta  
Proprietor  
M. No: 068633  
UDIN: 24068633BKECIN4652



## OBSERVATIONS:

- A) One of the core principles of fund accounting is segregating funds based on their designated purposes. This separation helps organizations maintain clear records and track the financial performance of each fund independently.

*The Designated funds* are unrestricted funds which have been set aside by the management for specific purposes or to meet specific future commitments.

But it has been observed that on certain occasions designated funds are being used for purposes other than the specific purpose.

### B) Non Deduction of Statutory duties

- a) In the following instances GST TDS has not been deducted, even though the authority is liable to deduct and deposit the same:

i) Work Order given to M/s India Scientific Co vide no MC/2023/189 for a value amounting to more than Rs. 2.5 Lakhs, but GST TDS not deducted from their bill. (Voucher no 154, General Fund (HDFC))

ii) Amount Paid to North East Web Solution against bill dated 16/01/2024, the work order being in continuous nature with value exceeding the limit.

- b) In the following instances Income Tax TDS has not been deducted, even though the authority is liable to deduct and deposit the same:

i) Rs. 116230/- Paid to North East Web Solution on 10/04/2023, being the last installment of the bill dated 14<sup>th</sup> March 2023.

ii) Rs. 136682/- Paid to North East Web Solution on 19/01/2024, being the first installment of the bill dated 16<sup>th</sup> January 2024.

iii) Rs. 140000/- paid to UD Web Solutions against printing of College ID Cards. Also it appears that the entity is related to one of the employee of the institute. The authority should ensure compliances of related service rules.

### C) Non Deposit of deducted statutory duties

- a) GST TDS and IT TDS amounting to Rs. 3600 and Rs 1800 respectively has been deducted from the bill of M/s India Scientific Co (Voucher No 106, General Fund (HDFC)), but the amount is not deposited

- D) It has been observed in certain instances that payment has been made without obtaining proper invoices from the supplier/service provider. Some of the instances are given below:



- a) Voucher No 158 of General Fund (HDFC): Payment made to ICT Academy against 'Proforma invoice'.
- b) Voucher No 176 of General Fund (HDFC): Payment made to Khizer Traders against 'Estimate'.
- c) Voucher No 74 of Commerce Fund: Payment made to Morigaon Service Station without proper invoice.

Date: 11/07/2024  
Place: Guwahati



For, Mahanta & Co.  
Chartered Accountants

A handwritten signature in blue ink, appearing to read "N. Mahanta".

CA Nilamoni Mahanta  
Proprietor

M. No: 068633

UDIN: 24068633BKECIN4652



**MORIGAON COLLEGE**  
**GASBARI, MORIGAON NAGAON ROAD**  
**MORIGAON, ASSAM, 782105**

**FUND INDEX**

SL. NO	FUND NAME	BANK NAME	A/C NO
<b>A</b>	RESERVE FUND (Annexure A)		
<b>B</b>	FUND WISE RECEIPT & PAYMENT ACCOUNTS		
1	GENERAL FUND	PNB	0291010100920
		HDFC	50100524380491
2	UGC FUND	SBI	11317478502
3	EXAMINATION FUND	PNB	0291010103833
4	BUILDING FUND	PNB	0291010114886
5	COMMERCE FUND	CBI	3186831522
6	INFRASTRUCTURE DEVELOPMENT FUND	CANARA BANK	4092101001900
			4092101001916
			4092101001841
7	LIBRARY FUND	PNB	0291010103830
8	GU/COUNCIL PERMISSION & AFFILIATION FUND	AGVB	7273010004939
9	COMPUTER FUND	AGVB	7273010004981
10	UNION SOCIAL FUND	PNB	0291010103832
11	STUDENT AID FUND	PNB	0291010103834
12	MAGAZINE FUND	PNB	0291010103829
13	COMMON ROOM FUND	PNB	0291010103835
14	TUITION FEES FUND	PNB	0291010135221
15	LABORATORY FUND	SBI	32121544210
16	MAJOR RESEARCH PROJECT FUND	SBI	31664403958
17	BIO MASS AND BIO GAS FUND	SBI	30377723063
18	VOCATIONAL FUND	SBI	11317479094
19	DISASTER MANAGEMENT FUND	SBI	30303698611
20	GAMES FUND	PNB	0291010103831
21	HOSTEL FUND	PNB	0291010109446
22	LABORATORY DEVELOPMENT FUND	SBI	30560108413
23	SCHOLARSHIP FUND	SBI	34529144281
24	GOLDEN JUBILEE FUND	AGVB	7273010004940
25	XEROX MACHINE FUND	AGVB	7273010001422
26	ELECTRICITY FUND	PNB	0291010114745
27	NSS FUND	AGVB	7273010004763
28	BUILDING CONSTRUCTION COMMITTEE FUND	PNB	0291010577311
29	INDOOR SPORTS FUND	SBI	31742774129
30	COLLEGE CANTEEN FUND	A/c	7273010004952
31	PERMISSION & AFFILIATION FUND	HDFC	50100519376498



**MORIGAON COLLEGE**  
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**ANNEXURE-A**

**RESERVE FUND**  
Punjab National Bank

<b>Date of Issue/Renewal</b>	<b>Account No.</b>	<b>Face Value</b>	<b>Date of Maturity</b>	<b>Maturity Value</b>	<b>Remarks</b>
07/08/2022	291100493550	18,61,407.00	07/08/2027	24,76,350.00	
13/07/2020	291100412407	1,02,506.93	13/07/2025	1,33,378.38	

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**MORIGAON COLLEGE**  
**GASBARI, MORIGAON NAGAON ROAD**  
**MORIGAON, ASSAM, 782105**

