

SAHITHYA DEGREE COLLEGE : KHAJIPETA
RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDING 31-03-2022

<u>RECEIPTS</u>	<u>AMOUNT</u>	<u>PAYMENTS</u>	<u>AMOUNT</u>
To <u>Opening Balances :</u>		By Printing & Stationery	35,710.00
Cash on hand	1,28,048.00	By Teaching Staff Salaries	71,28,600.00
Cash at Bank	97,388.47	By Elec.Charges and Maintenance	57,656.00
To Members Annual Subscription	350.00	By Administration Staff Salaries	4,86,000.00
To College Maintenance Fund	1,07,74,865.00	By Postage & Courier Charges	19,250.00
To Bank S.B Interest	20,017.00	By Telephone & Mobile Charges	31,340.00
To Bank F.D. Interest	49,078.92	By Office Maintenance	1,07,290.00
To Reimbursement of Examination Expenses	13,076.00	By Repairs and Maintenance	34,860.00
To Examination Fees received from students	5,63,770.00	By News Paper & Magazines	22,510.00
To APAC Financial Services Finance Ltd Loan A/c	1,02,06,187.00	By College Day Celebration Expenses	84,790.00
To Members Imperest A/c	10,00,000.00	By Furniture Repairs	25,080.00
		By Travelling	33,150.00
		By Expenditure on National Holidays	43,870.00
		By Practicles and Lab Maintenance	90,250.00
		By Advertisement	45,610.00
		By Unit Test, Quaterly, Half yearly & Yearly Examination expenses	2,10,370.00
		By Free Books	53,110.00
		By Miscellaneous Expenses	28,740.00
		By Audit fees	15,000.00
		By Bank Charges	5,924.60
		By Licences & Taxes	5,86,000.00
		By Examination Fees	5,63,770.00
		By Bank F.D. Interest Reinvested	49,078.92
		By Computers Purchase A/c	1,50,850.00
		By ISFC Loans Repayment	38,46,069.00
		By APAC Finance Loan Repayment	10,91,891.00
		By Members Imperest A/c	59,65,000.00
		By <u>Closing Balances :</u>	
		Cash on hand	1,72,160.00
		Cash at Bank	18,68,850.87
	<u>2,28,52,780.39</u>		<u>2,28,52,780.39</u>

PRINCIPAL
 SAHITHYA DEGREE COLLEGE
 KHAJIPETA (M), Y.S.R. DIST.



For MOHAN SAMPATH & JANARDHANA
 Chartered Accountants
 FRN:011005S

(CA. B. JANARDHANA REDDY)
 Partner - M.No:212542



SAHITHYA DEGREE COLLEGE : KHAJIPETA
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDING 31-03-2022

<u>EXPENDITURE</u>	<u>AMOUNT</u>	<u>INCOME</u>	<u>AMOUNT</u>
To Printing & Stationery	35,710.00	By Members Annual Subscription	350.00
To Teaching Staff Salaries	71,28,600.00	By College Maintenance Fund	1,07,74,865.00
To Elec. Charges and Maintenance	57,656.00	By Bank S.B Interest	20,017.00
To Administration Staff Salaries	4,86,000.00	By Bank F.D Interest	49,078.92
To Postage & Courier Charges	19,250.00	By Reimbursement of	
To Telephone & Mobile Charges	31,340.00	Examination Expenses	13,076.00
To Office Maintenance	1,07,290.00	By Examination Fees received	
To Repairs and Maintenance	34,860.00	from students	5,63,770.00
To News Paper & Magazines	22,510.00		
To College Day Celebration Expenses	84,790.00		
To Furniture Repairs	25,080.00		
To Travelling	33,150.00		
To Expenditure on National Holidays	43,870.00		
To Practicles and Lab Maintenance	90,250.00		
To Advertisement	45,610.00		
To Unit Test, Quaterly, Half yearly & Yearly Examination expenses	2,10,370.00		
To Free Books	53,110.00		
To Miscellaneous Expenses	28,740.00		
To Audit fees	15,000.00		
To Bank Charges	5,924.60		
To Licenses & Taxes	5,86,000.00		
To Examination Fees paid	5,63,770.00		
To Loan Processing Charges	2,93,813.00		
To Finance Charges	10,14,772.00		
To Depreciation	1,81,357.00		
To Excess of Income Over Expenditure	2,22,334.32		
	1,14,21,156.92		1,14,21,156.92
		Excess of Income Over Expenditure	2,22,334.32

M. Saha

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For **MOHAN SAMPATH & JANARDHANA**
Chartered Accountants
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(CA. B. JANARDHANA REDDY)
Partner - M.No:212542



SAHITHYA DEGREE COLLEGE : KHAJIPETA
DETAILS OF DEPRECIATION ACCOUNT FOR THE YEAR ENDING 31-03-2022

<u>ASSETS</u>	<u>W.D.V</u>	<u>RATE</u>	<u>DEPRECIATION</u>	<u>W.D.V</u>
Computers & Pheriperals A/c	37,955.00			
Add: Addition (Before Sep 21)	<u>1,50,850.00</u>			
	1,88,805.00	40%	75,522.00	1,13,283.00
Furniture A/c	5,01,209.00	10%	50,121.00	4,51,088.00
Games Materials A/c	12,193.00	15%	1,829.00	10,364.00
Library Books A/c	1,33,589.00	15%	20,038.00	1,13,551.00
Lab Equipments A/c	2,25,646.00	15%	33,847.00	1,91,799.00
			<u>1,81,357.00</u>	

For MOHAN SAMPATH & JANARDHANA
Chartered Accountants
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N. Saha
PRINCIPAL
SAHITHYA DEGREE COLLEGE
KHAJIPETA (M), Y.S.R. Dist.



SAHITHYA DEGREE COLLEGE : KHAJIPETA

BALANCE SHEET AS ON 31-03-2022

LIABILITIES		AMOUNT	ASSETS & PROPERTIES		AMOUNT
General Fund :			Fixed Assets	1,17,86,452.00	
Op.Balance	21,93,238.47		Less: Depreciation	1,81,357.00	
Add : Excess of Income Over Expenditure	<u>2,22,334.32</u>		Deposits A/c		1,16,05,095.00
		24,15,572.79	Closing Balances :		3,01,322.92
APAC Financial Services			Cash on hand		1,72,160.00
Finance Ltd Loan A/c	98,74,456.00		Cash at Bank		18,68,850.87
Imprest from Members	16,57,400.00				
		<u>1,39,47,428.79</u>			<u>1,39,47,428.79</u>

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SAHITHYA DEGREE COLLEGE : KHAJIPETA

NOTES ANNEXURED TO BALANCE SHEET :

YEAR ENDING : 31-03-2022

NOTES TO ACCOUNTS & DISCLOSURE OF ACCOUNTING POLICIES.

1. METHOD OF ACCOUNTING : Books of accounts are maintained on Cash basis
2. FIXED ASSETS : Fixed Assets are shown at Cost less Depreciation.
3. Depreciation is Calculated on W.D.V Method.

For MOHAN SAMPATH & JANARDHANA
Chartered Accountants
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(CA. B. JANARDHANA REDDY)
Partner - M.No:212542



N. Sankar
PRINCIPAL
SAHITHYA DEGREE COLLEGE
KHAJIPETA (M), Y.S.R. DIST.

