

**Dr.SNS RAJALAKSHMI COLLEGE OF ARTS AND SCIENCE
(Autonomous)**

**Accredited by NAAC - UGC with 'A+ Grade (Cycle IV)
(Recognized by UGC, Approved by AICTE & Affiliated to Bharathiar University)
Coimbatore- 49**

**DEPARTMENT OF COMMERCE WITH INFORMATION
TECHNOLOGY**

**21UCR402 – FUNCTIONAL ACCOUNTING
Unit-2: Non-Profit Organization – Education Institutions**

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Department of Commerce with Information Technology**

Educational Institution Financial Overview



Major Receipts

Funds received from various sources



Major Payments

Expenses incurred for operations



Accounting

Process of recording and summarizing financial transactions



Financial Reporting

Presentation of financial information to stakeholders

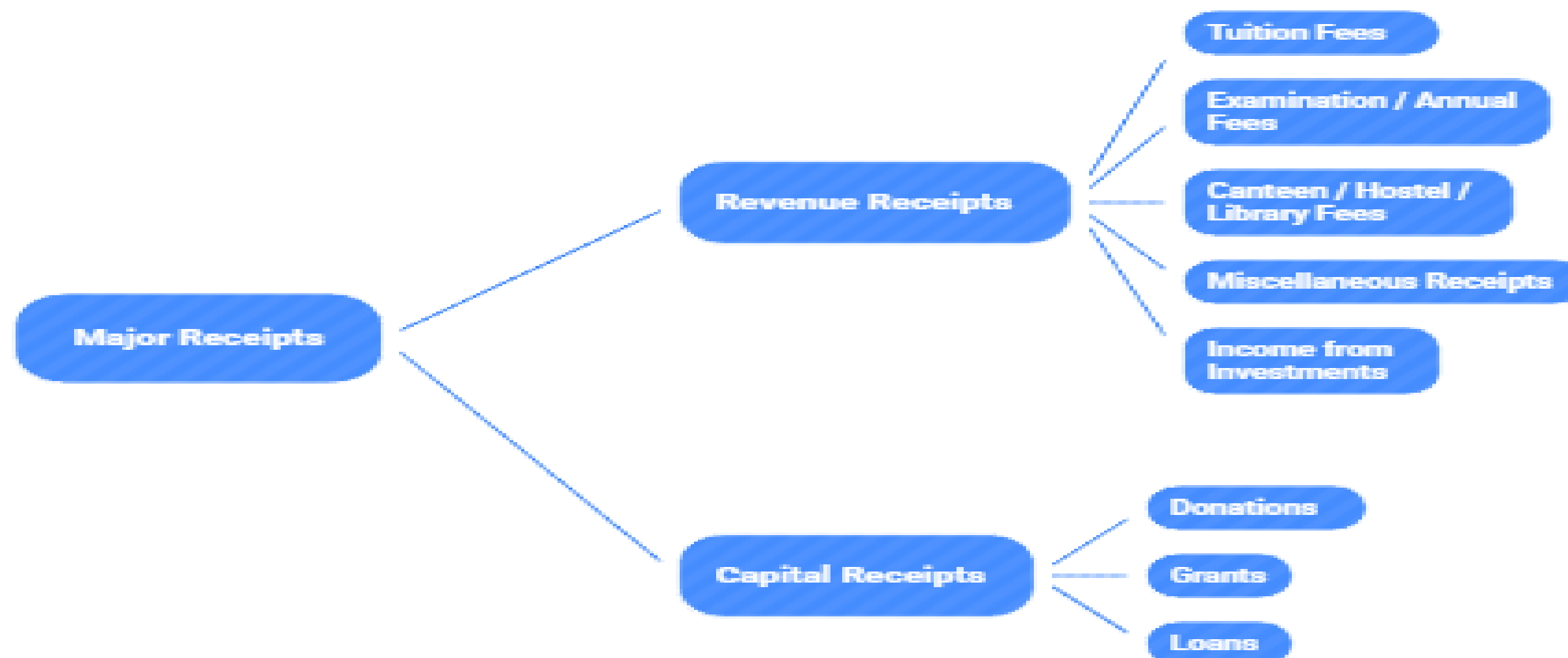


Transparency

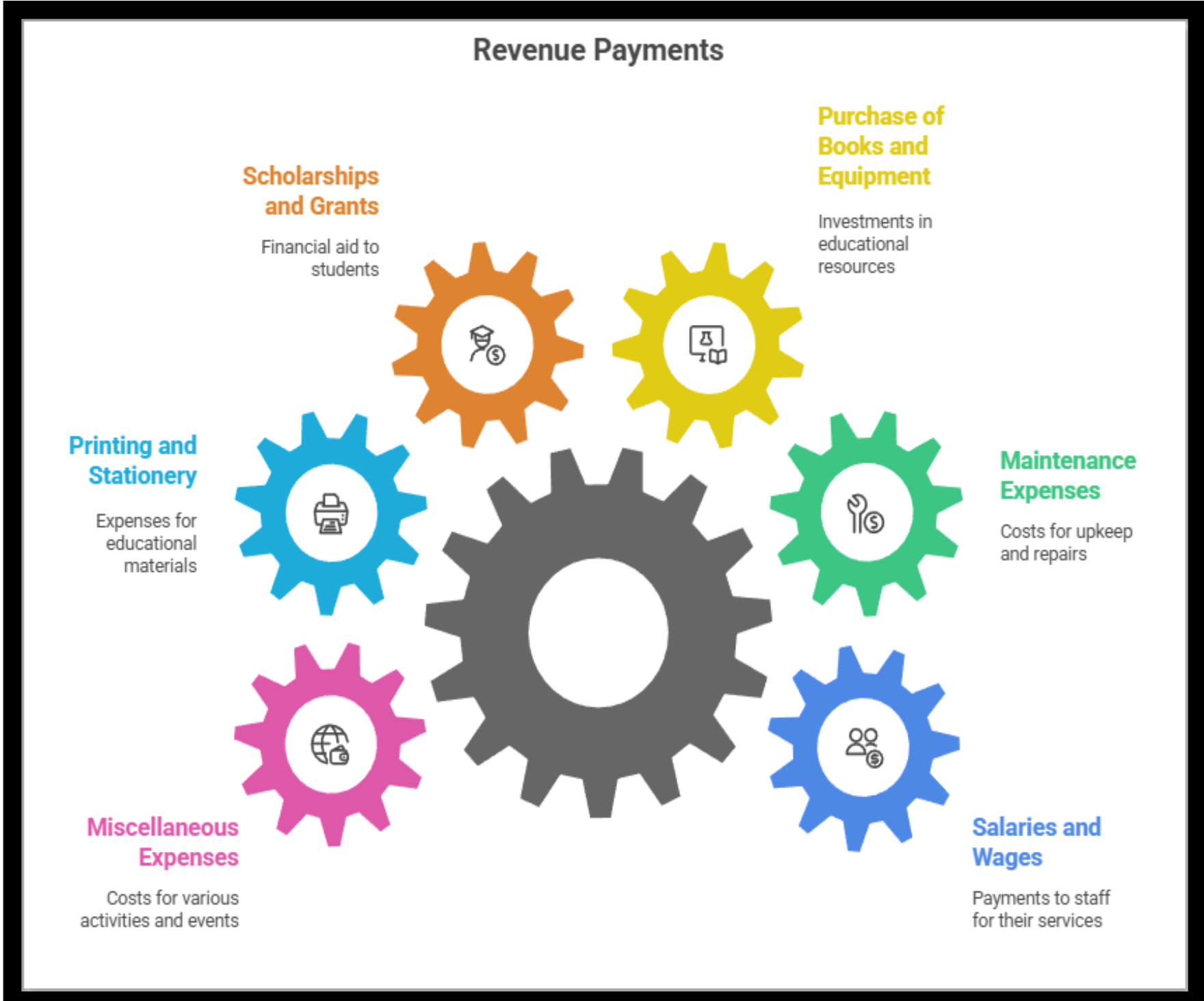
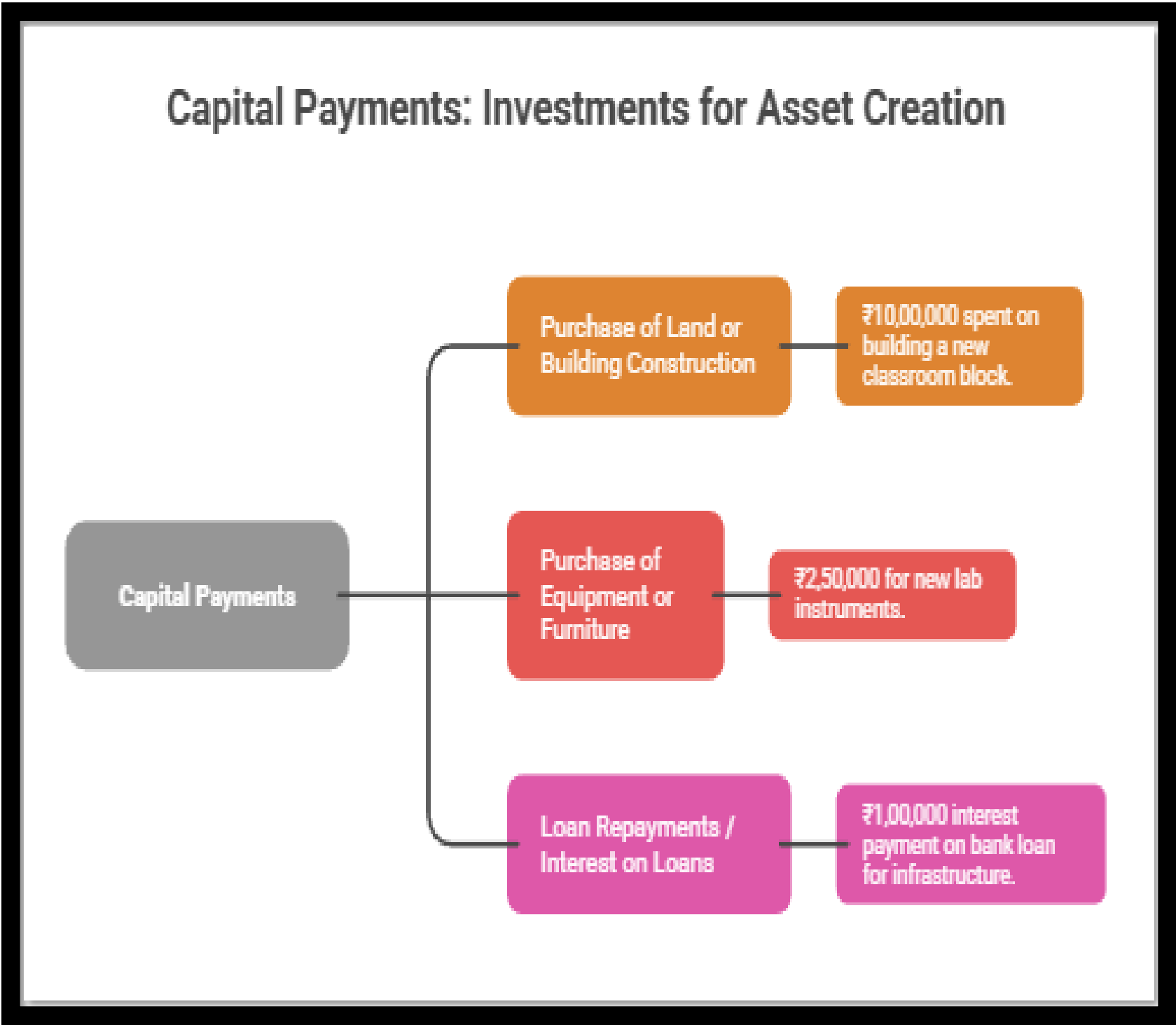
Openness and clarity in financial practices

