Telangana Social Welfare Residential Educational Institutions Society (TSWREIS), Talangana State.

Audit Report - FY 2018-19

TSWRDC (W) MANCHERIAL MANCHERIAL DISTRICT

Auditor:

CMT & ASSOCIATES
Chartered Accountants

H No 6-3-664, Flat No 101, B Block Prestige Rai Towers, Opp NIMS, Punjagutta, Hyderabad - 500082 Ph : +91-40-40151553.

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CMT & ASSOCIATES CHARTERED ACCOUNTANTS



M/s Y SADASIVA RAO & CO merged with CMT & ASSOCIATES effect from 29/12/2018)

AUDITOR'S REPORT

To The Secretary, TSWREI Society, Masab Tank, Hyderabad-28.

We have audited the attached Balance Sheet of TELANGANA SOCIAL WELFARE RESIDENTIAL EDUCATION INSTITUTIONS SOCIETY (TSWREIS) TSWRDC (W) MANCHERIAL, MANCHERIAL DISTRICT, as at 31st March, 2019 and also the Income & Expenditure for the year ended on that date annexed thereto. These financial statements are the responsibility of the Institution's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with accounting standards generally accepted in India. Those Standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our Audit provides a reasonable basis for our opinion

Management's Responsibility for the Financial Statements

Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position, financial performance of the school with the generally accepted accounting principles (Indian GAAP). This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give a true and fair view are free from material misstatements whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the standards on Auditing issued by ICAI. Those standards require that we comply with the ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatements.

An audit involves performing procedures to obtain evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of risks of material misstatements of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers the internal control relevant to the school/Institution's preparation and fair presentation of financial statements in order to design audit procedures that are appropriate in circumstances but not for the purpose of expressing an opinion on the effectiveness of the significant control. An Audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates make by the school/Institution as well as evaluating the overall presentation of the financial statements in

H No. 6-3-664, Flat No.101, B-Black, Prestige Rai Towers, Opp. NIMS, Punjagutta, Hyderabad-500082. Ph: +91-40-40151553, Mobile: +91 9966441288, Email: cmtclients@gmail.com



Basis for Qualified Opinion:

We draw the attention to the following Notes to financial statements

- (a) Regarding non provision of depreciation for the period from 01.04.2018 to 31.03.2019, resulting in understatement of expenditure of Assets.
- (b) The financial statements are prepared on cash basis as against accrual system of accounting.

The impact of the above on the financial statements is not ascertained.

Our opinion is qualified with respect to the above matters.

Qualified Opinion:

In our opinion except for the effects of the matters described in the basis of qualified opinion and to the best of our information and according to the explanations given to us, the financial statements give the information in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India.

- a) The Balance Sheet (Statement of Affairs) with notes there on gives a true and fair view of the State of Affairs of the Institution as at 31st March, 2019.
- b) In case of Income & Expenditure Account, of the Excess of expenditure over Income of the school for the period from 01.04.2018 to 31.03.2019.
- c) In the case of the Receipts and payment Account the receipts and payments made for period from 01.04.2018 to 31.03.2019.

Emphasis of Matter:

We draw the attention to the following notes to accounts

- (a) Physical verification of Fixed Assets has not been conducted for the year ended on that date.
- (b)Physical verification of Provisions & Food Stuff has not been conducted for the year ended on that date
- (c) Regarding the amount received from Society Head Office towards Diet, Salaries & Maintenance Expenditure treated as a Capital Grant.
- (d)Regarding old balances lying in the Balance Sheet.

Our opinion is not qualified with respect to the above matters.

Report on Other matter:

To the best of our knowledge and belief, we have obtained all the information and explanations that are necessary for the purpose of audit. In our opinion proper books of accounts because kept by the school, so far as appears from our examination of those books. The Balance sheet, Income & Expenditure account and Receipts & Payments

account dealt with this report are in agreement with the books of account of the school/Institution.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified opinion.

