

**SAHITHYA DEGREE COLLEGE : KHAJIPETA**  
**RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDING 31-03-2023**

<u>RECEIPTS</u>	<u>AMOUNT</u>	<u>PAYMENTS</u>	<u>AMOUNT</u>
To <u>Opening Balances :</u>		By Printing & Stationery	40,250.00
Cash on hand	1,72,160.00	By Teaching Staff Salaries	51,71,800.00
Cash at Bank	18,68,850.87	By Elec.Charges and Maintenance	67,233.00
		By Administration Staff Salaries	3,72,000.00
To Members Annual Subscription	350.00	By Postage & Courier Charges	24,980.00
To College Maintenance Fund	87,53,473.00	By Telephone & Mobile Charges	37,130.00
To Bank S.B Interest	40,923.00	By Office Maintenance	1,19,750.00
To Examination Fees received from students	18,40,175.00	By Repairs and Maintenance	42,610.00
To Members Imperest A/c	27,50,000.00	By News Paper & Magazines	30,140.00
		By College Day Celebration Expenses	95,650.00
		By Furniture Repairs	32,190.00
		By Travelling	40,980.00
		By Expenditure on National Holidays	52,340.00
		By Practicles and Lab Maintenance	1,03,830.00
		By Advertisement	51,240.00
		By Unit Test, Quaterly, Half yearly & Yearly Examination expenses	2,15,490.00
		By Free Books	61,030.00
		By Miscellaneous Expenses	33,810.00
		By Audit fees	15,000.00
		By Bank Charges	6,017.53
		By Licences & Taxes	2,57,736.00
		By Examination Fees	18,40,175.00
		By Computers Purchase A/c	72,000.00
		By Lab Equipments Purchase A/c	1,00,000.00
		By CC Cameras Purchase A/c	1,50,000.00
		By Furniture Purchase A/c	54,000.00
		By APAC Finance Loan Repayment	23,96,592.00
		By Members Imperest A/c	28,39,200.00
		By <u>Closing Balances :</u>	
		Cash on hand	80,774.13
		Cash at Bank	10,21,984.21
	<u>1,54,25,931.87</u>		<u>1,54,25,931.87</u>

N. Sankar

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 31-03-2023**

<u>EXPENDITURE</u>	<u>AMOUNT</u>	<u>INCOME</u>	<u>AMOUNT</u>
To Printing & Stationery	40,250.00	By Members Annual Subscription	350.00
To Teaching Staff Salaries	51,71,800.00	By College Maintenance Fund	87,53,473.00
To Elec.Charges and Maintenance	67,233.00	By Bank S.B Interest	40,923.00
To Administration Staff Salaries	3,72,000.00	By Examination Fees received	
To Postage & Courier Charges	24,980.00	from students	18,40,175.00
To Telephone & Mobile Charges	37,130.00		
To Office Maintenance	1,19,750.00		
To Repairs and Maintenance	42,610.00		
To News Paper & Magazines	30,140.00		
To College Day Celebration Expenses	95,650.00		
To Furniture Repairs	32,190.00		
To Travelling	40,980.00		
To Expenditure on National Holidays	52,340.00		
To Practicles and Lab Maintenance	1,03,830.00		
To Advertisement	51,240.00		
To Unit Test, Quaterly, Half yearly & Yearly Examination expenses	2,15,490.00		
To Free Books	61,030.00		
To Miscellaneous Expenses	33,810.00		
To Audit fees	15,000.00		
To Bank Charges	6,017.53		
To Licenses & Taxes	2,57,736.00		
To Examination Fees paid	18,40,175.00		
To Finance Charges	14,27,905.00		
To Depreciation	2,09,479.00		
To Excess of Income Over Expenditure	2,86,155.47		
	1,06,34,921.00		1,06,34,921.00
		Excess of Income Over Expenditure	2,86,155.47

For MOHAN SAMPATH & JANARDHANA  
Chartered Accountants  
FRN:011005S

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



*N. S. Reddy*  
PRINCIPAL  
SAHITHYA DEGREE COLLEGE  
KHAJIPETA (M), Y.S.R. Dist.



**SAHITHYA DEGREE COLLEGE : KHAJIPETA**  
**DETAILS OF DEPRECIATION ACCOUNT FOR THE YEAR ENDING 31-03-2023**

<u>ASSETS</u>	<u>W.D.V</u>	<u>RATE</u>	<u>DEPRECIATION</u>	<u>W.D.V</u>
Computers & Pheriperals A/c	1,13,283.00			
Add: Addition ( Before Sep 22 )	72,000.00			
	1,85,283.00	40%	74,113.00	1,11,170.00
Furniture A/c	4,51,088.00			
Add: Addition ( Before Sep 22 )	54,000.00			
	5,05,088.00	10%	50,509.00	4,54,579.00
Games Materials A/c	10,364.00	15%	1,554.00	8,810.00
Library Books A/c	1,13,551.00	15%	17,033.00	96,518.00
Lab Equipments A/c	1,91,799.00			
Add: Addition ( Before Sep 22 )	1,00,000.00			
	2,91,799.00	15%	43,770.00	2,48,029.00
CC Cameras	1,50,000.00	15%	22,500.00	1,27,500.00
			2,09,479.00	

For MOHAN SAMPATH & JANARDHANA  
Chartered Accountants  
FRN: 011005S

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



*N. Saha*  
PRINCIPAL  
SAHITHYA DEGREE COLLEGE  
KHAJIPETA (M), Y.S.R. Dist.



**SAHITHYA DEGREE COLLEGE : KHAJIPETA**  
**BALANCE SHEET AS ON 31-03-2023**

<u>LIABILITIES</u>	<u>AMOUNT</u>	<u>ASSETS &amp; PROPERTIES</u>	<u>AMOUNT</u>
<u>General Fund :</u>		Fixed Assets	1,19,81,095.00
Op.Balance	24,15,572.79	Less: Depreciation	<u>2,09,479.00</u>
Add : Excess of Income Over Expenditure	<u>2,86,155.47</u>	Deposits A/c	1,17,71,616.00
	27,01,728.26	<u>Closing Balances :</u>	
APAC Financial Services		Cash on hand	80,774.13
Finance Ltd Loan A/c	89,05,769.00	Cash at Bank	10,21,984.21
Imprest from Members	15,68,200.00		
	<u>1,31,75,697.26</u>		<u>1,31,75,697.26</u>

For MOHAN SAMPATH & JANARDHANA  
Chartered Accountants  
FRN:011005S

*B. Janardhan*  
11/09/2024  
(CA. B. JANARDHANA REDDY)  
Partner - M.No:212542



**SAHITHYA DEGREE COLLEGE : KHAJIPETA**

NOTES ANNEXURED TO BALANCE SHEET :

YEAR ENDING : 31-03-2023

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  
FRN:011005S

*B. Janardhan*  
11/09/2024  
(CA. B. JANARDHANA REDDY)  
Partner - M.No:212542



*N. Suba*  
PRINCIPAL  
SAHITHYA DEGREE COLLEGE  
KHAJIPETA (M), Y.S.R. Dist.

