

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

*Audit Report - FY 2019-20*

**TSWRDCW, Manchiryala  
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)***

# 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 **TSWRDC (W) MANCHERIAL, MANCHERIAL Dist.**, as at 31<sup>st</sup> March, 2020 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

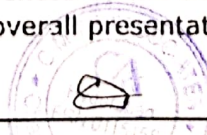
#### **Management's Responsibility for the Financial Statements**

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 01.04.2019 to 31.03.2020, 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, 2020.
- b) In case of Income & Expenditure Account, of the **Excess of expenditure over Income** of the school for the period from 01.04.2019 to 31.03.2020.
- c) In the case of the Receipts and payment Account the receipts and payments made for period from 01.04.2019 to 31.03.2020.

**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:**

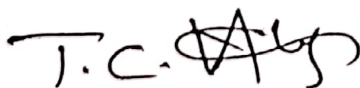
To the best of our knowledge and belief, we have obtained all the information and explanations that are necessary for the purpose of audit. In our opinion proper books of accounts have been kept by the school, so far as appears from our examination of those books. The Balance sheet, Income & Expenditure 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. During the year the Institution have taken unknown Receipts/Payments as Other Receipts/Payments in the Books and there was no given proper information regarding those Receipts/Payments during the course of Audit. We suggested that kind of Receipts/Payments has to be identified and to be booked to concern head of the Account.
8. Cheques issued and cancelled later has been shown and cancelled cheques such transaction to be avoided by posting contra entry in books.
9. 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:05.09.2022

**UDIN: 22218549BBMUIW2502**



## **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**  
**TSWRDC (W) MANCHERIAL, MANCHERIAL DISTRICT**  
**Financial Year 2019-20**

Audit Period of the Year : 2019-2020  
 Audit Period of the Principal : CH. Saritha  
 (01.04.2019 to 31.03.2020)  
 7995010674  
 Date Entire Operator : P. Naga Lakshmi  
 (01.04.2019 to 31.03.2020)  
 9542148269

**Audit Observations FY: 2019-20**

1. Accounting Policies which are not as per generally accepted accounting principles
  - a) Books of Accounts were maintained on cash basis.
  - b) Fixed Assets are shown at cost, not providing any depreciation on the Assets.
2. 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.
3. The institution has to strengthen the maintaining of books and accounts under double entry system.
4. Following discrepancies were also observed during the course of audit.

**SALARIES 2019-2020:**

Date	VH No	Particulars	Cheque /Cash	Amount	Observations
08.04.2019	02	Outsourcing	954546	21,153	Amount paid to soft tech service towards outsourcing staff but supporting invoice copy were not produced for the month of march 2019 at the time of verifications.
19.09.2019	41	Professional tax	954586	4,550	Amount paid towards professional tax but supporting challans were not produced at the time of verifications.





**Diet General (2019-2020):**

Date	Payment VH No	Particulars	Cheque /Cash	Amount	Observations
08.04.2019	01	Supplementary exams	101501	4,34,680	Amount paid towards 2,4 and 6 semesters and Supplementary exams but supporting bills were not produced.
13.08.2019	53	DA arrears	101553	5,000	Amount paid to H. Supriya towards medical expenses but supporting bills were not produced at the time of verifications.

For CMT & ASSOCIATES  
Chartered Accountants

*T. C. Masthan T*

(CA.CHINA MASTHAN T)  
PARTNER  
M.No 218549  
Place : Hyderabad  
Date:05.09.2022