- a. The School/Institution has not furnished internal audit reports and hence not able to comment. In view of many missing vouchers, missing stock entries and approvals, we are of the opinion that "Internal Audit" to be conducted.
- b. Outsourcing Man Power- The method resorted by the institute with respect to outsourcing man power requirements is not appropriate due to following reasons:
 - (a) No supportive documents made available to verify whether the contractor is complying the statutory requirements of contract employees.
 - (b) It is observed that bills have not been provided for outsourcing contracts.
- c. We have not conducted physical verification of Rice, Provisions and other items as on 31st march. The closing stock of such items is taken as certified by the school/Institution management.
- d. Fixed Assets are shown at cost. No depreciation is provided.
- e. Maintenance of EMD Register was not satisfactory.
- f. Closing stock is valued at cost and certified by the school/Institution.
- g. Budgetary control system is not observed.
- h. Electrical goods, Medicines, Sports material and computer consumable registers maintenance was not satisfactory.
- i. The institution is advised to improve the quality of recording the books of accounts, we are of an opinion that uniform procedures/formats are not as prescribed by HO and training also be given to the all concerned. Computerization of books of accounts would ensure a better quality and uniform accounting system.

For CMT & ASSOCIATES

Chartered Accountants

(CA. MUNEESH BABU

Partner

Place: Hyderabad Date: 02.03.2021

Annexure

Significant Accounting Policies

1. Basis for preparation of Financial Statements

The Financial statements are prepared under the historical cost convention. Institution is following cash system of accounting

2. Grants

Grants received from head office have been treated as Capital Receipt.

3. Fixed Assets

Fixed Assets are shown at cost. Cost comprises of purchase price inclusive of all taxes, freight and incidental charges and attributable expenses relating to acquisition and installation.

4. Contingencies

Loss/contingencies arising from claims litigations, assessments, fines, penalties etc., are provided for when it is probable that a liability may be incurred and that amount can be reasonably estimated.

5. Revenue Recognition

The Interest Income received on the Grants amounts was shown as Miscellaneous Income in the Receipts and Payments Accounts and also other minor receipts. The said interest was accounted on receipt basis.

6. Other Policies

All the other Accounting Policies are generally consistent with normally accepted accounting policies.



TELANGANA SOCIAL WELFARE RESIDENTIAL EDUCATION INSTITUTIONS SOCIETY (TSWREIS) TSWRDC(W) MANCHERIAL, MANCHERIAL DISTRICT Financial Year 2018-19

Audit Observations:

- The financial statements are prepared on cash basis as against accrual system of Accounting
- Cosmetic register not maintained properly
- Salary acquaintance register not maintained
- Cash book not properly maintained
- Non satisfactory of income tax rules
- Receipts & payments not given properly
- TDS returns are not produced and Returns are not field
- Jan&feb&mar diet balance sheet are not produced during course of Audit
- Diet tender forms 2018-19 was not produced
- Following discrepancies were also observed during the course of audit.

Date	Payment VH No	Particulars	Cheque /Cash	Amount	Observations
28-4-18		Electricity bill	501560	30002	Being the amount paid towards electricity bill but proper bill was not produced during the course of Audit
7-6-18		TA bill	Cash	9950	Being the amount paid towards TA bill but proper bill was not produced during the course of Audit



TELANGANA SOCIAL WELFARE RESIDENTIAL EDUCATIONAL INSTITUTIONS SOCIETY (TSWREIS)

UNIT (RCO/School/College) TSWRDC(W), MANCHERIAL CODE: DISTRICT: MANCHERIAL

DECEMPTS AND DAYMENTS ASSOUR	
RECEIPTS AND PATHENTS ACCOUNT	T FOR THE PERIOD FROM 01.04.2018TO 31.03.2019
nrows	7.011 01.04.201810 31.03.2013