**GENERAL FUND (PNB A/C NO 0291010100920)**  
**RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED ON 31.03.2024**

RECEIPTS	₹	PAYMENTS	₹	₹
<b>To, Opening Balance</b>				
*Cash at Bank (Punjab National Bank- 0291010100920)	1,01,33,838.52	By Payment of Salary & Honorarium		22,150.00
* Cash in Hand	-	* Payment of TA/DA/Conveyance		26,360.00
		* Expenses on Refreshment, meetings and other celebrations		6,100.00
* Grant Received from Director, Higher Education, Assam	78,80,150.00	* Coaching Expenses		2,19,000.00
* GSLI Maturity Claim	2,41,237.00	* Expenses for Video Production		17,000.00
* Receipts from Higher Education Assam	1,800.00	* Yarn Purchases		2,900.00
<b>* Misc Fees Collection</b>		* Income Tax		5,353.00
Fine Collection	1,03,950.00	* Bank Charges		666.71
Fees Collection of NCC Nagaon	10,940.00	* Misc. & Contingency		18,600.00
Badminton Admission Fees	8,200.00			
Shooting Range Admission Fees	1,600.00	<b>By Repairs &amp; Maintenance</b>		
Electricity Charges Received	43,000.00	Repairs & Maintenance of Mandir	8,500.00	
Receipts from DG Machine	1,000.00	Beautification	9,500.00	
Vanue Charge	15,500.00	Labour Payment(cleaning etc)	26,000.00	
APSC Admission	1,22,500.00	Repairs & Maintenance	77,700.00	1,21,700.00
<b>* Sale Proceeds</b>		<b>By Capital Expenditures</b>		
Selling of Milk & Fruits	36,918.00	*Purchase of Water Purifier		29,000.00
Selling of Gamosa & Sadar	10,330.00			
Selling of Cow & Goat	53,950.00	<b>By Fund Transfer</b>		
		* HDFC General Fund Account		1,78,61,219.00
* Saving Bank Interest	6,812.00			
		<b>By, Closing Balance</b>		
		Cash at Bank	3,41,676.81	
		Cash in Hand	-	3,41,676.81
	<b>1,86,71,725.52</b>			<b>1,86,71,725.52</b>





**MORIGAON COLLEGE**  
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**GENERAL FUND(HDFC-(A/c No 50100524380491)**  
**RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED ON 31.03.2024**

RECEIPTS	₹	PAYMENTS	₹	₹
<b>To, Opening Balance</b>				
* Cash at Bank (HDFC (A/c No 50100524380491))	11,95,062.47	By Payment of Salary & Honorarium		38,68,593.00
* Cash in Hand	-	" Payment of TA/DA/Conveyance		70,945.00
		" GU Regt & Enrolment Fees		9,51,150.00
		" AHSEC Registration Fees		70,700.00
		" Remuneration paid		24,875.00
* Bank Interest	88,554.00	" Expenses on Refreshment, meetings and other celebrations		76,660.00
* Fees Collection	65,83,153.08	" ICT Academy Renewal Fees		20,650.00
* Fund Transfer from General Fund PNB	1,78,61,219.00	" Registration fees with SGECT		10,000.00
		" Expenses on Printing & Stationery(Including office supplies)		4,67,414.00
* Fund Transfer from Hostel Fund	1,50,000.00	<b>By Repairs &amp; Maintenance</b>		
* Fund Transfer from Exam Fund (Axis)	5,12,007.00	" Beautifications	72,700.00	
		" Labour Payment(cleaning etc)	1,28,550.00	
		" Other Repairs & Maintenance	1,06,270.00	
		" Open Stage Work	61,000.00	3,68,520.00
		<b>By IT/ICT Related Expenses</b>		
		" Internet expenses	1,11,780.00	
		" Website Expense	2,94,912.00	4,06,692.00
		<b>By Computer Purchase</b>		
		" Installation of workstation and computing System	10,53,126.00	
		" Computer & Accessories	85,050.00	11,38,176.00
		<b>By Infrastructure Augmentation Expenses</b>		
		" Construction of wall	1,21,000.00	
		" Expenses for Principal Room Construction	1,96,900.00	
		" Purchase of Tiles	3,77,797.00	
		" False Ceiling work	1,93,700.00	
		" Electrical goods & installations	6,08,987.00	
		" Design planning and Drawing Expense	46,000.00	
		" Purchase of desk and Bench	7,35,862.00	
		" Purchase of Furniture	1,74,000.00	
		" Purchase of Equipments	10,327.00	
		" Construction Materials	3,62,075.00	28,26,648.00
		" Goods for Physics Laboratory		5,72,357.00
		" Purchases of Lab Materials		76,500.00
		" Meeting Expenses		1,28,430.00
		" NAAC Office Expense		4,72,000.00
		" Cost of Fuel		24,608.00
		" Bank Charges		3,009.00
		" GST TDS Paid		44,589.00
		" IQAC Work		1,14,000.00
		" Audit Fees		45,000.00
		" TDS Paid		16,942.00
		" TDS Filing Fees		8,500.00
		" Misc. & Contingency		22,780.00
		" Water Supply		11,450.00
		" Municipality Tax		32,832.00
		" Soil Purchase		4,400.00
		" Purchase of Yarn		5,470.00
		" College ID Card		1,40,000.00
		" Workshop Expenses		25,000.00
		" Training Expenses		1,330.00
		" Advertisement Expense		43,052.00
		<b>By Fund Transfer</b>		
		" Electricity Fund		7,80,100.00
		" Golden Jubilee		5,80,600.00
		" Tution Fees Fund		10,12,500.00
		" Magazine Fund		2,90,300.00
		" Library Fund		5,66,200.00
		" Games Fund		1,45,150.00
		" Union Social Fund		7,81,200.00
		" Examination Fund (PNB)		2,48,950.00
		" Examination Fund (AXIS Bank)		8,71,000.00
		" Student Aid Fund		1,40,200.00
		" Common Room Fund		70,100.00
		" Commerce Fund		8,17,600.00
		" GU/Council Permission & Affiliation Fund		2,13,900.00
		" Laboratory Fund		4,12,850.00
		" Building Fund		4,90,700.00
		<b>By Closing Balance</b>		
		Cash at Bank (HDFC (A/c No 50100524380491))	68,75,373.55	
		Cash in Hand		68,75,373.55
	<b>2,63,89,995.55</b>			<b>2,63,89,995.55</b>



