

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

***Audit Report - FY 2022-23***

***51930-TSWRDCW, 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](mailto:cmtclients@gmail.com)***



**AUDITOR'S REPORT**

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

We have audited the attached Balance Sheet **TELANGANA SOCIAL WELFARE RESIDENTIAL EDUCATION INSTITUTIONS SOCIETY (TSWREIS) TSWRDC(W)MANCHERIAL, MANCHERIAL DISTRICT** as at 31<sup>st</sup> March, 2023 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

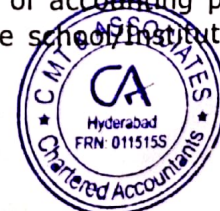
**Management's Responsibility for the Financial Statements**

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) Subject to our comments. 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





**We draw the attention to the following Notes to financial statements**

- (a) Regarding non provision of depreciation for the period from 01.04.2022 to 31.03.2023, 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.

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 31<sup>st</sup> March, 2023.
- b) In case of Income & Expenditure Account, of the **Excess of expenditure over Income** of the school for the period from 01.04.2022 to 31.03.2023.
- c) In the case of the Receipts and payment Account the receipts and payments made for period from 01.04.2022 to 31.03.2023.

**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.

**Report on Other matter:**

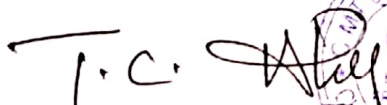

To the best of our knowledge and belief, we have obtained all the information and explanations that are necessary for the purpose of audit. In our opinion proper books of accounts have been kept by the school, so far as appears from our examination of those books. The Balance sheet, Income & Expenditure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

1. 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.
2. 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.
3. We have not conducted physical verification of Rice, Provisions and other items as on 31<sup>st</sup> march. The closing stock of such items is taken as certified by the school/Institution management.
4. Fixed Assets are shown at cost. No depreciation is provided.
5. Closing stock is valued at cost and certified by the school/Institution.
6. Budgetary control system is not observed.
7. 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. CHINA MASTHAN T)  
PARTNER  
M.No 218549  
Place: Hyderabad  
Date: 24.08.2023

**UDIN: 23218549BGXIPV9574**



## 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 which is not as per the generally accepted accounting principle (Indian GAAP).

#### 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, instead of accrual 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 2022-23**

Audit Period of the Year : 2022-23  
Audit Period of the Principal : Dr.Ch Saritha Subhashini (01.07.2022)  
9573010566  
D.SUMATHI (Principal) : (01.07.2022 to 31.03.2023) 7995010674  
: P. Nagalakshmi  
Contact : 9542148269  
: (01.04.2021 to 31.03.2023)  
Data entry operator :9032882238

**Audit Observations F Y: 2022-23**

- Accounting Policies which are not as per generally accepted accounting principles
  - Books of Accounts were maintained on cash basis.
  - Fixed Assets are shown at cost, not providing any depreciation on the Assets.
- There are many unadjusted or unrecovered long pending amounts for more than one year in the balance sheet. It is advised to take necessary steps to adjust or recover them after obtaining proper details.
- The institution has to strengthen the maintaining of books and accounts under double entry system.

**Salaries A/C:**

We have observed following payments found discrepancies as listed below;

➤ IT/TCS/TDS payment details are mentioned below:

S NO	VR.NO	Month	Payment Amount	Payment date	Due date	Remarks
1	3	March	1800	12/04/2022	07/04/2022	5 days delay
2	30	Sep	302	03/11/2022	07/10/2022	26 days delay
3	35	Oct	306	02/12/2022	07/11/2022	25 days delay





4	45	Nov	601	29/12/2022	07/12/2022	22 days delay
6	65	Feb	314	27/03/2023	07/03/2023	20 days delay

➤ Professional Tax payment details are mentioned below

S NO	VR.NO	Month	Payment Amount	Payment date	Due date	Remarks
1	1	March	3200	12/04/2022	10/04/2022	2 days delay
2	2	March	4450	12/04/2022	10/04/2022	2 days delay
3	15	May	7850	29/06/2022	10/06/2022	19 days delay
4	16	May	8050	29/06/2022	10/06/2022	19 days delay
5	29	August	7500	28/09/2022	10/09/2022	18 days delay
6	34	September	7650	28/10/2022	10/10/2022	18 days delay
7	64	Feb	7250	27/03/2023	10/03/2023	17 days delay



**General A/C:**

➤ **Following discrepancies were observed during the course of audit.**

Date	Payment Voucher No	Head of the Account	Mode of Payment (Cash/Bank)	Amount (Rs.)	Audit Observations
08.04.22	05	Electricity Bill	096609	10002	The December 2021 bill was paid in April 2022 but the bill was not shown at the time of audit.
06.04.22	03	TDS(SWEEPING)	096607	620	The March month tds need to be pay on before April 07 month but paid on 12-4-2022.
23.05.2022	22	Electricity Bill	118543	67461	The February 2022 bill was paid in May 2022 but the bill was not shown at the time of audit.