Codes	RECEIPTS	Amount (Rs.)		PAYMENTS	Amount (Rs.
-	OPENING BALANCE				Amount (no.
	Cash in Hand	The state of the s	2106	School/College Maintenances	and the same of th
	Petty Cash Balance	the second secon	-	GSLI - Society	
	Bank Balance	5,02,312	2019	Contribution to ERF	
and delicable program providence		3,02,312		Medical reimbursment	
		ALL PROPERTY OF THE PARTY OF TH	2113	C M Relief fund	
-			3002-05	Govt.Challans	The same of the sa
	REVENUE RECEIPTS		6001-04-		
1003	Interest on FDR		06, 6018. 19	Pay & Allowances	1,14,95,761
1004	Interest on SB a/c	and the same of th			
	Sale of Gunny Bags/Broken Rice old news		6006-	EL Encashment	
1005	papers/condemned furniture, empty oil tins/		6007	PPF	
	milk covers/ unserviceable articles etc.,			Payment of Professional Tax	60,650
1006-07	Sale of Tender Applications		6011	PRC Arrears	
1104	Fines - Collected from students		6015	TTA	
1104	Rent from Quarters (Salary Deductions)	2,000	6016	LTC	
	Day Scholar SSC Examination Fee		6017	Educational concession	
	, bay Scholar 35C Examination Fee		6018	Arrears	
	CADITAL RECEIPTS		6020	Funeral Charges to staff	
1002	CAPITAL RECEIPTS		6012-13		46,030
1002	Head office A/C (General)	1,33,89,197		School/college Expenditure	10,031
2106	Head office A/C (Salaries)	1,18,26,110	4003	Development of School Campus	
	Head office GSLI		4003	Misc contingent Expenses including	
3003	Head office G.I.S		4003	Camp Maintenance	
3004	Head office G.P.F		4004	Sweeping Contract Expenditure	271.10
2109	Employees Relief Fund (ERF)		4005	Bore well repair charges	3,71,19
2001	Earnest money deposit (EMD)	2,77,000	4006	Repairs and maintanance of Electricals	26,21
	Specific Receipts		4007	Repairs to furniture	
3011	Funds from SSC Board		4013-		
2003	Funds from Board of Internediate Education (BIE)		4014	Diesel /Kerosene (Ernergency Lighting)	
2014	Post Metric Scholarship		6022	Hospitality charges	3,01
2014	Cash Awards / Prathibha Awards	***************************************	7021	Advertisement Charges	60
008-10	Other Awards		7024-26	The state of the s	4,80
2004	Other Scholarship		7025	Postage/Telegram	29
2011	Teaching Grant		7027	cug	
2012	Red Ribbon		7029	Stationery office	2,26
2013		-		IMPACT Programme	2,20
2014	Rajiv Vidya Mission (RVMS) School Grant	. Opposite the second s	_	Fynanditus	
2002	SSA Grant			Expenditure on Students Amenities	
4202		Section and the section of the secti	5002	Student Uniforms	
- The second second	Balika Sisu Samrakshana scheme		5003	Bedding Material	
4203	SAAP Funds		5005	Purchase of Towels	
4204	Samkeshma Bata	The state of the s	5006	PT Dresses	
2014	RWS	Language annula yeri dayan dari da bada bada bada dari da bada			-
2014	Other Receipts Inter Account Bank Transfer from General a/c	1,08,325	-	& EMCET Book	
2014	to Salary a/c		5014	Stitching Charges	V
		- 1460 Francisco Lambinos de Cale Commissión de Assaulta (no	5101	Barber Charges	
	Loan & ASS	C - Control of the co	5102	Washing Charges	The second secon
1008	Loans & Advancees	and a second control of the second of the se	5103	Cosmetic Charges	55,50
2101	Inter-Unity Transfers		5301	Plates & Glasses	
-+01	AFFO Advance ts	The state of the s	5302	Trunk Boxes	85,05

