

*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,**

E mail: cmtclients@gmail.com





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 Institution's internal control. An Audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by the school/Institution as well as evaluating the overall presentation of the financial statements.



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 have been 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 SAHAYAN, Chartered Accountant)
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 filed
- 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



17/06

TELANGANA SOCIAL WELFARE RESIDENTIAL EDUCATIONAL INSTITUTIONS SOCIETY (TSWREIS)

UNIT (RCO/School/College)

TSWRDC(W), MANCHERIAL

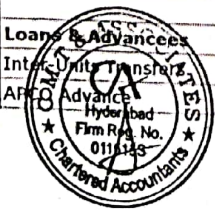
CODE:

DISTRICT:

MANCHERIAL

RECEIPTS AND PAYMENTS ACCOUNT FOR THE PERIOD FROM 01.04.2018 TO 31.03.2019

Codes	RECEIPTS	Amount (Rs.)	Codes	PAYMENTS	Amount (Rs.)
	OPENING BALANCE			School/College Maintenances	
	Cash in Hand		2106	GSLI - Society	
	Petty Cash Balance		2019	Contribution to ERF	
	Bank Balance	5,02,312	2111	Medical reimbursement	
			2113	C M Relief fund	
			3002-05	Govt.Challans	
	REVENUE RECEIPTS		6001-04	Pay & Allowances	1,14,95,761
1003	Interest on FDR		06, 6018		
1004	Interest on SB a/c		19		
1005	Sale of Gunny Bags/Broken Rice old news papers/condemned furniture, empty oil tins/ milk covers/ unserviceable articles etc.,		6006-	EL Encashment	
1006-07	Sale of Tender Applications		6007	PPF	
1104	Fines - Collected from students	2,000	6011	Payment of Professional Tax	60,650
1104	Rent from Quarters (Salary Deductions)		6015	PRC Arrears	
	Day Scholar SSC Examination Fee		6016	TTA	
			6017	LTC	
			6017	Educational concesslon	
			6018	Arrears	
			6020	Funeral Charges to staff	
	CAPITAL RECEIPTS		6012-13	TA	46,036
1002	Head office A/C (General)	1,33,89,197		School/college Expenditure	
1002	Head office A/C (Salaries)	1,18,26,110	4003	Development of School Campus	
2106	Head office GSLI		4003	Misc contingent Expenses including Camp Maintenance	
3003	Head office G.I.S		4004	Sweeping Contract Expenditure	3,71,194
3004	Head office G.P.F		4005	Bore well repair charges	
2109	Employees Relief Fund (ERF)		4006	Repairs and mantanance of Electricals	26,210
2001	Earnest money deposit (EMD)	2,77,000	4007	Repairs to furniture	
	Specific Receipts		4013-	Diesel /Kerosene (Emergency Lighting)	
3011	Funds from SSC Board		4014		
2003	Funds from Board of Intemediate Education (BIE)		6022	Hospitality charges	3,010
2014	Post Metric Scholarship		7021	Advertisement Charges	600
2014	Cash Awards / Prathibha Awards		7024-26	Telephone & Internet Charges	4,800
2008-10	Other Awards		7025	Postage/Telegram	290
2004	Other Scholarship		7027	CUG	
2011	Teaching Grant		7029	Stationery office	2,265
2012	Red Ribbon			IMPACT Programme	
2013	Rajiv Vidya Misslon (RVMS)			Expenditure on Students Amenities	
2014	School Grant		5002	Student Uniforms	
2002	SSA Grant		5003	Bedding Material	
4202	Balika Sisu Samrakshana scheme		5005	Purchase of Towels	
4203	SAAP Funds		5006	PT Dresses	
4204	Samkeshma Bata		5007-10	Note Books & Text Books, Work Books & EMCET Book	
2014	R W S		5014	Stitching Charges	
2014	Other Receipts	1,08,325	5101	Barber Charges	
2014	Inter Account Bank Transfer from General a/c to Salary a/c		5102	Washing Charges	
	Loans & Advances		5103	Cosmetic Charges	55,500
1008	Inter Unit Transfers		5301	Plates & Glasses	
2101	APFC Advances Hyderabad Firm Reg. No. 0111143		5302	Trunk Boxes	85,050