For CMT & ASSOCIATES  
Chartered Accountants

*T. C. Masthan T*



(CA. CHINA MASTHAN T)  
PARTNER  
M.No 218549  
Place: Hyderabad  
Date: 24.08.2023



**TELANGANA SOCIAL WELFARE RESIDENTIAL EDUCATIONAL INSTITUTIONS SOCIETY (TSWREIS)**

**NIT (RCO/School/College)**

**TSWRDCW MANCHERIAL**

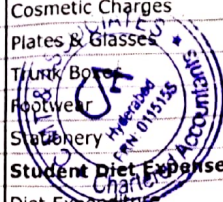
**ODE: 51930**

**DISTRICT:**

**MANCHERIAL**

**RECEIPTS AND PAYMENTS ACCOUNT FOR THE PERIOD FROM 01.04.2022 TO 31.03.2023**

Codes	RECEIPTS	Amount (Rs.)	Codes	PAYMENTS	Amount (Rs.)
	<b>OPENING BALANCE</b>			<b>School/College Maintenances</b>	
	Cash in Hand		2106	GSLI - Society	
	Petty Cash Balance		2019	Contribution to ERF	
	Bank Balance	1,95,265	2111	Medical reimbursment	
			2113	C M Relief fund	
			3002-05	Govt.Challans	
			6001-04-06, 601819	Pay & Allowances	3,10,059
1003	Interest on FDR	2,763	6006-	EL Encashment	
1004	Interest on SB a/c		6007	PPF	
1005	Sale of Gunny Bags/Broken Rice old news papers/condemned furniture, empty oil tins/ milk covers/ unserviceable articles etc.,	27,474		Payment of Professional Tax	90,950
1006-07	Sale of Tender Applications	500	6011	PRC Arrears	
1104	Fines - Collected from students		6015	TTA	
1104	Rent from Quarters (Salary Deductions)		6016	LTC	
	Day Scholar SSC Examination Fee	1,06,350	6017	Educational concession	
			6018	Arrears	
			6020	Funeral Charges to staff	
				CPS	
			6012-13	TA	37,378 ✓
	<b>CAPITAL RECEIPTS</b>			<b>School/college Expenditure</b>	
1002	Head office A/C (General)	48,98,958	4003	Development of School Campus	47,055 ✓
1002	Head office A/C (Salaries)	11,94,958		Misc contingent Expenses including Camp Maintenance	
2106	Head office GSLI		4003		
3003	Head office G.I.S		4004	Sweeping Contract Expenditure	1,09,335 ✓
3004	Head office G.P.F		4005	Bore well repair charges	1,220 ✓
2109	Employees Relief Fund (ERF)		4006	Repairs and mantanance of Electricals	21,611 ✓
2001	Earnest money deposit (EMD)	3,08,000		Repairs to furniture	
			4007		
	<b>Specific Receipts</b>		4013-4014	Diesel /Kerosene (Emergency Lighting )	
3011	Funds from SSC Board				
2003	Funds from Board of Intemediate Education (BIE)		6022	Hospitality charges	790 ✓
2014	Post Metric Scholarship		7021	Advertisement Charges	300 ✓
2014	Cash Awards / Prathibha Awards		7024-26	Telephone & Internet Charges	1,600 ✓
2008-10	Other Awards		7025	Postage/Telegram	
2004	Other Scholarship		7027	CUG	2,777 ✓
2011	Teaching Grant		7029	Stationery office	13,845 ✓
2012	Red Ribbon			IMPACT Programme	
2013	Rajiv Vidya Mission (RVMS)			<b>Expenditure on Students Amenities</b>	
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				
2014	Inter Account Bank Transfer from General a/c to Salary a/c		5014	Stitching Charges	
			5101	Barber Charges	
			5102	Washing Charges	
			5103	Cosmetic Charges	7,62,860 ✓
			5301	Plates & Glasses	
			5302	Trunk Boots	
			5303	Footwear	
			5304	Stationery	4,22,332 ✓
				<b>Student Diet Expenses</b>	
			5201-03	Diet Expenditure	1,06,635 ✓
1008	Inter-Units Transfers				
2101	APCO Advance				
2102	Education Advance				
2103	Festival Advance				
2002	Fixed Deposits (Matured)	1,08,000			