**MORIGAON COLLEGE**  
**GASBARI, MORIGAON NAGAON ROAD**  
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**UGC FUND (SBI A/C NO- 11317478502 )**  
**RECIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED ON 31.03.2024**

RECEIPTS	₹	₹	PAYMENTS	₹	₹
<b>TO OPENING BALANCE</b>					
Cash at Bank State Bank of India (A/c No 11317478502 )	1,257.62				
Cash in Hand	-	1,257.62			
" Saving Bank Interest		36.00			
			<b>" CLOSING BALANCE</b>		
			Cash at Bank State Bank of India (A/c No 11317478502 )	1,293.62	
			Cash in Hand	-	1,293.62
		<b>1,293.62</b>			<b>1,293.62</b>





**MORIGAON COLLEGE**  
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**EXAMINATION FUND(PNB A/C NO- 0291010103833)**  
**RECIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED ON 31.03.2024**

RECEIPTS	₹	₹	PAYMENTS	₹	₹
<b>TO OPENING BALANCE</b>			By Bank Charges		0.87
Cash at Bank (Punjab National Bank- 0291010103833)	89,226.98		* Fuel Expenses		13,833.00
Cash in Hand	-	89,226.98	* Printing & Stationary		33,380.00
* Saving Bank Interest		6,374.00	* Transfer to Examination Fund-2523		89,700.00
* Transfer from General Fund		2,48,950.00	* TA Exp		11,280.00
Received from AHSEC for Reibursement of HS 2nd Yr Final Examination Fees		89,700.00	* Refreshment Expenses		690.00
			<b>* Repairs &amp; Maintenance</b>		
			Computer	3,500.00	
			Toilet Repairs of Commerce Block	51,900.00	55,400.00
			* Expenses for Online Portal		1,25,000.00
			<b>* CLOSING BALANCE</b>		
			Cash at Bank (Punjab National Bank- 0291010103833)	1,04,967.11	
			Cash in Hand	-	1,04,967.11
		<b>4,34,250.98</b>			<b>4,34,250.98</b>



**MORIGAON COLLEGE**  
**GASBARI, MORIGAON NAGAON ROAD**  
**MORIGAON, ASSAM, 782105**

**BUILDING FUND (PNB A/C NO-0291010114886)**  
**RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED ON 31.03.2024**

RECEIPTS	₹	₹	PAYMENTS	₹	₹
<b>TO OPENING BALANCE</b>			By Expenses for Honorarium		60,000.00
Cash at Bank (Punjab National Bank- 0291010114886)	56,245.15		" Expense for Renovation & Construction work of College Campus		2,46,310.00
Cash in Hand	-	56,245.15	<b>By Infrastructure Augmentation Expenses</b>		
* Saving Bank Interest		2,094.00	Wood Purchases for Slab Casting for Admin Building	1,48,000.00	
* Transfer from General Fund		4,90,700.00	Wood Purchases for Weaving House	35,000.00	
			Wood Purchases for Principal Chamber	11,500.00	
			Door Frame for New Principal Chamber	8,000.00	
			Aluminium Stair Case Railing for New Principal Chamber	28,000.00	2,30,500.00
			<b>" CLOSING BALANCE</b>		
			Cash at Bank	12,229.15	
			(Punjab National Bank- 0291010114886)		
			Cash in Hand	-	12,229.15
		<b>5,49,039.15</b>			<b>5,49,039.15</b>





**MORIGAON COLLEGE**  
**GABARI, MORIGAON NAGAON ROAD**  
**MORIGAON, ASSAM, 782105**

**COMMERCE FUND (CBI A/C NO 3186831522 )**  
**RECIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED ON 31.03.2024**

RECEIPTS	₹	₹	PAYMENTS	₹	₹
<b>TO OPENING BALANCE</b>					
Cash at Bank (Central Bank of India 3186831522)	1,33,555.93		By Staff Salary		2,59,342.00
Cash in Hand	-	1,33,555.93	" Bank Charges		705.24
* Transfer from General Fund		8,17,600.00	" Printing and Stationary		20,290.00
* Saving Bank Interest		6,937.00	" National Workshp related expenses		14,200.00
			" Fuel Expenses		45,670.00
			" TA/DA Expenses		15,596.00
			" GST paid		110.69
			" Refreshment expenses		10,409.00
			" NAAC related expenses		6,380.00
			" Misc		5,090.00
			" Awareness Programme		3,000.00
			<b>By Infrastructure Augmentation Expenses</b>		
			" Construction expenses (Principal Chamber)	16,800.00	
			" Furniture & Hardware Items purchase	1,20,000.00	
			" Furniture & Fittings	66,000.00	
			" Purchase of AC	46,500.00	2,49,300.00
			<b>By Computer Purchase</b>		
			" Purchase of Computers		1,40,000.00
			<b>By Repairs &amp; Maintenance</b>		
			" Electrical Works	1,200.00	
			" Repair & Maintenance	30,500.00	
			" Purchase of Soil	30,000.00	
			" Labour expenses	1,26,300.00	1,88,000.00
			<b>* CLOSING BALANCE</b>		
Cash at Bank (Central Bank of India 3186831522)				-	
Cash in Hand				-	
		<b>9,58,092.93</b>			<b>9,58,092.93</b>