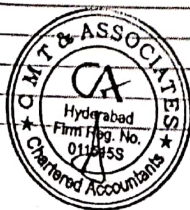
RECEIPTS AND PAYMENTS ACCOUNT FOR THE PERIOD FROM 01.04.2018 TO 31.03.2019

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)			Student Diet Expenses	
	Recoveries		5201-03	Diet Expenditure	54,10,311
1101	House Rent Recovery		5204	Catering Expenses	10,98,603
1102	Recoveries of Water and maintenance charges from staff		5205	Hostel Contingent Expenses	9,990
1103	Recovery of excess Payment (Nature)			Health & Hygiene	
2005	National Green Corporation		2114	Hospitalization/Surgery Expenses	
2006	TDS		5012	Funeral charges/Exgratia to students	
2015	Recoveries of telephone charges from staff		5104	Medicine/First AID Expenses	7,515
2108	Refund of Unspent Advance (Nature)		5105	Conveyance to Sick Students	3,600
2113	Recoveries of C M Relief fund		6005	Doctors Honorarium	
2117	Flag Day			REVENUE PAYMENTS:	
3006	Payment of Income Tax (Staff)		4001	Maintenance of Garden	
6008	Recovery of Prof. Tax		4003	Development of campus	6,533
7028	Payment of Xerox charges (RTI)		4008, 4017, 4018	Rent, Rates & Taxes Inst. Prof tax	19,80,000
2014 /1005	Other Receipts (Cancellation of Cheques)		4009-10	Water & Electricity (Electricity Charges)	6,38,458
2111	Medical Reimbursement			Other Payments	
	SSC exam refund by HCU RTC		2006	TDS	2,51,032
	Unspent Amount Remitted		3006	Payment of Income Tax (Staff)	
			3006	Income Tax	
			3011	Class Room Consumables	
			3016	Penalties SSC/BIE	
			3017	Vocational students Training Programme	4,000
			3012 /4108	Laboratory Consumables	
			4016	Payment of Septic Tank & Draige Cleaning Charges	
			5013	Transportation Charges	46,616
			6008	Prof.Tax	
			6021	Vehicle Hlre Charges	
			7014	Consultancy Rumuneration Charges	
			7018	Maintance of Computer Lab & Other Consumbles	5,590
			7020	Repalres 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	
				Academic Activities	
			2115	Entrance Test Expenses	8,700
			2116	Science Fair	
			2117	Flag Day	
			3007	Affiliation Fee	10,512
			3008	Payment of Examination Fee	14,27,513
			3013 & 4015	Printing of Exam. Papers / Health Cards & Progress Cards	



RECEIPTS AND PAYMENTS ACCOUNT FOR THE PERIOD FROM 01.04.2018 TO 31.03.2019

Codes	RECEIPTS	Amount (Rs.)	Codes	PAYMENTS	Amount (Rs.)
			3014-15	Expenditure on Training Programmes (Staff & Non Teaching)	
			5011	Conv to Students Exam Centres	1,08,121 ✓
				IGNITE/SCIENCE FAIR/IPACT	
				Extra - Curriculam Activites	
			2005	Scouts & Guides/ACC/NCC	
			4011	Payment of Games & Sports Events	
			4012	Annual day /Parents Day/ Celebration of National Events.	7,315 ✓
			4104	Games & Sports Material Purchases	1,500 ✓
				Specific Payments	
			1004	Intrest on FD Sent HO	
			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	
			2003	SSC Boards Expenses	
			2004	Board of Intermediate Education Expenses (BIE)	
			2008-10	Post metric scholarship	
			2014	Cash awards / Prathiba Awards	
			2014	Other Awards etc (Funds Received from IIT Boys)	
			2004	Other Scholarship	
			2011	Teaching Grant	
			2012	Red Ribbon	
			2013	Rajiv Vidya Mission (RVMS)	
			2014	School Grant	
			2002	SSA Grant	
			4202	Balika Sisu Samrakshana scheme	
			4203	SAAP Funds	
			4204	Samkeshma Bata	
			2014	R W S	
				Library Expense	
			3009	Purchase of Newspaper and Periodicals	11,435 ✓
			3012	Laboratory Consumables	
			5010	Purchase of EAMCET/IIT Books	
			3010	Purchase of Library Books	1,200 ✓
				Purchases	
			4105	Medical Kit	
			4105 & 4106	Hostel Furniture & Equipments	
			4107-09	Lab Furniture & Equipments	
			4110-01	Class room Furniture	