**TELANGANA SOCIAL WELFARE RESIDENTIAL EDUCATIONAL INSTITUTIONS SOCIETY (TSWREIS)**

**UNIT (RCO/School/College)**

**TSWRDCW MANCHERIAL**

**CODE: 51930**

**DISTRICT:**

**MANCHERIAL**

**RECEIPTS AND PAYMENTS ACCOUNT FOR THE PERIOD FROM 01.04.2022 TO 31.03.2023**

Codes	RECEIPTS	Amount (Rs.)	Codes	PAYMENTS	Amount (Rs.)
	<b>Recoveries</b>		5204	Catering Expenses	3,02,796 ✓
1101	House Rent Recovery	20,00,000	5205	Hostel Contingent Expenses	330 ✓
1102	Recoveries of Water and maintainence charges from staff			<b>Health &amp; Hygiene</b>	
1103	Recovery of excess Payment (Nature)		2114	Hospitalization/Surgery Expenses	
2005	National Green Corporation		5012	Funeral charges/Exgretia to students	10,000 ✓
2006	TDS		5104	Medicine/First AID Expenses	1,820 ✓
2015	Recoveries of telephone charges from staff		5105	Conveyance to Sick Students	
2108	Refund of Unspent Advance (Nature)	6,540	6005	Doctors Honorarium	
2113	Recoveries of C M Relief fund			<b>REVENUE PAYMENTS:</b>	
2117	Flag Day		4001	Maintenance of Garden	
3006	Payment of Income Tax (Staff)		4003	Development of campus	
6008	Recovery of Prof. Tax		4008, 4017, 4018	Rent, Rates & Taxes Inst. Prof tax	20,00,000 dt
7028	Payment of Xerox charges ( RTI )		4009-10	Water & Electricity (Electricity Charges)	7,57,278 dt
	Amount Received from RCO		2006	TDS	4,42,641 dt
	Amount Received from DCO Point		3006	Payment of Income Tax (Staff)	
	Resigned employe fine refund	50,000	3006	Income Tax	7,83,690 ✓
			3011	Class Room Consumables	
			3016	Penalties SSC/BIE	
			3017	Vocational students Training Programe	68,145 ✓
			3012 /4108	Laboratory Consumables	
			4016	Payment of Septic Tank & Draiage Cleaning Charges	14000 ✓
			5013	Transportation Charges	10,185 ✓
			6008	Prof.Tax	
			6021	Vehicle Hire Charges	
			7014	Consultancy Rumuneration Charges	4,250 ✓
			7018	Maintance of Computer Lab & Other Consumbles	850 ✓
			7020	Repaires and Maintenance of Equipment	
			7022	Bank Charges	1,829 dt
			7023	Payment of Incentive Charges to Students	
			7026	Payment of Telephone Charges	
			7028	Payment of Xerox Charges	14,577 ✓
				<b>Academic Activities</b>	
			2115	Entrance Test Expenses	
			2116	Science Fair	
			2117	Flag Day	
			3007	Affiliation Fee	3,99,919 ✓
			3008	Payment of Examination Fee	1,06,350 ✓
			3013 & 4015	Printing of Exam. Papers / Health Cards & Progress Cards	
			3014-15	Expenditure on Training Programmes (Staff & Non Teaching)	
			5011	Conv to Students Exam. Centres	
				IGNITE/SCIENCE FAIR/PAK...	
				<b>Extra - Curricular Activities</b>	
			2005	Scouts & Guides/ACC/NCC	





**TELANGANA SOCIAL WELFARE RESIDENTIAL EDUCATIONAL INSTITUTIONS SOCIETY (TSWREIS)**

NIT (RCO/School/College)

**TSWRDCW MANCHERIAL**

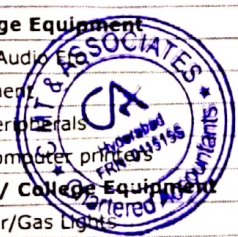
ODE: 51930

DISTRICT:

**MANCHERIAL**

**RECEIPTS AND PAYMENTS ACCOUNT FOR THE PERIOD FROM 01.04.2022 TO 31.03.2023**

Codes	RECEIPTS	Amount (Rs.)	Codes	PAYMENTS	Amount (Rs.)
			4011	Payment of Games & Sports Events	
			4012	Annual day /Parents Day/ Celebration of National Events.	5,470
			4104	Games & Sports Material Purchases	10,000
				<b>Specific Payments</b>	
			1004	Intrest on SB A/c Sent Head Office	
			1005	Sale of Gunny Bags sent to Head Office	27,474
			1006	Sale of Tender applications transferred to Head Office	
			1101	HRA Recovery of staff sent to Head Office	
			1102	Recoveries of Water and maintainence charges from staff sent to Head Office	
			1103	Excess pay sent to Head Office	
			1104	Fine amount transferred to Head Office	50,000
			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	
				<b>Library Expense</b>	
			3009	Purchase of Newspaper and Periodicals	7,445
			3012	Laboratory Consumables	
			5010	Purchase of EAMCET/IIT Books	
			3010	Purchase of Library Books	769
				<b>Purchases</b>	
			4105	Medical Kit	
			4105 & 4106	Hostel Furniture & Equipments	
			4107-09	Lab Furniture & Equipments	
			4110-01	Class room Furniture	
				<b>School/College Equipment</b>	
			4102	Craft , music ,Audio	
			4104	Games Equipment	
			7030	Computer & Peripherals	
			7031	Duplicator / Computer printer	
				<b>Other School/ College Equipment</b>	
			4013	Petromax/Solar/Gas Light	
			4103	Electrical Fans and Coolers	4,124









**TELANGANA SOCIAL WELFARE RESIDENTIAL EDUCATIONAL INSTITUTIONS SOCIETY (TSWREIS)**

UNIT (RCO/School/College)

TSWRDCW MANCHERIAL

CODE: 51930

DISTRICT:

MANCHERIAL

**INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD FROM 01.04.2022 TO 31.03.2023**

Codes	EXPENDITURE	Amount (Rs.)	Codes	INCOME	Amount (Rs.)
	<b>School/College Maintenances</b>			<b>REVENUE RECEIPTS</b>	
2106	GSLI - Society	-	1003	Interest on FDR	2,763
2019	Contribution to ERF	-	1004	Interest on SB a/c	-
2111	Medical reimbursement	-		Sale of Gunny Bags/Broken Rice old news papers/condemned furniture, empty oil tins/ milk covers/ unserviceable articles etc..	27,474
2113	C M Relief fund	-	1005		
3002-05	Govt.Challans	-		Sale of Tender Applications	500
6001-04-06, 6018-19	Pay & Allowances	3,10,059	1006-07		
6006-	EL Encashment	-	1104	Fines - Collected from students	-
6007	PPF	-	1104	Rent from Quarters (Salary Deductions)	-
	Payment of Professional Tax	-	1103	Recovery of excess Payment (Nature)	
6011	PRC Arrears	90,950	2108	Refund of Unspent Advance (Nature)	6,540
6015	TTA	-	3006	Payment of Income Tax (Staff)	
6016	LTC	-	1101	House Rent Recovery	20,00,000
6017	Educational concession	-		Resigned employe fine refund	50,000
6018	Arrears	-		Day Scholar SSC Examination Fee	1,06,350
6020	Funeral Charges to staff	-			
6012-13	TA	-			
	<b>School/college Expenditure</b>	37,378			
4003	Development of School Campus	47,055			
4003	Misc contingent Expenses including Camp Maintenance	-			
4004	Sweeping Contract Expenditure	1,09,335			
4005	Bore well repair charges	1,220			
4006	Repairs and maintainance of Electricals	21,611			
4007	Repairs to furniture	-			
4013-4014	Diesel /Kerosene (Emergency Lighting )	-			
6022	Hospitality charges	790			
7021	Advertisement Charges	300			
7024-26	Telephone & Internet Charges	1,600			
7025	Postage/Telegram	-			
7027	CUG	2,777			
7029	Stationery office	13,845			
	IMPACT Programme	-			
	<b>Expenditure on Students Amenities</b>				
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	7,62,860			
5301	Plates & Glasses	-			
5302	Trunk Boxes	-			
5303	Footwear	-			
5304	Stationery	4,22,332			
	<b>Student Diet Expenses</b>				
5201-03	Diet Expenditure	1,49,597			
5204	Catering Expenses	3,02,796			