1. MAJOR RECEIPTS

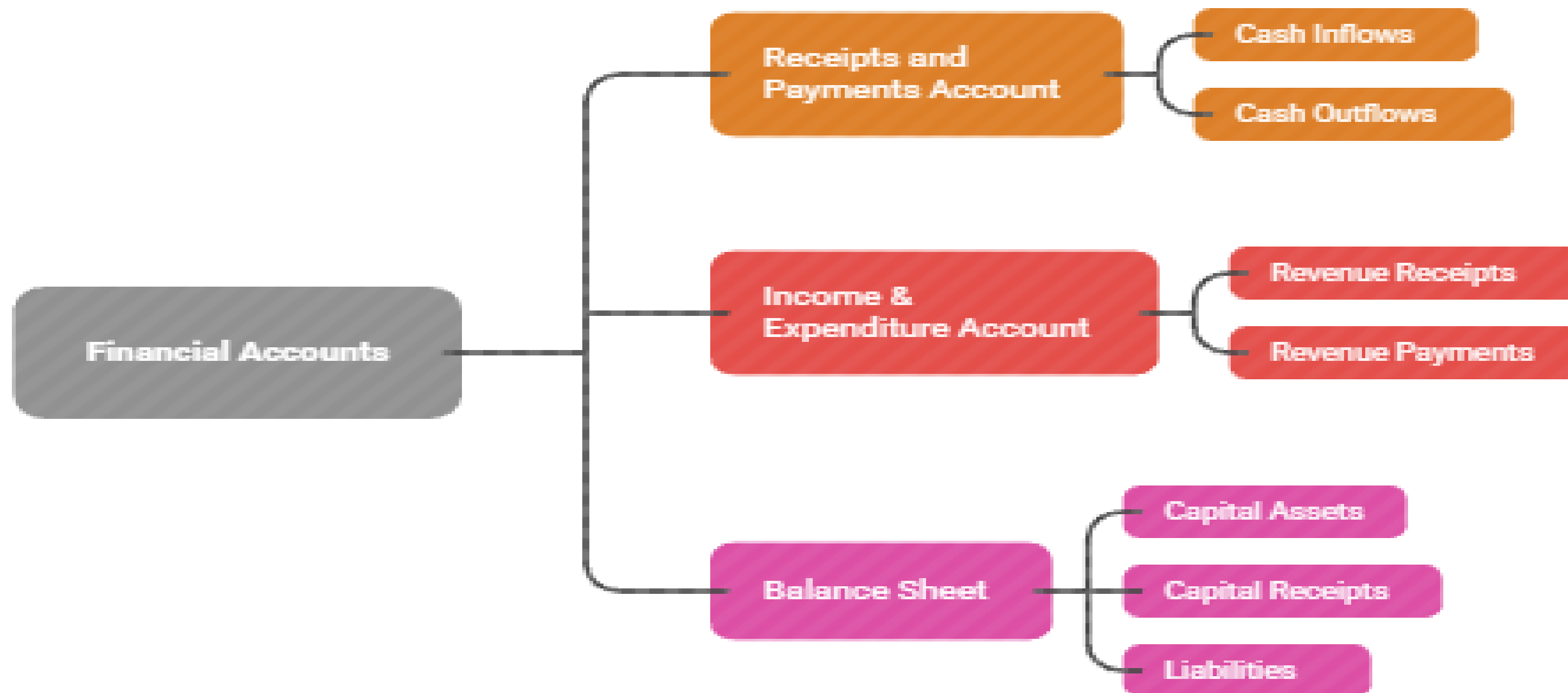
Major Receipts of an Educational Institution



2. MAJOR PAYMENTS



ACCOUNTING TREATMENT



Summary Table of Major Receipts and Payments

Receipts (Inflows)	Payments (Outflows)
<ul style="list-style-type: none">• Tuition Fees	<ul style="list-style-type: none">• Salaries & Wages
<ul style="list-style-type: none">• Admission Fees	<ul style="list-style-type: none">• Maintenance Expenses
<ul style="list-style-type: none">• Exam / Annual Fees	<ul style="list-style-type: none">• Purchase of Books & Stationery
<ul style="list-style-type: none">• Donations & Grants	<ul style="list-style-type: none">• Scholarships & Student Support
<ul style="list-style-type: none">• Interest on Investments	<ul style="list-style-type: none">• Printing & Miscellaneous Expenses
<ul style="list-style-type: none">• Canteen / Hostel / Library Fees	<ul style="list-style-type: none">• Rent & Taxes
<ul style="list-style-type: none">• Sale of Assets	<ul style="list-style-type: none">• Purchase of Assets / Furniture
<ul style="list-style-type: none">• Miscellaneous Receipts	<ul style="list-style-type: none">• Loan Repayment / Interest

THANK YOU