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Receipts and Payment A/c  
For the year ended 31-Mar-2019

Receipts		Amount	Payments		Amount
To Balance B/d			By Misc Expenses		98000
Cash	16000				
Bank	28000	44000			
			<b>By Balance C/d (Cash and Bank)</b>		<b>369000</b>
To Subscriptions		60000	<b>(Balancing Figure)</b>		
To Donations for Building		290000			
To Entrance Fees		41000			
To Locker Rent		32000			
Total		<u>467000</u>	Total		<u>467000</u>

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Receipts and Payment A/c  
For the year ended 31-Mar-2021

Receipts		Amount	Payments		Amount
To Balance B/d			By Rent	15000	revenue
Cash			By Postages	1000	revenue
Bank		0	By Newspaper and Magazines	8000	revenue

To Subscriptions	60000	By Investments	30000	capital
To Donations	10000	By Stationary	4000	revenue
To Entrance Fees	10000	By Entertainment Expenses	3000	revenue
		By Misc Expenses	2000	revenue
		<b>By Balance B/d</b>	<b>17000</b>	
		<b>(Bal Figure)</b>		
Total	80000	Total	80000	

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Receipts and Payment A/c  
For the year ended .....

Receipts		Amount	Payments		Amount
To Balance B/d			By Electricity Charges	3440	rev
Cash	4390		By Taxes Paid	490	rev
Bank		4390	By Salaries	21500	rev
			By Honorarium	2500	rev
To Subscriptions		37600	By Printing and Stationary	350	rev
To Donations		8000	By Petty Cash Expenses	900	rev
To Entrance Fees		4300	By Insurance Premium	310	rev
To Rent received		5250	<b>By Balance C/d</b>	<b>33000</b>	
To Interest Received		2950	<b>(Bal Figure)</b>		
Total		62490	Total	62490	

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## Receipts and Payment A/c

For the year ended .....

Receipts	Amount	Payments	Amount
To Balance B/d		By Purchase of Land	10000 cap
Cash		By Purchase of Furniture	130000 cap
Bank	0	By Salaries	4800 rev
		By Maintenance of Play Grounds	1000 rev
To Subscriptions	19000	By Rent	8000 rev
To Donation for Building and Librar	200000	By Refreshment Payments	8000 rev
To Entrance Fees	17000	By Library Books	25000 cap
To Locker Rent	1660	By Purchase of Govt Bonds	160000 cap
To Refreshment Receipts	16000	By Term Deposit with Bank	15000 cap
To Govt Grant	25000		
<b>To Balance C/d (Bank Overdraft)</b>			
<b>(Bal Figure)</b>	<b>83140</b>		
Total	361800	Total	361800

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## Receipts and Payment A/c

For the year ended .....

Receipts	Amount	Payments	Amount
To Balance B/d		By Furniture Purchased	70000 cap

	Cash	50000		By Charity Given	10000	rev
	Bank	60000	110000	By Match Expenses	30000	rev
rev	To Subscriptions		152000	By Salaries to Coaches	63600	rev
rev	To General Donations		20000	By Honorarium	4000	rev
cap	To Donations for Tournament		40000	By 12% Investments Purchased	60000	cap
cap	To Donations for Pavilion		50000	By Sports Equipment Purchased	50000	cap
rev	To Entrance Fees		4000	By Balance B/d		
rev	To Interest on 12% Investments		6000	Cash	24000	
				<b>Bank (Bal Figure)</b>	<b>70400</b>	<b>94400</b>
Total			<u>382000</u>	Total		<u>382000</u>

**Note :**

Subscriptions for all the years (previous, current and future) will be considered in the receipts and payment A/c

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Receipts and Payment A/c

For the year ended .....

Receipts		Amount	Payments		Amount
To Balance B/d			By Wages and Salaries	55000	rev
Cash	70000		By 9% Debentures	240000	cap
Bank	300000	370000	By Health Journals	5000	rev
			By Stationary	12500	rev

	To Subscriptions	435000	By Insurance Premium	6760	rev
cap	To Donations for Gym	164000	By Courier Charges	800	rev
	To Admission Fees	14000	By Municipal Taxes	9570	rev
	To Life Membership Fees	45000	By Machinery Purchased	38000	cap
rev	To Locker Rent	11000			
rev	To Sale of Old Newspaper	300	By Balance C/d		
rev	To Interest on Bank Balance	1740	Cash	43000	
			<b>Bank (Bal Figure)</b>	<b>630410</b>	<b>673410</b>
	Total	<u>1041040</u>	Total	<u>1041040</u>	

**Note :**

Subscriptions for all the years (previous, current and future) will be considered in the receipts and payment A/c

7 Prizes given will be shown on the debit side of Income and Expenditure A/c

8 **Shown on Liabilities side of the Balance Sheet**

Tournament Fund	80000	
Less - Tournament Expens	<u>14000</u>	66000

**9 Shown on Liabilities side of the Balance Sheet**

Tournament Fund	50000	
Add - Receipts from Ticket	20000	
Less - Tournament Expens	<u>15000</u>	55000

**10 Case 1**

**Shown on Liabilities side of the Balance Sheet**

Prize Fund	50000	
Less - Prizes Awarded	<u>12000</u>	38000

**Shown on debit side of Income and Expenditure A/c**

Match Expenses	15000
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**Case 2**

Liabilities	Amount	Assets	Amount
Match Fund	100000	Investments from Match Fund	60000
Less - Match Expenses	35000		
Add - Interest	3000		

**Shown on debit side of Income and Expenditure A/c**

Prizes Awarded                    19000

**Note :**

Prize expenses are different from Match Fund