**TELANGANA SOCIAL WELFARE RESIDENTIAL EDUCATIONAL INSTITUTIONS SOCIETY (TSWREIS)**

UNIT (RCO/School/College)

TSWRDCW MANCHERIAL

CODE: 51930

DISTRICT:

MANCHERIAL

**INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD FROM 01.04.2022 TO 31.03.2023**

Codes	EXPENDITURE	Amount (Rs.)	Codes	INCOME	Amount (Rs.)
5205	Hostel Contingent Expenses	330			
	<b>Health &amp; Hygiene</b>				
2114	Hospitalization/Surgery Expenses	-			
5012	Funeral charges/Exgretia to students	10,000			
5104	Medicine/First AID Expenses	1,820			
5105	Conveyance to Sick Students	-			
6005	Doctors Honorarium	-			
4105	Medical Kit	-			
	<b>REVENUE PAYMENTS:</b>				
4001	Maintenance of Garden	-			
4003	Development of campus	-			
4008, 4017, 4018	Rent, Rates & Taxes Inst. Prof tax	20,00,000			
4009-10	Water & Electricity (Electricity Charges)	7,57,278			
	<b>Other Payments</b>				
2006	TDS	4,42,641			
3006	Payment of Income Tax (Staff)	-			
3006	Income Tax	7,83,690			
3011	Class Room Consumables	-			
3016	Penalties SSC/BIE	-			
3017	Vocational students Training Programme	68,145			
3012 /4108	Laboratory Consumables	-			
4016	Payment of Septic Tank & Draiage Cleaning Charges	14,000			
5013	Transportation Charges	10,185			
6008	Prof.Tax	-			
6021	Vehicle Hire Charges	-			
7014	Consultancy Rumuneration Charges	4,250			
7018	Maintance of Computer Lab & Other Consumbles	850			
7020	Repaires and Maintenance of Equipment	-			
7022	Bank Charges	1,829			
7023	Payment of Incentive Charges to Students	-			
7026	Payment of Telephone Charges	-			
7028	Payment of Xerox Charges	14,577			
	<b>Academic Activities</b>				
2115	Entrance Test Expenses	-			
2116	Science Fair	-			
2117	Flag Day	-			
3007	Affiliation Fee	3,99,919			
3008	Payment of Examination Fee	1,06,350			
3013 & 4015	Printing of Exam. Papers / Health Cards & Progress Cards	-			
3014-15	Expenditure on Traning Programmes (Staff & Non Teaching)	-			
5011	Conv to Students Exam Centres	-			
	IGNITE/SCIENCE FAIR/IPACT	-			
	<b>Extra - Curriculam Activites</b>				
2005	Scouts & Guides/ACC/NCC	-			
4011	Payment of Games & Sports Events	-			



**TELANGANA SOCIAL WELFARE RESIDENTIAL EDUCATIONAL INSTITUTIONS SOCIETY (TSWREIS)**

UNIT (RCO/School/College)

TSWRDCW MANCHERIAL

CODE: 51930

DISTRICT:

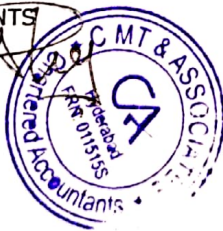
MANCHERIAL

**INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD FROM 01.04.2022 TO 31.03.2023**

Codes	EXPENDITURE	Amount (Rs.)	Codes	INCOME	Amount (Rs.)
4012	Annual day /Parents Day/ Celebration of National Events.	5,470			
4104	Games & Sports Material Purchases	10,000			
	<b>Specific Payments</b>				
1004	Intrest on SB A/c Sent HO	-			
1003	Intrest on Fixed Deposit	-			
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	-			
	Remittance to RCO				
	<b>Library Expense</b>				
3009	Purchase of Newspaper and Periodicals	7,445			
3010	Purchase of Library Books	769			
5010	Purchase of EAMCET/IIT Books	-			
	<b>CAPITAL PAYMENTS:</b>				
4002	Development of Play Fields (Campus)	-			
	Excess of Income over Expenditure			Excess of Expenditure over Income	47,20,426
	<b>Total</b>	<b>69,14,053</b>		<b>Total</b>	<b>69,14,053</b>