**MORIGAON COLLEGE**  
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**INFRASTRUCTURE DEVELOPMENT FUND (CANARA BANK A/C NO- 4092101001900) (GOVT)**  
**RECIEPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED ON 31.03.2024**

RECEIPTS	₹	₹	PAYMENTS	₹	₹
<b>TO OPENING BALANCE</b>					
Cash at Bank (Canara Bank 4092101001900)	16,183.00		Labour Expenses		2,800.00
Cash in Hand	-	16,183.00	<b>* CLOSING BALANCE</b>		
* Saving Bank Interest		474.00	Cash at Bank (Canara Bank 4092101001900)	13,857.00	13,857.00
		<b>16,657.00</b>	Cash in Hand	-	
					<b>16,657.00</b>

**INFRASTRUCTURE DEVELOPMENT FUND (CANARA BANK A/C NO-4092101001916)**  
**RECIEPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED ON 31.03.2024**

RECEIPTS	₹	₹	PAYMENTS	₹	₹
<b>TO OPENING BALANCE</b>					
Cash at Bank (Canara Bank 4092101001916)	12,420.00				
Cash in Hand	-	12,420.00			
* Saving Bank Interest		364.00	<b>BY CLOSING BALANCE</b>		
			Cash at Bank (Canara Bank 4092101001916)	12,784.00	
		<b>12,784.00</b>	Cash in Hand	-	12,784.00
					<b>12,784.00</b>

**INFRASTRUCTURE DEVELOPMENT FUND(CANARA BANK A/C NO-4092101001841)**  
**RECIEPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED ON 31.03.2024**

RECEIPTS	₹	₹	PAYMENTS	₹	₹
<b>TO OPENING BALANCE</b>					
Cash at Bank (Canara Bank 4092101001841)	1,54,974.50		By Labour Payment		1,27,800.00
Cash in Hand	-	1,54,974.50	* <b>Repair &amp; Maintenance</b>		
			Making of Computer Router Rack		19,500.00
* Fine Collection (NC & DC)		51,750.00	* Purchases of Computer UPS & Antivirus		38,000.00
* Saving Bank Interest		1,574.00	* Expenses for New Gas Connection		5,800.00
			* Bank Charges		27.00
		<b>2,08,298.50</b>	<b>* CLOSING BALANCE</b>		
			Cash at Bank (Canara Bank 4092101001841)	17,171.50	
			Cash in Hand	-	17,171.50
					<b>2,08,298.50</b>





**MORIGAON COLLEGE**  
**GASBARI, MORIGAON NAGAON ROAD**  
**MORIGAON, ASSAM, 782105**

**LIBRARY FUND(PNB A/C NO - 0291010103830)**  
**RECIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED ON 31.03.2024**

RECEIPTS	₹	₹	PAYMENTS	₹	₹
<b><u>TO OPENING BALANCE</u></b>					
Cash at Bank (PNB- 0291010103830)	95,926.65		<b><u>By Books &amp; Journal</u></b>		3,34,025.00
Cash in Hand	-	95,926.65	" Purchase of Books		27,564.00
			" News Paper & Journals Bill		
* Transfer from General Fund		5,66,200.00	<b><u>By IT/ICT Related Expenses</u></b>		20,000.00
* Late Fine Collection		-	" Domain Charges		
* Saving Bank Interest		4,805.00	<b><u>By Repairs &amp; Maintenance</u></b>		3,000.00
			" Labour Charges of Repairs for Library Wash Room		
			<b><u>By Infrastructure Augmentation Expenses</u></b>		2,40,740.00
			" Making of Library Sculpture	14,500.00	
			" Purchases of Book Self for Library	80,000.00	
			" Purchases of Smart TV, Barcode Attendance Reader and Configuration and Installation Charge	1,46,240.00	
			" Computer Exp		3,800.00
			" AMC Fees		5,900.00
			" Printing & Stationary		3,940.00
			" Electrical Exp		7,360.00
			" Bank Charge		400.90
			<b><u>" CLOSING BALANCE</u></b>		
			Cash at Bank	20,201.75	
			(Punjab National Bank- 0291010103830)		
			Cash in Hand	-	20,201.75
		<b>6,66,931.65</b>			<b>6,66,931.65</b>



**MORIGAON COLLEGE**  
**GASBARI, MORIGAON NAGAON ROAD**  
**MORIGAON, ASSAM, 782105**

**GU/COUNCIL PERMISSION & AFFILIATION FUND (AGVB A/C NO- 7273010004939)**  
**RECIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED ON 31.03.2024**

RECEIPTS	₹	₹	PAYMENTS	₹	₹
<b>TO OPENING BALANCE</b>					
Cash at Bank (AGVB- 7273010004939)	6,489.50		By Bank Charges		18.00
Cash in Hand	-	6,489.50			-
* Saving Bank Interest		170.00	<b>" CLOSING BALANCE</b>		
			Cash at Bank (AGVB- 7273010004939)	6,641.50	
			Cash in Hand	-	6,641.50
		<b>6,659.50</b>			<b>6,659.50</b>





**MORIGAON COLLEGE**  
**GASBARI, MORIGAON NAGAON ROAD**  
**MORIGAON, ASSAM, 782105**

**COMPUTER FUND (AGVB A/C NO-7273010004981)**  
**RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED ON 31.03.2024**

RECEIPTS	₹	₹	PAYMENTS	₹	₹
<b><u>TO OPENING BALANCE</u></b>					
Cash at Bank (AGVB-7273010004981)	977.00		By Bank Charges		18.00
Cash in Hand	-	977.00			
" Saving Bank Interest		26.00	<b><u>" CLOSING BALANCE</u></b>		
			Cash at Bank (AGVB-7273010004981)	985.00	
			Cash in Hand	-	985.00
		<b>1,003.00</b>			<b>1,003.00</b>