RECEIPTS AND PAYMENTS ACCOUNT FOR THE PERIOD FROM 01.04.2018TO 31.03.2019

Codes	RECEIPTS	Amount (Rs.)	Codes	PAYMENTS	Amount (Rs.)
2102	Education Advance		5303	Footwear	1,40,982
2103	Festival Advance		5304	Stationery	2,22,203
2002	Fixed Deposits (Matured)	to a section of a section, we have deter-	-	Student Diet Expenses	and the second s
transitionally consentable			5201-03	Diet Expenditure	54,10,311
CHARLEST CO. AND CO. CO.	Recoveries		5204	Catering Expenses	10,98,603
1101	House Rent Recovery		5205	Hostel Contingent Expenses	9,990
1102	Recoveries of Water and maintainence charges from staff			Health & Hygiene	
1103	Recovery of excess Payment (Nature)	-	2114	Hospitalization/Surgery Expenses	and the second s
2005	National Green Corporation	-	2114	nospitalization/Surgery Expenses	
2006	TDS	-	5012	Funeral charges/Exgretia to students	-
2015	Recoveries of telephone charges from staff		5104	Madising/First ATD Fundamen	7.515
2108	Refund of Unspent Advance (Nature)		5104	Medicine/First AID Expenses	7,515
2113	Recoveries of C M Relief fund		5105	Conveyance to Sick Students	3,600
2117	Flag Day		6005	Doctors Honorarium	
3006		· ,		REVENUE PAYMENTS:	
	Payment of Income Tax (Staff)		4001	Maintenance of Garden	
8008	Recovery of Prof. Tax	-	4003	Development of campus	6,533
7028	Payment of Xerox charges (RTI)		4008,		-7
2014	Other Receipts (Cancellation of Cheques)		4017, 4018	Rent, Rates & Taxes Inst. Prof tax	19,80,000
1005	Medical Reimbursement		4009-10	Water & Electricity (Electricity Charges)	6,38,458
	SSC exam refund by HCU RTC			Other Payments	
	Unspent Amount Remitted		2006	TDS	2,51,032
			3006	Payment of Income Tax (Staff)	
			3006	Income Tax	
			3011	Class Room Consumables	
	·	· · · · · · · · · · · · · · · · · · ·	3016	Penalities SSC/BIE	·
			3017	Vocational students Training Programe	4,000
			3012 /4108	Laboratory Consumables	-
			4016	Payment of Septic Tank & Draiage Cleaning Charges	
			5013	Transportation Charges	46,616
			6008	Prof.Tax	
-			6021	Vehicle Hire Charges	
				Consultancy Rumuneration Charges	
			7018	Maintance of Computer Lab & Other Consumbles	5,590
			7020	Repaires and Maintenance of Equipment	
			7022	Bank Charges	2,921
			7023	Payment of Incentive Charges to Students	
			7026	Payment of Telephone Charges	
-			7028	Payment of Xerox Charges	16,622
				Other payments	10,022
				Academic Activities	
-	THE PERSON AND ADDRESS OF THE PERSON ADDRESS OF TH		2115		0.700
		Anna Maria and Company of the State of the S	-	Entrance Test Expenses	8,700
			2116	Science Fair	
			2117	Flag Day	
	ASSO.		3007	Affiliation Fee	10,512
	TO STATE OF THE ST			Payment of Examination Fee	14,27,513
	1151 (12 (3))		3013 &	Printing of Exam. Papers / Health	ı [

RECEIPTS AND PAYMENTS ACCOUNT FOR THE PERIOD FROM 01.04.2018TO 31.03.2019

Amount (Rs.	PAYMENTS	Codes	Amount (Rs.)	Codes RECEIPTS	
	Expenditure on Traning Programmes (Staff & Non Teaching)	3014-15			ay ayada salka salaga ito a
1,08,121	Conv to Students Exam Centres	5011	in I gap it in some states incepts on the contract	visus (Start) Alexander de commente de commente com la region de finicion de commente de c	A Newson of Child William Project
A service of country by mind groups of the first of the service of	IGNITE/SCIENCE FAIR/IPACT	MARKET AND CONTROL	COMMENTAL STREET, STRE	recorded with the first time and a most time to the contract of the contract o	e Nacional Landing Services
AND THE PROPERTY OF THE PARTY O	Extra - Curriculam Activites	and the state of t	C. Colombia (Colombia (Colombia (Colombia) (And the second of the second o	equilibria di comina del co
and the second of the second s	Scouts & Guides/ACC/NCC	2005	ALL A PROPERTY AND		-
and the state of t	Payment of Games & Sports Events '	4011	gine a singuistia alle terretterise tre kasteriyalanjihan takor vezasiyasakes te		See Madagana Colombia de Co
7,315	Annual day /Parents Day/ Celebration of National Events.	4012			Mandage is the spice of the spi
1,500	Games & Sports Material Purchases	4104	-		POR 100 100 100 100 100 100 100 100 100 10
	Specific Payments				-
	Intrest on FD Sent HO	1004			AND REAL PROPERTY AND PROPERTY
- attes (ministrarens) - manetary er manisar at taxentary	Sale of Gunny Bags	-			STOCKET CHILD COMES OF THE CO
	Sale of Tender applications transferred to Head Office	1005			
	HRA Recovery of staff	1101			
	Recoveries of Water and maintainence		Angewer works having the species to be a second to	несть под под в по	
	charges from staff	1102			Strang Court
, wagaya , ikala ay idhaq arasin ay farkar makin yanan ya far	Excess pay		***************************************		
	Fine amount transferred to Head Office				
	Teaching Learning Equipment	3011		A STATE OF THE STA	
	Progress Report				
	SSC Boards Expenses				
	Board of Intermediate Education			The state of the s	
_	Expenses (BIE)		***		
	Post metric scholarship				
	Cash awards / Prathiba Awards		•		
	Other Awards etc (Funds Received from IIT Boys)				
	Other Scholarship	2004			
	Teaching Grant	2011			
	Red Ribbon				
	Rajiv Vidya Mission (RVMS)		-		
	School Grant				
	SSA Grant				
	Balika Sisu Samrakshana scheme		***************************************	the state of the s	
	SAAP Funds				
	Samkeshma Bata		_	The state of the s	
	R W S	2014			
	Library Expense				
11,435	Purchase of Newspaper and Periodicals	3009	-		
	Laboratory Consumables	3012			
	Purchase of EAMCET/IIT Books	5010			
1,200	Purchase of Library Books	3010			
1,200	Purchases				
	Medical Kit	4105		A second	
	Hostel Furniture & Equipments	4105 8		A ASSOC	
	Lab Furniture & Equipments		The state of the s	Hydran (1)	
	Lab i dilliture & Equipments	4110-01		Hyderabad (C)	