For CMT & ASSOCIATES  
CHARTERED ACCOUNTANTS

(CA.CHINA MASTHAN T)  
PARTNER  
M.No 218549



UNIT (RCO/School/College)  
TSWRDCW MANCHERIAL

Principal

Place : Hyderabad  
Date:24.08.2023



**TELANGANA SOCIAL WELFARE RESIDENTIAL EDUCATIONAL INSTITUTIONS SOCIETY (TSWREIS)**

**UNIT (RCO/School/College) TSWRDCW MANCHERIAL**

**CODE: 51930 DISTRICT: MANCHERIAL**

**BALANCE SHEET AS ON 31.03.2023**

LIABILITIES	NOTE	As on 31.03.2023	As on 31.03.2022	ASSETS	NOTE	As on 31.03.2023	As on 31.03.2022
<b>Capital Reserve</b>							
Opening Balance		12,15,654	12,88,990	Current Assets	3	4,40,143	1,62,669
Add: Grants received from Head Office		60,93,916	2,59,43,442	Fixed Assets	4	1,69,506	1,65,382
Add: Excess of Income over Expenditure		47,20,426	2,60,16,778	Loans & Advances (Asstes)	5	-	-
Less: Excee of Expenditure over Income		<b>25,89,144</b>	<b>12,15,654</b>	other advances(diff opening)		-	-
Current Liabilities	1	(3,64,500)	(5,64,500)	<b>Closing Balances</b>			
Loans & Advances (Liabilities)	2	-	-	Cash in Hand		-	-
				Petty Cash Balance		2,000	2,000
				<b>Bank Balances</b>		15,30,119	1,95,265
				Closing Stock		82,877	1,25,839
<b>TOTAL</b>		<b>22,24,644</b>	<b>6,51,154</b>	<b>TOTAL</b>		<b>22,24,645</b>	<b>6,51,155</b>

For CMT & ASSOCIATES  
CHARTERED ACCOUNTANTS

(CA.CHINA MASTHAN T)  
PARTNER  
M.No 218549



Place : Hyderabad  
Date:24.08.2023

UNIT (RCO/School/College)  
TSWRDCW MANCHERIAL

Principal

**TELANGANA SOCIAL WELFARE RESIDENTIAL EDUCATIONAL INSTITUTIONS SOCIETY  
(TSWREIS)**

<b>UNIT (RCO/School/College)</b>		<b>TSWRDCW MANCHERIAL</b>	
<b>CODE:</b>	<b>51930</b>	<b>DISTRICT:</b>	<b>MANCHERIAL</b>

**Notes to the Accounts**

**Note: 1**

**Current Liabilities**

Particulars	Opening Balance as on 01.04.2022	During the year Receipts	During the year Payments	Closing Balance as on 31.03.2023
Earnest Money Deposit (EMD)	(5,87,000)	3,08,000	1,08,000	(3,87,000)
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	22,500	-	-	22,500
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 scolarships	-	-	-	-
	(5,64,500)	3,08,000	1,08,000	(3,64,500)

**Note: 2**

**Loans & Advances (Liabilities)**

Particulars	Opening Balance as on 01.04.2022	During the year Receipts	During the year Payments	Closing Balance as on 31.03.2023
Inter-Units Transfers		-	-	-
APCO Advance		-	-	-
Other Advances				-
National Green corporation (APNGC)				-
Medical Reimbercement				-
TDS Payable				-
Incentives				-
Advance from B.I.E				-
	-	-	-	-

**Note: 3**

**Current Assets**

Particulars	Opening Balance as on 01.04.2022	During the year Payments	During the year Receipts	Closing Balance as on 31.03.2023
Fixed Deposit	(4,14,536)	3,08,000	1,08,000	(2,14,536)
Closing Stock				-
Other Deposits	-			-
Transfer to Head Office	5,77,205	77,474		6,54,679
Receivables	-			-
	1,62,669	3,85,474	1,08,000	4,40,143







**TELANGANA SOCIAL WELFARE RESIDENTIAL EDUCATIONAL INSTITUTIONS SOCIETY  
(TSWREIS)**

Name of the Institutions:	TSWRDCW MANCHERIAL
Name of the District:	MANCHERIAL
Institution Code :	51930
Bank A/C Number:	62477345511