RECEIPTS AND PAYMENTS ACCOUNT FOR THE PERIOD FROM 01.04.2018 TO 31.03.2019

Codes	RECEIPTS	Amount (Rs.)	Codes	PAYMENTS	Amount (Rs.)
				School/College Equipment	
			4102	Craft , music ,Audio Etc.	
			4104	Games Equipment	
			7030	Computer & Peripherals	
			7031	Duplicator / Computer printers	
				Other School/ College Equipment	
			4013	Petromax/Solar/Gas Lights	
			4103	Electrical Fans and Coolers	
			4111	Kitchen Utensils	
			7033	Purchase of Vehicles	
				CAPITAL PAYMENTS:	
			4002	Development of Play Fields (Campus)	
			4201	Land & Buildings	
				Loans & Advances	
			1008	Inter Unit Transfer	
			2101	APCO Advance Recovery	
			2102	Educational Advance	
			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	2,61,04,944

For CMT & ASSOCIATES
CHARTERED ACCOUNTANTS

(CA. MUNEESH BABU SAMUDRA)
Partner

Place: Hyderabad

Date: 02.03.2021



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

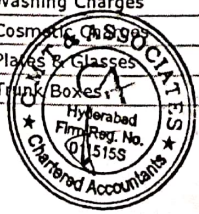
Principal

TELANGANA SOCIAL WELFARE RESIDENTIAL EDUCATIONAL INSTITUTIONS SOCIETY (TSWREIS)

UNIT (RCO/School/College)	TSWRDC(W), MANCHERIAL
CODE: 0	DISTRICT: MANCHERIAL

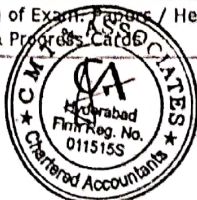
INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD FROM 01.04.2018 TO 31.03.2019

Codes	EXPENDITURE	Amount (Rs.)	Codes	INCOME	Amount (Rs.)
	School/College Maintenances			REVENUE RECEIPTS	
2106	GSLI - Society	-	1003	Interest on FDR	-
2019	Contribution to ERF	-	1004	Interest on SB a/c	-
2111	Medical reimbursement	-			
2113	C M Relief fund	-	1005	Sale of Gunny Bags/Broken Rice old news papers/condemned furniture, empty oil tins/ milk covers/ unserviceable articles etc.,	-
3002-05	Govt.Challans	-			
6001-04-06, 6018-19	Pay & Allowances	1,14,95,761	1006-07	Sale of Tender Applications	-
			1104	Fines - Collected from students	2,000
			1104	Rent from Quarters (Salary Deductions)	-
6006-	EL Encashment	-		Day Scholar SSC Examination Fee	-
6007	PPF	-	2014	Other Receipts	1,08,325
	Payment of Professional Tax	60,650	2014 /1005	Other Receipts (Cancellation of Cheques)	
6011	PRC Arrears	-	2014 /1005	Other Receipts (Cancellation of Cheques)	
6015	TTA	-			
6016	LTC	-	1103	Recovery of excess Payment (Nature)	
6017	Educational concession	-	2108	Refund of Unspent Advance (Nature)	
6018	Arrears	-			
6020	Funeral Charges to staff	-			
6012-13	TA	46,036			
	School/college Expenditure				
4003	Development of School Campus	-			
4003	Misc contingent Expenses including Camp Maintenance	-			
4004	Sweeping Contract Expenditure	3,71,194			
4005	Bore well repair charges	-			
4006	Repairs and maintainance of Electricals	26,210			
4007	Repairs to furniture	-			
4013-4014	Diesel /Kerosene (Emergency Lighting)	-			
6022	Hospitality charges	3,010			
7021	Advertisement Charges	600			
7024-26	Telephone & Internet Charges	4,800			
7025	Postage/Telegram	290			
7027	CUG	-			
7029	Stationery office	2,265			
	IMPACT Programme	-			
	Expenditure on Students Amenities				
5002	Student Uniforms	-			
5003	Bedding Material	-			
5005	Purchase of Towels	-			
5006	PT Dresses	-			
5007-10	Note Books & Text Books, Work Books & EMCET Book	-			
5014	Stitching Charges	-			
5101	Barber Charges	-			
5102	Washing Charges	-			
5103	Cosmetic Charges	55,500			
5301	Plates & Glasses	-			
5302	Trunk Boxes	85,050			