RECEIPTS AND PAYMENTS ACCOUNT FOR THE PERIOD FROM 01.04.2018TO 31.03.2019

Codes	Codes RECEIPTS		Codes	PAYMENTS	Amount (Rs.)
September 1			is a distance with the province of the second of	School/College Equipment	
The state of the fact of the state of the st	the state of the s	and the second s	4102	Craft , music ,Audio Etc.	
Magazina o magazina	and the state of t		4104	Games Equipment	
	The state of the s	o de la composiçõe de l	7030	Computer & Peripherals	
Character March 1987, A. 1 of a Valley from the continuous control	description of the second of t		7031	Duplicator / Computer printers	
CONTRACTOR OF THE PARTY OF THE				Other School/ College Equipment	
•			4013	Petromax/Solar/Gas Lights	
and the second second second			4103	Electrical Fans and Coolers	
-			4111	Kitchen Utensils	
			7033	Purchase of Vehicles	
			~ ~~	CAPITAL PAYMENTS:	
			4002	Development of Play Fields (Campus)	A CONTRACTOR OF THE MANAGEMENT
			4201	Land & Buildings	
	•			Loans & Advances	A Committee of the Comm
-			1008	Inter Unit Transfer	
			2101	APCO Advance Recovery	,
			2102	Educational Advance	1.
			2103	Festival Advance	
			2105	CUG Bill Payment	
			2108	Tour Advance	
			5001	Loans & Advances to Others	
				Deposits and Other Payments	
		***************************************	1003	Intrest on Fixed Deposit	80,000
			2002	Fixed Deposit	
		***************************************	2001	Refund of EMD	4,64,000
				,	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
	•			Closing Balances	
				Cash in Hand	
				Petty Cash Balance	
				Bank Balances	19,88,307
	Total	2,61,04,944		Total	2 61 04 044
	, 0.01	2,01,07,374		।एवा	2,61,04,944

For CMT & ASSOCIATES
CHARTERED_ACCOUNTANTS

(CA. MUNEESH BABU SAMUDRA

Partner

Place: Hyderabad Date: 02.03.2021 UNIT (RCO/School/College)
TSWRDC(W), MANCHERIAL

Principal

TELANGANA SOCIAL WELFARE RESIDENTIAL EDUCATIONAL INSTITUTIONS SOCIETY (TSWREIS)

UNIT (R	CO/School/College)	TSWRDC(W), MAN	ICHERIAL
CODE:	O	DISTRICT:	MANCHERIAL
	Afternoon to the second	The state of the s	