**MORIGAON COLLEGE**  
**GASBARI, MORIGAON NAGAON ROAD**  
**MORIGAON, ASSAM, 782105**

**UNION SOCIAL FUND (PNB A/C NO- 0291010103832)**  
**RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED ON 31.03.2024**

RECEIPTS	₹	₹	PAYMENTS	₹	₹
<b>TO OPENING BALANCE</b>					
Cash at Bank (Punjab National Bank- 0291010103832)	12,721.12		By News Paper Bill		1,444.00
Cash in Hand		12,721.12	" Debate Competition Expenses		11,340.00
* Saving Bank Interest		1,913.00	" Expenses for Youth Festival		1,10,000.00
* Transfer from General Fund		7,81,200.00	" Expenses for Celebration of College Week		1,84,000.00
			" Purchase of Blazzer , Exp on Pad & Id Card		66,890.00
			" Bank Charges		511.23
			" Expenses for Inter College Kabadi Competition		84,900.00
			" Expenses for Saraswati Puja Celebration		90,000.00
			" Expenses for Sankardev Tithi Celebration		8,000.00
			" Expenses for Freshmen Social Celebration		2,05,000.00
			<b>* CLOSING BALANCE</b>		
			Cash at Bank	33,748.89	
			(Punjab National Bank-0291010103832)		
			Cash in Hand	-	33,748.89
		<b>7,95,834.12</b>			<b>7,95,834.12</b>





**MORIGAON COLLEGE**  
**GASBARI, MORIGAON NAGAON ROAD**  
**MORIGAON, ASSAM, 782105**

**STUDENT AID FUND (PNB A/C NO- 0291010103834)**  
**RECIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED ON 31.03.2024**

RECEIPTS	₹	₹	PAYMENTS	₹	₹
<b>TO OPENING BALANCE</b>			By Student Aid Expenses		1,22,300.00
Cash at Bank	4,65,939.83		" Expenses for Student		22,000.00
Punjab National Bank- 0291010103834)			" Bank Charges		19.47
Cash in Hand	-	4,65,939.83	" LIP Expnese		2,974.00
" Transfer from General Fund		1,40,200.00			
" Saving Bank Interest		13,975.00			
" Cheque Return from Student (Baishnab Kr. Das)		1,500.00			
			<b>" CLOSING BALANCE</b>		
			Cash at Bank	4,74,321.36	
			Punjab National Bank- 0291010103834)		4,74,321.36
			Cash in Hand	-	
		<b>6,21,614.83</b>			<b>6,21,614.83</b>



**MORIGAON COLLEGE**  
**GASBARI, MORIGAON NAGAON ROAD**  
**MORIGAON, ASSAM, 782105**

**MAGAZINE FUND (PNB A/C NO- 0291010103829)**  
**RECIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED ON 31.03.2024**

RECEIPTS	₹	₹	PAYMENTS	₹	₹
<b><u>TO OPENING BALANCE</u></b>			By Expenses for College Magazine Printing		1,65,000.00
Cash at Bank (Punjab National Bank- 0291010103829)	3,29,540.46		" Expenses for News Letter Printing		7,000.00
Cash in Hand	-	3,29,540.46	" Bank Charges		2.66
* Transfer from General Fund		2,90,300.00	" Expenses for Publish of Magazine "Srutoswini"		10,000.00
* Saving Bank Interest		8,192.00	" Expenses for Printing of Botany Dept Magazine		7,000.00
			" Expenses for Printing of E-Magazine Publish (Jagaran)		3,900.00
			<b><u>" CLOSING BALANCE</u></b>		
			Cash at Bank	4,35,129.80	
			(Punjab National Bank- 0291010103829)		
			Cash in Hand	-	4,35,129.80
		<b>6,28,032.46</b>			<b>6,28,032.46</b>





**MORIGAON COLLEGE**  
**GASBARI, MORIGAON NAGAON ROAD**  
**MORIGAON, ASSAM, 782105**

**COMMON ROOM FUND (PNB A/C NO- 0291010103835)**  
**RECIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED ON 31.03.2024**

RECEIPTS	₹	₹	PAYMENTS	₹	₹
<b><u>TO OPENING BALANCE</u></b>					
Cash at Bank (PNB- 0291010103835)	2,16,636.98		By Labour Payment		5,000.00
Cash in Hand	-	2,16,636.98	* Expenses for Painting of Boys & Girls Common Room		9,000.00
* Transfer from General Fund		70,100.00	* Electrical Expenses		80,000.00
* Saving Bank Interest		7,133.00	* Bank Charges		1.17
			<b><u>CLOSING BALANCE</u></b>		
			Cash at Bank (PNB- 0291010103835)	1,99,868.81	
			Cash in Hand	-	1,99,868.81
		<b>2,93,869.98</b>			<b>2,93,869.98</b>



**MORIGAON COLLEGE**  
**GASBARI, MORIGAON NAGAON ROAD**  
**MORIGAON, ASSAM, 782105**

**TUITION FEES FUND(PNB A/C NO- 0291010135221)**  
**RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED ON 31.03.2024**

RECEIPTS	₹	₹	PAYMENTS	₹	₹
<b><u>TO OPENING BALANCE</u></b>			By Diamond Jubilee Celebration Expenses		2,15,500.00
Cash at Bank (Punjab National Bank- 0291010135221)	9,09,935.97		* Purchases of Fire Fighting Equipment		3,49,025.00
Cash in Hand	-	9,09,935.97	* GST TDS		6,070.00
* Transfer from General Fund		10,12,500.00	* Income Tax		3,035.00
* Saving Bank Interest		31,672.00	* Exp for Fitting and Fixing of Paver Block in Cycle Stand		1,85,000.00
			* Affiliation fees to Gauhati University		10,52,550.00
			<b><u>CLOSING BALANCE</u></b>		
			Cash at Bank	1,42,927.97	
			(Punjab National Bank- 0291010135221)		
			Cash in Hand	-	1,42,927.97
		<b>19,54,107.97</b>			<b>19,54,107.97</b>