**SALARIES ACCOUNT  
HEAD OFFICE RECEIPTS FY 2022-23**

S No	Date	Particulars (Bank code with description)	Amount
1	06-04-2022	RECEIVED FROM HEAD OFFICE	1,10,312
2	26-04-2022	RECEIVED FROM HEAD OFFICE	3,200
3	05-05-2022	RECEIVED FROM HEAD OFFICE	1,09,512
4	07-05-2022	RECEIVED FROM HEAD OFFICE	4,200
5	02-06-2022	RECEIVED FROM HEAD OFFICE	1,06,312
6	08-06-2022	RECEIVED FROM HEAD OFFICE	4,200
7	27-06-2022	RECEIVED FROM HEAD OFFICE	3,200
8	14-07-2022	RECEIVED FROM HEAD OFFICE	3,800
9	16-07-2022	RECEIVED FROM HEAD OFFICE	4,164
10	04-08-2022	RECEIVED FROM HEAD OFFICE	4,135
11	08-08-2022	RECEIVED FROM HEAD OFFICE	3,800
12	06-09-2022	RECEIVED FROM HEAD OFFICE	4,000
13	07-09-2022	RECEIVED FROM HEAD OFFICE	3,802
14	03-10-2022	RECEIVED FROM HEAD OFFICE	4,000
15	11-10-2022	RECEIVED FROM HEAD OFFICE	3,956
16	03-11-2022	RECEIVED FROM HEAD OFFICE	4,000
17	07-11-2022	RECEIVED FROM HEAD OFFICE	3,802
18	03-12-2022	RECEIVED FROM HEAD OFFICE	4,000
19	05-12-2022	RECEIVED FROM HEAD OFFICE	3,799
20	07-01-2023	RECEIVED FROM HEAD OFFICE	3,800
21	16-01-2023	RECEIVED FROM HEAD OFFICE	4,003
22	02-02-2023	RECEIVED FROM HEAD OFFICE	200
23	10-02-2023	RECEIVED FROM HEAD OFFICE	3,13,600
24	13-02-2023	RECEIVED FROM HEAD OFFICE	3,907
25	02-03-2023	RECEIVED FROM HEAD OFFICE	4,77,290
26	13-03-2023	RECEIVED FROM HEAD OFFICE	3,964
		<b>TOTAL</b>	<b>11,94,958</b>





**TELANGANA SOCIAL WELFARE RESIDENTIAL EDUCATIONAL INSTITUTIONS SOCIETY  
(TSWREIS)**

**Name of the Institutions:** TSWRDCW MANCHERIAL  
**Name of the District:** MANCHERIAL  
**Institution Code :** 51930  
**Bank A/C Number:** 620477400222

**DIET ACCOUNT  
HEAD OFFICE RECEIPTS FY 2022-23**

S No	Date	Particulars (Bank code with description)	Amount
1	06-04-2022	RECEIVED FROM HEAD OFFICE	35,000
2	11-04-2022	RECEIVED FROM HEAD OFFICE	35,063
3	26-04-2022	RECEIVED FROM HEAD OFFICE	4,600
4	26-04-2022	RECEIVED FROM HEAD OFFICE	9,640
5	26-04-2022	RECEIVED FROM HEAD OFFICE	67,328
6	26-04-2022	RECEIVED FROM HEAD OFFICE	67,461
7	30-04-2022	RECEIVED FROM HEAD OFFICE	4,22,332
8	19-05-2022	RECEIVED FROM HEAD OFFICE	1,35,000
9	25-05-2022	RECEIVED FROM HEAD OFFICE	51,385
10	25-05-2022	RECEIVED FROM HEAD OFFICE	87,164
11	26-05-2022	RECEIVED FROM HEAD OFFICE	19,526
12	30-05-2022	RECEIVED FROM HEAD OFFICE	35,650
13	08-06-2022	RECEIVED FROM HEAD OFFICE	23,286
14	08-06-2022	RECEIVED FROM HEAD OFFICE	11,040
15	08-06-2022	RECEIVED FROM HEAD OFFICE	85,000
16	15-06-2022	RECEIVED FROM HEAD OFFICE	8,29,220
17	01-07-2022	RECEIVED FROM HEAD OFFICE	74,488
18	06-07-2022	RECEIVED FROM HEAD OFFICE	7,281
19	06-07-2022	RECEIVED FROM HEAD OFFICE	51,384
20	06-07-2022	RECEIVED FROM HEAD OFFICE	38,364
21	06-07-2022	RECEIVED FROM HEAD OFFICE	54,620
22	14-07-2022	RECEIVED FROM HEAD OFFICE	67,956
23	21-07-2022	RECEIVED FROM HEAD OFFICE	44,955
24	27-07-2022	RECEIVED FROM HEAD OFFICE	38,324
25	27-07-2022	RECEIVED FROM HEAD OFFICE	54,620
26	08-08-2022	RECEIVED FROM HEAD OFFICE	1,45,460
27	12-08-2022	RECEIVED FROM HEAD OFFICE	51,384
28	12-08-2022	RECEIVED FROM HEAD OFFICE	3,000
29	12-08-2022	RECEIVED FROM HEAD OFFICE	10,989
30	23-08-2022	RECEIVED FROM HEAD OFFICE	38,538
31	23-08-2022	RECEIVED FROM HEAD OFFICE	50,000
32	06-09-2022	RECEIVED FROM HEAD OFFICE	38,538
33	16-09-2022	RECEIVED FROM HEAD OFFICE	3,620
34	16-09-2022	RECEIVED FROM HEAD OFFICE	10,000
35	16-09-2022	RECEIVED FROM HEAD OFFICE	40,324
35	20-09-2022	RECEIVED FROM HEAD OFFICE	