ayananga Mininganga mada maka	INCOME AND EXPENDITURE A	CCOUNT FOR	THE PE	RIOD FROM 01.04.2018 TO 31.03.2	019
Codes		Amount (Rs.)		INCOME	Amount (Rs.)
Codes	EXPENDITURE	Amount (Ks.)	Codes		The state of the s
	School/College Maintenances	The same of the sa	disconnections in the contract	REVENUE RECEIPTS	come, and an according and a few according to a particle of distribution of
2106	GSLI - Society ·	-	1003	Interest on FDR	
2019	Contribution to ERF	-	1004	Interest on SB a/c	To state a trajection de la condiciona del condiciona de la condiciona del condiciona del condiciona del con
2111	Medical reimbursment	-	1005	Sale of Gunny Bags/Broken Rice old news papers/condemned furniture, empty oil tins/	- 1
2113	C M Relief fund	-	1005	milk covers/ unserviceable articles etc.,	
3002-05	Govt.Challans		1006-07	Sale of Tender Applications	a nero in districto de transcripto de median del median escapa quantidad de la colonidad de la
6001-04-	Day 8 Allawaness	1,14,95,761	1104	Fines - Collected from students	2,000
19	Pay & Allowances	1,14,95,701	1104	Rent from Quarters (Salary Deductions)	Construction and a refer of another section with Strain 10 constitution for the 1
	F! Franch work		1104	Day Scholar SSC Examination Fee	Section of the second and the second section of the s
6006-	EL Encashment		2014	Other Receipts	1,08,325
6007		60,650	2014	Special Business of the pathography of the Control	, untrinsphale of colors for different bases (Colored) with control of the Colored Col
6011	Payment of Professional Tax PRC Arrears		/1005	Other Receipts (Cancellation of Cheques)	
6015	TTA	_	2014	The state of the s	- All Anti-wall mass and committee of the grant and general walls. The di-
6016	LTC		/1005	Other Receipts (Cancellation of Cheques)	
6017	Educational concession	-	1103	Recovery of excess Payment (Nature)	and the second s
6017	Arrears	-	2108	Refund of Unspent Advance (Nature)	Vision (Section (Sect
6020	Funeral Charges to staff	_		The second secon	to refer to a delicate and a delicate controllery of the designation of the process and the second specific
6012-13	TA	46,036			A CONTRACTOR CONTRACTO
10012 25	School/college Expenditure			Control of the second s	and the second s
4003	Development of School Campus	-		A STATE OF THE PROPERTY OF THE	
	Misc contingent Expenses including			The state of the s	
4003	Camp Maintenance	-			
4004	Sweeping Contract Expenditure	3,71,194			724
4005	Bore well repair charges	-			
4006	Repairs and maintanance of Electricals	26,210			
4007	Repairs to furniture	-			The state of the s
4013-	Diesel /Kerosene (Emergency Lighting				
4014)	-			The state of the s
6022	Hospitality charges	3,010		The second secon	The state of the s
7021	Advertisement Charges	600			
7024-26	Telephone & Internet Charges	4,800			
7025	Postage/Telegram	290			
7027	CUG	-			
7029	Stationery office	2,265			
e.	IMPACT Programme	- <u>-</u>			Allej Salla
	Expenditure on Students Amenities				
5002	Student Uniforms	-	-		
5003	Bedding Material	-			The state of the s
5005	Purchase of Towels	-			
5006	PT Dresses	-			
5007-10	Note Books & Text Books, Work Books & EMCET Book	-			
5014	Stitching Charges	-			
5101	Barber Charges	-			14200
5102	Washing Charges Cosmotic Charges Places & Classes Tunk Boxes	-			
5103	Cosmolic Charges	55,500			30 40/ 4 40 40 40
5301	Playes & Glasses C	_			
5302	THIN Boxes 7	85,050			
Ñ.	# Hyderabed (c)		4.7		

INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD FROM 01.04.2018 TO 31.03.2019

Codes	EXPENDITURE	Amount (Rs.)	Codes	INCOME	Amount (Rs.)
5303	Footwear	1,40,982	Assessment to the second second		erick and the second se
5304	Stationery	2,22,203	The contract of the contract of		Control Charles of the Control of th
	Student Diet Expenses	Andrew marginal sports problem to the second second	Supplies of the Supplies of Manager		ntrain matricale () a process photos action materials () as mismalled in All Assembles (personal action and
5201-03	Diet Expenditure	55,37,029	and the second s	udipatin ya addonjin isaki kasi addun, uni sisi di dalah sisi kasi kasi kasi kasi kasi kasi kasi	processes a figure to the contract of the cont
5204	Catering Expenses	10,98,603	and the same of the same	an in a committee of the committee of th	a di kamadinata.
5205	Hostel Contingent Expenses	9,990			The second of the second secon
	Health & Hygiene		and the second second second second	المتحالة الم	Control of the Contro
2114	Hospitalization/Surgery Expenses	-			
F043	The state of the s				and the second section of the second section of the second section of the second section of the second seco
5012	Funeral charges/Exgretia to students	•			
5104	Medicine/First AID Expenses	7,515			
5105	Conveyance to Sick Students	3,600			
6005	Doctors Honorarium	-			
4105	Medical Kit	-			
<u> </u>	REVENUE PAYMENTS:		***		
4001	Maintenance of Garden	-			
4003	Development of campus	6,533			
4008,	4	į.			
4017, 4018	Rent, Rates & Taxes Inst. Prof tax	19,80,000			
4019					
4009-10	Water & Electricity (Electricity	6,38,458			
	Charges)	, , , ,			
	Other Payments				
2006	TDS	2,51,032			
3006	Payment of Income Tax (Staff)	-			
3006	Income Tax	-			
3011	Class Room Consumables				
3016	Penalities SSC/BIE	-			
3017	Vocationa() students ₹raining Programe	4,000 -			
3012					
/4108	Laboratory Consumables	- -			
	Payment of Septic Tank & Dralage				
4016	Cleaning Charges				
5013	Transportation Charges	46,616			
6008	Prof.Tax	- 10,010	-		
6021	Vehicle Hire Charges	-			
7014	Consultancy Rumuneration Charges	-			
7010	Maintance of Computer Lab & Other	_			
7018	Consumbles	5,590 -			
7020	Repaires and Maintenance of				
7020	Equipment	- -			100
7022	Bank Charges	2,921	**********************		
7023	Payment of Incentive Charges to	-	-		
7023	Students		and specialists in the second second		2.66
7026	Payment of Telephone Charges	-			
7028	Payment of Xerox Charges	16,622			
	Other payments (EMD Amount	W. W	-	4-1-4-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1	
	Transfer to DCO Maripeda)				
	Academic Activities		-		
2115	Entrance Test Expenses	8,700			
2116	Science Fair	**************************************	TOTAL PROPERTY OF THE PROPERTY		
2117	Flag Day	•	and weather work desired to		
3007	Affiliation Fee	10,512			
	Payment of Examination Fee	14,27,513	-		
			The state of the s		
4015	Printing of Exam. Paper Health Cards & Propress Cardo	-	-		
	\$ 00 5				

INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD FROM 01.04.2018 TO 31.03.2019

Codes	EXPENDITURE	Amount (Rs.)	Codes	INCOME	Amount (Rs.)
Codes	The state of the s	Amount (1227)	1	Charles Commission (Section 1997) At a second commission of the co	
3014-15	Expenditure on Traning Programmes (Staff & Non Teaching)				
5011	Conv to Students Exam Centres	1,08,121	-		
	IGNITE/SCIENCE FAIR/IPACT	-		Transfer Service Commencer Control of the Control o	
	Extra - Curriculam Activites				
2005	Scouts & Guides/ACC/NCC	•			
4011	Payment of Games & Sports Events	-		Approximation of the second se	
4012	Annual day /Parents Day/ Celebration of National Events.	7,315	•		
4104	Games & Sports Material Purchases	1,500			
	Specific Payments				
1004	Intrest on SB A/c Sent HO	-			
1003	Intrest on Fixed Deposit	80,000			
1005	Sale of Gunny Bags	-		•	
1006	Sale of Tender applications transferred to Head Office	-			
1101	HRA Recovery of staff	-			
1102	Recoveries of Water and maintainence charges from staff	-			
1103	Excess pay	-			
1104	Fine amount transferred to Head Office	-			
3011	Teaching Learning Equipment	-			
	Progress Report	· -			
3	Library Expense				
3009	Purchase of Newspaper and Periodical	11,435		,	
3012	Laboratory Consumables .	-			
5010	Purchase of EAMCET/IIT Books	-			
	CAPITAL PAYMENTS:				
4002	Development of Play Fields (Campus)	-			.
	Excess of Income over Expenditure			Excess of Expenditure over Income	2,36,67,830
	Total	2,37,78,155		Total	2,37,78,155

For CMT & ASSOCIATES

CHARTERED ACCOUNTANTS

(CA. MUNEESH BABU SAMI

Partner

Place: Hyderabad Date: 02.03.2021

UNIT (RCO/School/College) TSWRDC(W), MANCHERIAL

Principal

TELANGANA SOCIAL WELFARE RESIDENTIAL EDUCATIONAL INSTITUTIONS SOCIETY (TSWREIS)

TELATIONIA SOCI	AL 111			ALIONAL INSTITUTIONS SOCIETY (10
UNIT (RCO/School/College)		TSWRDC(W),	MANCHERIA	L
CODE:	0		DISTRICT:	MANCHERIAL

BALANCE SHEET AS ON 31.03.2019

LIABILITIES	NOTE	As on 31.03.2019	As on 31.03.2018	ASSETS	NOTE	As on 31.03.2019	As on 31.03.2018
Capital Reserve Opening Balance		7,98,633	3,96,446	Current Assets	3	80,878	2,07,596
Add: Grants received from Head Office Add: Excess of Income over Expenditure		2,52,15,307	1,39,17,072	Fixed Assets	4	89,925	88,725
Less: Excee of Expenditure over Income		2,36,67,830	1,35,14,885 7,98,633	Loans & Advances (Asstes)	•5		-
Current Liabilities	1	(1,87,000)	-	other advances(diff opening) Closing Balances			A CONTRACTOR DESCRIPTION
Difference in cash book Loans & Advances (Liabilities)	2	-	-	Cash in Hand Petty Cash Balance		-	LANCOUR DAY (14 Page 1)
				Bank Balances		19,88,307	5,02,312
TOTAL		21,59,110	7,98,633	TOTAL		21,59,110	7,58,63