**MORIGAON COLLEGE**  
**GASBARI, MORIGAON NAGAON ROAD**  
**MORIGAON, ASSAM, 782105**

**LABORATORY FUND (SBI A/C NO-32121544210)**  
**RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED ON 31.03.2024**

RECEIPTS	₹	₹	PAYMENTS	₹	₹
<b>TO OPENING BALANCE</b>			By Expenses for Chemical Purchases		1,10,900.00
Cash at Bank (State Bank of India- 32121544210)	44,406.50		* Repairs & Maintance		29,300.00
Cash in Hand	-	44,406.50	* Expenses for Lab Equipment Purchases		31,300.00
* Transfer from General Fund		4,12,850.00	* Purchases of Toner Cartridge for Office Xerox Machine		16,500.00
* Saving Bank Interest		8,064.00			
			<b>* CLOSING BALANCE</b>		
			Cash at Bank	2,77,320.50	
			(State Bank of India- 32121544210)		
			Cash in Hand	-	2,77,320.50
		<b>4,65,320.50</b>			<b>4,65,320.50</b>





**MORIGAON COLLEGE**  
**GASBARI, MORIGAON NAGAON ROAD**  
**MORIGAON, ASSAM, 782105**

**MAJOR RESEARCH PROJECT FUND (SBI A/C NO- 31664403958)**  
**RECIEPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED ON 31.03.2024**

RECEIPTS	₹	₹	PAYMENTS	₹	₹
<b>TO OPENING BALANCE</b>					
Cash at Bank (SBI-31664403958)	1,80,396.50		By Gauhati University Renewal Fees		74,000.00
Cash in Hand	-	1,80,396.50	" Purchases of Lab Equipment		33,900.00
" Saving Bank Interest		4,297.00	<b>" CLOSING BALANCE</b>		
			Cash at Bank (SBI- 31664403958)	76,793.50	
			Cash in Hand	-	76,793.50
		<b>1,84,693.50</b>			<b>1,84,693.50</b>



**MORIGAON COLLEGE**  
**GASBARI, MORIGAON NAGAON ROAD**  
**MORIGAON, ASSAM, 782105**

**BIO MASS AND BIO GAS FUND(SBI A/C NO- 30377723063)**  
**RECIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED ON 31.03.2024**

RECEIPTS	₹	₹	PAYMENTS	₹	₹
<b><u>TO OPENING BALANCE</u></b>					
Cash at Bank (State Bank Of India 30377723063)	24,719.00				
Cash in Hand	-	24,719.00	<b><u>" CLOSING BALANCE</u></b>		
" Saving Bank Interest		675.00	Cash at Bank (State Bank Of India 30377723063)	25,394.00	
			Cash in Hand	-	25,394.00
		<b>25,394.00</b>			<b>25,394.00</b>



**MORIGAON COLLEGE**  
**GASBARI, MORIGAON NAGAON ROAD**  
**MORIGAON, ASSAM, 782105**

**VOCATIONAL FUND (SBI A/C NO- 11317479094)**  
**RECIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED ON 31.03.2024**

RECEIPTS	₹	₹	PAYMENTS	₹	₹
<b>TO OPENING BALANCE</b>					
Cash at Bank (State Bank of India- 11317479094)	2,511.44				
Cash in Hand	-	2,511.44			
" Saving Bank Interest		68.00		2,579.44	
			<b>" CLOSING BALANCE</b>		
			Cash at Bank (State Bank of India- 11317479094)	2,579.44	
			Cash in Hand	-	2,579.44
		<b>2,579.44</b>			<b>2,579.44</b>





**MORIGAON COLLEGE**  
**GASBARI, MORIGAON NAGAON ROAD**  
**MORIGAON, ASSAM, 782105**

**DISASTER MANAGEMENT FUND (SBI A/C NO- 30303698611)**  
**RECIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED ON 31.03.2024**

RECEIPTS	₹	₹	PAYMENTS	₹	₹
<b>TO OPENING BALANCE</b>			By Expenses for Digital Screen Purchases		2,49,000.00
Cash at Bank (State Bank Of India 30303698611)	3,90,308.78		" Annual Fees to IIT Bombay for Spoken English Tutorial Course		25,000.00
Cash in Hand	-	3,90,308.78	<u>" Expenses for Extention Activity Programme of Geography and Disaster Management Department</u>		
" Saving Bank Interest		2,756.00	Flex Printing	9,900.00	
			Refreshment	780.00	
			Fuel	593.00	
			Gamosa	200.00	
			Photo Baining	5,300.00	
			Computer Repairing	1,000.00	17,773.00
			" Purchases of Laborotary Item		19,000.00
			" GST TDS Paid		4,400.00
			" Income Tax Paid		2,200.00
			<b><u>" CLOSING BALANCE</u></b>		
			Cash at Bank (State Bank Of India 30303698611)	75,691.78	
			Cash in Hand	-	75,691.78
		<b>3,93,064.78</b>			<b>3,93,064.78</b>



**MORIGAON COLLEGE**  
**GASBARI, MORIGAON NAGAON ROAD**  
**MORIGAON, ASSAM, 782105**

**GAMES FUND(PNB A/C NO- 0291010103831)**  
**RECIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED ON 31.03.2024**