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			
5304	Stationery	2,22,203			
	Student Diet Expenses				
5201-03	Diet Expenditure	55,37,029			
5204	Catering Expenses	10,98,603			
5205	Hostel Contingent Expenses	9,990			
	Health & Hygiene				
2114	Hospitalization/Surgery Expenses	-			
5012	Funeral charges/Exgratia to students	-			
5104	Medicine/First AID Expenses	7,515			
5105	Conveyance to Sick Students	3,600			
6005	Doctors Honorarium	-			
4105	Medical Kit	-			
	REVENUE PAYMENTS:				
4001	Maintenance of Garden	-			
4003	Development of campus	6,533			
4008, 4017, 4018	Rent, Rates & Taxes Inst. Prof tax	19,80,000			
4009-10	Water & Electricity (Electricity Charges)	6,38,458			
	Other Payments				
2006	TDS	2,51,032			
3006	Payment of Income Tax (Staff)	-			
3006	Income Tax	-			
3011	Class Room Consumables	-			
3016	Penalties SSC/BIE	-			
3017	Vocational students Training Programme	4,000			
3012 /4108	Laboratory Consumables	-			
4016	Payment of Septic Tank & Dralage Cleaning Charges	-			
5013	Transportation Charges	46,616			
6008	Prof.Tax	-			
6021	Vehicle Hire Charges	-			
7014	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 Incentlve Charges to Students	-			
7026	Payment of Telephone Charges	-			
7028	Payment of Xerox Charges	16,622			
	Other payments (EMD Amount Transfer to DCO Maripeda)	-			
	Academic Activities				
2115	Entrance Test Expenses	8,700			
2116	Science Fair	-			
2117	Flag Day	-			
3007	Affillation Fee	10,512			
3008	Payment of Examination Fee	14,27,513			
3013 & 4015	Printing of Exam Papers / Health Cards & Progress Cards	-			



INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD FROM 01.04.2018 TO 31.03.2019

Codes	EXPENDITURE	Amount (Rs.)	Codes	INCOME	Amount (Rs.)
3014-15	Expenditure on Training Programmes (Staff & Non Teaching)	-			
5011	Conv to Students Exam Centres	1,08,121			
	IGNITE/SCIENCE FAIR/IPACT	-			
	Extra - Curricular Activites				
2005	Scouts & Guides/ACC/NCC	-			
4011	Payment of Games & Sports Events	-			
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	-			
	Library Expense				
3009	Purchase of Newspaper and Periodicals	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 SAMUDRALA)
Partner

Place: Hyderabad
Date: 02.03.2021



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

Principal

TELANGANA SOCIAL WELFARE RESIDENTIAL EDUCATIONAL INSTITUTIONS SOCIETY (TSWREIS)

UNIT (RCO/School/College)		TSWRDC(W), MANCHERIAL	
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		2,52,15,307	1,39,17,072	Fixed Assets	4	89,925	88,725
Add: Excess of Income over Expenditure		2,36,67,830	1,35,14,885	Loans & Advances (Asstes)	5	-	-
Less: Excee of Expenditure over Income		23,46,110	7,98,633	other advances(diff opening)			
				Closing Balances			
Current Liabilities	1	(1,87,000)	-	Cash in Hand		-	-
Difference in cash book		-	-	Petty Cash Balance		-	-
Loans & Advances (Liabilities)	2	-	-	Bank Balances		19,88,307	5,02,312
TOTAL		21,59,110	7,98,633	TOTAL		21,59,110	7,98,633

For CMT & ASSOCIATES
CHARTERED ACCOUNTANTS

(CA. MUNEESH BABU SAMUDRALA)
Partner



Place: Hyderabad
Date: 02.03.2021

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

Principal

TELANGANA SOCIAL WELFARE RESIDENTIAL EDUCATIONAL INSTITUTIONS SOCIETY (TSWREIS)			
UNIT (RCO/School/College)		TSWRDC(W), MANCHERIAL	
CODE:		DISTRICT:	MANCHERIAL

Notes to the Accounts

Note: 1

Current Liabilities

Particulars	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		-	-	-
R W S		-	-	-
Other Deposits		-	-	-
Other Liabilities		-	-	-
Head Office GSLI		-	-	-
Head Office GPF		-	-	-
AP Civil Supplies corporation		-	-	-
Unpaid scholarships		-	-	-
Employee relief fund		-	-	-
	-	2,77,000	4,64,000	(1,87,000)

Note: 2

Loans & Advances (Liabilities)

Particulars	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 Reimbursement		-	-	-
TDS Payable		-	-	-
Incentives		-	-	-
Advance from B.I.E		-	-	-
	-	-	-	-