For CMT & ASSOCIATES

CHARTERED ACCOUNTANTS

CA. MUNEESH BABU SAMUDRA

Partner

Place: Hyderabad Date: 02.03.2021 UNIT (RCO/School/College)

TSWRDC(W), MANCHERIAL

Principal

TELANGANA SOCIAL WELFARE RE	(TSWREIS)		
UNIT (RCO/School/College)	TSWRDC(W), MANCHERIAL		
CODE:	DISTRICT:	MANCHERIAL	

Notes to the Accounts

Note: 1

Current Liabilities Particulers	Opening Balance as on 01.04.2018	During the year Receipts	During the year Payments	Closing Balance as on 31.03.2019
Earnest Money Deposit (EMD)		2,77,000	4,64,000	(1,87,000)
Funds from SSC Board			-	
Funds from BIE		-	-	
Post Metric Scholarship		-		-
Cash Awards / Prathibha Awards		-		-
Other Awards		-	-	-
Other Scholarship		-	-	-
Teaching Grant		-	-	-
Red Ribbon		-	-	
Rajiv Vidya Mission (RVMS)		-	-	•
School Grant		-		·
SSA Grant		-	-	•
Balika Sisu Samrakshana scheme			-	
SAAP Funds		-	-	-
Samkeshma Bata		-		-
RWS		-	-	-
Other Deposits				
Other Liabilities				-
Head Office GSLI				_
Head Office GPF				-
AP Civil Supplies corporation				
Unpaid scolarships				-
Employee relief fund				
-	_	2.77.000	4.64.000	(1,87,000)

Note: 2

Particulers	Opening Balance as on 01.04.2018	During the year Receipts	During the year Payments	Closing Balance as on 31.03.2019
Inter-Units Transfers		-	-	-
APCO Advance		-	-	
Other Advances				
National Green corporation (APNGC)				•
Medical Reimbercement				-
TDS Payable				•
Incentives				
Advance from B.I.E				***************************************
1992	-	-	-	"拉克"。

TELANGANA SOCIAL WELFARE RE	SIDENTIAL EDUCATIONAL INS (TSWREIS)	TITUTIONS SOCIETY		
UNIT (RCO/School/College)	IT (RCO/School/College) TSWRDC(W), MANCHERIAL			
CODE:	DISTRICT:	MANCHERIAL		

Notes to the Accounts

Note: 3 Current Assets

Particulers	Opening Balance as on 01.04.2018	During the year Payments	During the year Receipts	Closing Balance as on 31.03.2019
Fixed Deposit		-	-	
Closing Stock	2,07,596	54,10,311	55,37,029	80,878
Other Deposits				
Transfer to Head Office				
Receivables				
	2,07,596	54,10,311	55,37,029	80,878

Note: 4

Particulers	Opening Balance as on 01.04.2018	Additions	Deletions	Closing Balance as on 31.03.2019
Library Books		1,200		1,200
Furniture & Equipments				0.775
Hostel Furniture & Equipments	9,775	-		9,775
Lab Furniture & Equipments		-		-
Class Room Furniture		-		-
School/College Equipment				
Craft , Music ,Audio Etc.				56,000
Games Equipment	56,890	· -		56,890
Computer & Peripherals		-		
Duplicator / Computer printers		-		
Other School/ College Equipment				-
Petromax/Solar/Gas Lights		-		15.000
Electrical Fans and Coolers	15,860	-		15,860
Kitchen Utensils	6,200	-		6,200
Purchase of Vehicles				
Dovelopment of campus/ Play Field				
and & Buildings		, -		-
	88,725	1,200	-	89,925

Note: 5

Opening Balance as on 01.04.2018	During the year Payments	During the year Receipts	Closing Balance as on 31.03.2019
			76 T
	-		3.
	-		-
-			JATE -
			10E/=
_			A STATE OF THE STA
		_	-
	Balance as on	Balance as on year	Balance as on 01.04.2018 Payments Receipts