RECEIPTS	₹	₹	PAYMENTS	₹	₹
<b>TO OPENING BALANCE</b>					
Cash at Bank (Punjab National Bank- 0291010103831)	2,62,748.42		By Purchase of Soil		21,500.00
Cash in Hand	-	2,62,748.42	* Purchase of bricks for basketball ground/court		79,500.00
* Transfer from General Fund		1,45,150.00	* Games & Sports Equipment		83,650.00
* Saving Bank Interest		4,613.00	* TA Exp		2,135.00
			* Exp for College Week Medals etc		34,000.00
			* Bank Charges		6.20
			<b>" CLOSING BALANCE</b>		
			Cash at Bank (Punjab National Bank- 0291010103831)	1,91,720.22	
			Cash in Hand	-	1,91,720.22
		<b>4,12,511.42</b>			<b>4,12,511.42</b>



**MORIGAON COLLEGE**  
**GABBARI, MORIGAON NAGAON ROAD**  
**MORIGAON, ASSAM, 782105**

**HOSTEL FUND (PNB A/C NO- 0291010109446)**  
**RECIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED ON 31.03.2024**

RECIPTS	₹	₹	PAYMENTS	₹	₹
<b>TO OPENING BALANCE</b>					
Cash at Bank (PNB 0291010109446)	2,65,855.13		By Salary to Staff		5,73,725.00
Cash in Hand	-	2,65,855.13	" Printing and Stationary		17,425.00
" Hostel Fees Collection		9,00,002.00	" Repairs & Maintance		83,220.00
" Saving Bank Interest		11,508.00	" Bank Charges		741.03
			" Electrical Expenses for Girls Hostel		17,300.00
			" Fund Transfer to General Fund		1,50,000.00
			" Fees for Online Submission of IIQA to the NAAC		29,813.00
			<b>" CLOSING BALANCE</b>		
			Cash at Bank (PNB- 0291010109446)	3,05,141.10	
			Cash in Hand	-	3,05,141.10
		<b>11,77,365.13</b>			<b>11,77,365.13</b>





**MORIGAON COLLEGE**  
**GASBARI, MORIGAON NAGAON ROAD**  
**MORIGAON, ASSAM, 782105**

**SCHOLARSHIP FUND (SBI A/C NO- 34529144281)**  
**RECIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED ON 31.03.2024**

RECIPTS	₹	₹	PAYMENTS	₹	₹
<b>TO OPENING BALANCE</b>					
Cash at Bank (State Bank of India 34529144281)	19,26,577.51				
Cash in Hand	-	19,26,577.51			
Saving Bank Interest		52,768.00			
		<b>19,79,345.51</b>			
			<b>* CLOSING BALANCE</b>		
			Cash at Bank (State Bank of India 34529144281)	19,79,345.51	
			Cash in Hand	-	19,79,345.51
					<b>19,79,345.51</b>



**MORIGAON COLLEGE**  
**GASBARI, MORIGAON NAGAON ROAD**  
**MORIGAON, ASSAM, 782105**

**BANK RECONCILIATION STATEMENT**

**Fund : Scholarship Fund**

**Bank Account : SBI A/C NO- 34529144281**

PARTICULARS			₹
Bank Balance as per Cash Book			19,79,345.51
Add: Cheque Issued but not Presented for Payments in the Bank			
Date	Particulars	Amount	
2015-16	Payment of Scholarship	4,000.00	
			4,000.00
Bank Balance as per Pass Book			<b>19,83,345.51</b>



**MORIGAON COLLEGE**  
**GASBARI, MORIGAON NAGAON ROAD**  
**MORIGAON, ASSAM, 782105**

**GOLDEN JUBILEE FUND (AGVB A/C NO- 7273010004940)**  
**RECIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED ON 31.03.2024**

RECEIPTS	₹	₹	PAYMENTS	₹	₹
<b><u>TO OPENING BALANCE</u></b>					
Cash at Bank (AGVB- 7273010004940)	14,802.50		By Bank Charges		18.00
Cash in Hand	-	14,802.50			
" Transfer from General Fund		5,80,600.00	" <b><u>CLOSING BALANCE</u></b>		
" Saving Bank Interest		2,486.00	Cash at Bank (AGVB- 7273010004940)	5,97,870.50	
			Cash in Hand	-	5,97,870.50
		<b>5,97,888.50</b>			<b>5,97,888.50</b>





**MORIGAON COLLEGE**  
**GASBARI, MORIGAON NAGAON ROAD**  
**MORIGAON, ASSAM, 782105**

**XEROX MACHINE FUND (AGVB A/C NO-7273010001422)**  
**RECIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED ON 31.03.2024**

RECEIPTS	₹	₹	PAYMENTS	₹	₹
<b><u>TO OPENING BALANCE</u></b>					
Cash at Bank (AGVB- 7273010001422)	32,151.00		By, Printing & Stationery		31,410.00
Cash in Hand	-	32,151.00	" Bank Charges		21.00
" Saving Bank Interest		499.00			
" Collection from Xerox Machine		3,329.00			
			<b><u>" CLOSING BALANCE</u></b>		
			Cash at Bank (AGVB- 7273010001422)	4,548.00	
			Cash in Hand	-	4,548.00
		<b>35,979.00</b>			<b>35,979.00</b>



**MORIGAON COLLEGE**  
**GASBARI, MORIGAON NAGAON ROAD**  
**MORIGAON, ASSAM, 782105**

**ELECTRICITY FUND (PNB A/C NO- 0291010114745)**  
**RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED ON 31.03.2024**

RECEIPTS	₹	₹	PAYMENTS	₹	₹
<b>TO OPENING BALANCE</b>					
Cash at Bank (PNB- 0291010114745)	16,779.50		* Electrical Expenses		1,840.00
Cash in Hand	-	16,779.50	* Electrical Equipments Purchases		4,902.00
* Transfer from General Fund		7,80,100.00	* Electricity Bill		6,05,743.00
* Saving Bank Interest		6,771.00	* Bank Charges		24.79
			<b>* CLOSING BALANCE</b>		
			Cash at Bank (PNB- 0291010114745)	1,91,140.71	
			Cash in Hand	-	1,91,140.71
		<b>8,03,650.50</b>			<b>8,03,650.50</b>