## HEAD OFFICE RECEIPTS FY 2022-23

S No	Date	Particulars (Bank code with description)	Amount
36	20-09-2022	RECEIVED FROM HEAD OFFICE	1,47,841
37	20-09-2022	RECEIVED FROM HEAD OFFICE	41,798
38	23-09-2022	RECEIVED FROM HEAD OFFICE	72,940
39	23-09-2022	RECEIVED FROM HEAD OFFICE	20,000
40	03-10-2022	RECEIVED FROM HEAD OFFICE	54,620
41	27-10-2022	RECEIVED FROM HEAD OFFICE	17,293
42	27-10-2022	RECEIVED FROM HEAD OFFICE	33,170
43	03-11-2022	RECEIVED FROM HEAD OFFICE	54,460
44	19-11-2022	RECEIVED FROM HEAD OFFICE	7,603
45	19-11-2022	RECEIVED FROM HEAD OFFICE	23,667
46	24-11-2022	RECEIVED FROM HEAD OFFICE	84,489
47	24-11-2022	RECEIVED FROM HEAD OFFICE	1,67,670
48	24-11-2022	RECEIVED FROM HEAD OFFICE	29,386
49	25-11-2022	RECEIVED FROM HEAD OFFICE	38,538
50	03-12-2022	RECEIVED FROM HEAD OFFICE	55,860
51	03-12-2022	RECEIVED FROM HEAD OFFICE	11,809
52	03-12-2022	RECEIVED FROM HEAD OFFICE	25,938
53	03-12-2022	RECEIVED FROM HEAD OFFICE	60,760
54	03-12-2022	RECEIVED FROM HEAD OFFICE	54,620
55	05-12-2022	RECEIVED FROM HEAD OFFICE	38,538
56	16-01-2023	RECEIVED FROM HEAD OFFICE	54,620
57	01-02-2023	RECEIVED FROM HEAD OFFICE	69,356
58	01-02-2023	RECEIVED FROM HEAD OFFICE	40,239
59	01-02-2023	RECEIVED FROM HEAD OFFICE	11,585
60	01-02-2023	RECEIVED FROM HEAD OFFICE	1,42,040
61	02-02-2023	RECEIVED FROM HEAD OFFICE	58,448
62	06-02-2023	RECEIVED FROM HEAD OFFICE	41,399
63	07-02-2023	RECEIVED FROM HEAD OFFICE	5,742
64	13-02-2023	RECEIVED FROM HEAD OFFICE	54,620
65	13-02-2023	RECEIVED FROM HEAD OFFICE	5,000
66	22-02-2023	RECEIVED FROM HEAD OFFICE	38,538
67	24-02-2023	RECEIVED FROM HEAD OFFICE	38,538
68	28-02-2023	RECEIVED FROM HEAD OFFICE	73,120
69	13-03-2023	RECEIVED FROM HEAD OFFICE	54,620
70	16-03-2023	RECEIVED FROM HEAD OFFICE	34,232
71	16-03-2023	RECEIVED FROM HEAD OFFICE	6,965
72	16-03-2023	RECEIVED FROM HEAD OFFICE	58,384
73	30-03-2023	RECEIVED FROM HEAD OFFICE	38,538
74	30-03-2023	RECEIVED FROM HEAD OFFICE	2,08,800
75	31-03-2023	RECEIVED FROM HEAD OFFICE	38,538
76	31-03-2023	RECEIVED FROM HEAD OFFICE	5,586
77	31-03-2023	RECEIVED FROM HEAD OFFICE	11,590
78	31-03-2023	RECEIVED FROM HEAD OFFICE	24,920
<b>TOTAL</b>			<b>48,98,958</b>