**MORIGAON COLLEGE**  
**GASBARI, MORIGAON NAGAON ROAD**  
**MORIGAON, ASSAM, 782105**

**NATIONAL SERVICE SCHEME (NSS) (AGVB A/C NO-7273010004763 )**  
**RECIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED ON 31.03.2024**

RECEIPTS	₹	₹	PAYMENTS	₹	₹
<b>TO OPENING BALANCE</b>					
Cash at Bank (AGVB-7273010004763)	1,36,204.00		By Bank Charges		18.00
Cash in Hand	-	1,36,204.00	* Expenses for Tree Plantation Programme		2,590.00
			* Expenses for Purchases of Plant for College Beautification		42,500.00
* Saving Bank Interest		3,268.00	* Flex Printing for Anti Tabaco Programme		5,400.00
			* Expenses for NSS Regular activity		2,750.00
			* Expenses for NSS National Environment Day Celebration		6,600.00
			* Expenses for Save Water and Save Life Programme		22,810.00
			<b>* CLOSING BALANCE</b>		
			Cash at Bank (AGVB-7273010004763)	56,804.00	
			Cash in Hand	-	56,804.00
		<b>1,39,472.00</b>			<b>1,39,472.00</b>



**MORIGAON COLLEGE**  
**GASBARI, MORIGAON NAGAON ROAD**  
**MORIGAON, ASSAM, 782105**

**BUILDING CONSTRUCTION COMMITTEE (PNB A/C NO-0291010577311 )**  
**RECIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED ON 31.03.2024**

RECEIPTS	₹	₹	PAYMENTS	₹	₹
<b><u>TO OPENING BALANCE</u></b>					
Cash at Bank (PNB-0291010577311)	4,258.10				
Cash in Hand	-	4,258.10			
" Saving Bank Interest		116.00			
		<b>4,374.10</b>	<b><u>" CLOSING BALANCE</u></b>		
			Cash at Bank (PNB-0291010577311)	4,374.10	
			Cash in Hand	-	4,374.10
					<b>4,374.10</b>





**MORIGAON COLLEGE**  
**GASBARI, MORIGAON NAGAON ROAD**  
**MORIGAON, ASSAM, 782105**

**INDOOR SPORTS FUND (SBI A/C NO-31742774129 )**  
**RECIEPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED ON 31.03.2024**

RECEIPTS	₹	₹	PAYMENTS	₹	₹
<b><u>TO OPENING BALANCE</u></b>					
Cash at Bank (SBI: 31742774129)	5,158.00				
Cash in Hand	-	5,158.00			
" Saving Bank Interest		140.00			
		<b>5,298.00</b>			
			<b><u>" CLOSING BALANCE</u></b>		
			Cash at Bank (SBI: 31742774129)	5,298.00	
			Cash in Hand	-	5,298.00
					<b>5,298.00</b>



**MORIGAON COLLEGE**  
**GASBARI, MORIGAON NAGAON ROAD**  
**MORIGAON, ASSAM, 782105**

**COLLEGE CANTEN FUND (A/C -7273010004952)**  
**RECIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED ON 31.03.2024**

RECEIPTS	₹	₹	PAYMENTS	₹	₹
<b>TO OPENING BALANCE</b>			By Bank Charge		24.00
Cash at Bank (A/C- 7273010004952)	46,554.50		" Repairs & Maintance of Canteen		40,000.00
Cash in Hand	-	46,554.50	" Refreshment Expenses for NCC Cadets		27,800.00
" Deposit from NCC		27,800.00	<b>" CLOSING BALANCE</b>		
" Saving Bank Interest		948.00	Cash at Bank	7,478.50	
			(A/C- 7273010004952)		7,478.50
			Cash in Hand	-	
		<b>75,302.50</b>			<b>75,302.50</b>



**MORIGAON COLLEGE**  
**GASBARI, MORIGAON NAGAON ROAD**  
**MORIGAON, ASSAM, 782105**

**PERMISSION & AFFILIATION FUND (HDFC A/C NO- 50100519376498)**  
**RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED ON 31.03.2024**

RECEIPTS	₹	₹	PAYMENTS	₹	₹
<b>TO OPENING BALANCE</b>					
Cash at Bank (HDFC - 50100519376498)	4,41,684.00		By Fees for Affiliation Certificate		2,000.00
Cash in Hand	-	4,41,684.00	" Re-submission & Affiliation Certificate Fees		2,000.00
" Saving Bank Interest		6,332.00	" Gauhati University Registration & Enrollment Fees		5,85,190.00
" Transfer from General Fund		2,13,900.00	<b>" CLOSING BALANCE</b>		
			Cash at Bank (HDFC - 50100519376498)	72,726.00	
			Cash in Hand	-	72,726.00
		<b>6,61,916.00</b>			<b>6,61,916.00</b>



**MORIGAON COLLEGE**  
**GASBARI, MORIGAON NAGAON ROAD**  
**MORIGAON, ASSAM, 782105**

**LABORATORY DEVELOPMENT FUND (SBI A/C NO-30560108413 )**  
**RECIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED ON 31.03.2024**

RECEIPTS	₹	₹	PAYMENTS	₹	₹
<b>TO OPENING BALANCE</b>					
Cash at Bank (State Bank of India- 30560108413)	7,151.00				
Cash in Hand	-	7,151.00			
" Saving Bank Interest		196.00			
			<b>BY CLOSING BALANCE</b>		
			Cash at Bank (State Bank of India- 30560108413)	7,347.00	
			Cash in Hand	-	7,347.00
		<b>7,347.00</b>			<b>7,347.00</b>