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

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

**CODE: 51907 DISTRICT: MANCHERIAL**

**RECEIPTS AND PAYMENTS ACCOUNT FOR THE PERIOD FROM 01.04.2019 TO 31.03.2020**

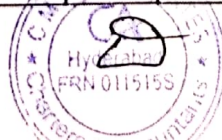
Codes	RECEIPTS	Amount (Rs.)	Codes	PAYMENTS	Amount (Rs.)
	<b>OPENING BALANCE</b>			<b>School/College Maintenances</b>	
	Cash In Hand		2106	GSLI - Society	
	Petty Cash Balance		2019	Contribution to ERF	
	Bank Balance	19,88,307	2111	Medical reimbursment	
			2113	C M Relief fund	
			3002-05	Govt.Challans	
	<b>REVENUE RECEIPTS</b>		6001-04-06, 6018-19	Pay & Allowances	1,87,41,505
1003	Interest on FDR		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.,			Payment of Professional Tax	81,050
			6011	PRC Arrears	
1006-07	Sale of Tender Applications	1,500	6015	TTA	
1104	Fines - Collected from students	1,14,470	6016	LTC	
1104	Rent from Quarters (Salary Deductions)		6017	Educational concession	
	Day Scholar SSC Examination Fee		6018	Arrears	
			6020	Funeral Charges to staff	
	<b>CAPITAL RECEIPTS</b>		6012-13	TA	1,07,457
1002	Head office A/C (General)	1,16,32,006		<b>School/college Expenditure</b>	
1002	Head office A/C (Salaries)	1,87,52,058	4003	Development of School Campus	15,175
2106	Head office GSLI		4003	Misc contingent Expenses including Camp Maintenance	11820
3003	Head office G.I.S		4004	Sweeping Contract Expenditure	3,50,996
3004	Head office G.P.F		4005	Bore well repair charges	
2109	Employees Relief Fund (ERF)		4006	Repairs and mantanance of Electricals	29,153
2001	Earnest money deposit (EMD)	1,72,000	4007	Repairs to furniture	
	<b>Specific Receipts</b>		4013-4014	Diesel /Kerosene (Emergency Lighting )	
3011	Funds from SSC Board		6022	Hospitality charges	
2003	Funds from Board of Intemediate Education (BIE)		7021	Advertisement Charges	7,080
2014	Post Metric Scholarship		7024-26	Telephone & Internet Charges	9,080
2014	Cash Awards / Prathibha Awards		7025	Postage/Telegram	542
2008-10	Other Awards		7027	CUG	2,815
2004	Other Scholarship		7029	Stationery office	7,13,297
2011	Teaching Grant			IMPACT Programme	
2012	Red Ribbon			<b>Expenditure on Students Amenities</b>	
2013	Rajiv Vidya Mission (RVMS)		5002	Student Uniforms	
2014	School Grant		5003	Bedding Material	
2002	SSA Grant		5005	Purchase of Towels	
4202	Balikk Sisu Samrakshana scheme		5006	PT Dresses	
4203	SAAP Funds		5007-10	Note Books & Text Books, Work Books & EMCET Book	
4204	Samkeshma Bata		5014	Stitching Charges	
2014	R W S		5101	Barber Charges	
2014	Other Receipts	63,115	5102	Washing Charges	
2014	Inter Account Bank Transfer from General a/c to Salary a/c		5103	Cosmetic Charges	10,73,780
	<b>Loans &amp; Advancees</b>		5301	Plates & Glasses	
1008	Inter-Units Transfers		5302	Trunk Boxes	
2101	APCO Advance				





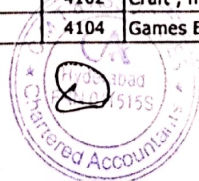
**RECEIPTS AND PAYMENTS ACCOUNT FOR THE PERIOD FROM 01.04.2019 TO 31.03.2020**

<b>Codes</b>	<b>RECEIPTS</b>	<b>Amount (Rs.)</b>	<b>Codes</b>	<b>PAYMENTS</b>	<b>Amount (Rs.)</b>
2102	Education Advance		5303	Footwear	
2103	Festival Advance		5304	Stationery	
2002	Fixed Deposits (Matured)	2,82,225		<b>Student Diet Expenses</b>	
			5201-03	Diet Expenditure	51,51,086
	<b>Recoveries</b>		5204	Catering Expenses	9,77,364
1101	House Rent Recovery		5205	Hostel Contingent Expenses	4,810
1102	Recoveries of Water and maintenance 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/Exgratia to students	
2006	TDS		5104	Medicine/First AID Expenses	29,172
2015	Recoveries of telephone charges from staff		5105	Conveyance to Sick Students	70,218
2108	Refund of Unspent Advance (Nature)		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	37,160
6008	Recovery of Prof. Tax		4008, 4017, 4018	Rent, Rates & Taxes Inst. Prof tax	16,20,000
7028	Payment of Xerox charges ( RTI )		4009-10	Water & Electricity (Electricity Charges)	7,90,216
2014 /1005	Other Receipts (Cancellation of Cheques)	176225.84		<b>Other Payments</b>	
2111	Medical Reimbursement		2006	TDS	2,02,213
	SSC exam refund by HCU RTC		3006	Payment of Income Tax (Staff)	
	Unspent Amount Remitted		3006	Income Tax	
	By Oversight HO releases to IIT-Boys		3011	Class Room Consumables	
			3016	Penalties SSC/BIE	
			3017	Vocational students Training Programme	3,72,079
			3012 /4108	Laboratory Consumables	
			4016	Payment of Septic Tank & Dralage Cleaning Charges	
			5013	Transportation Charges	10,300
			6008	Prof.Tax	
			6021	Vehicle Hire Charges	
			7014	Consultancy Rumuneration Charges	
			7018	Maintance of Computer Lab & Other Consumbles	6,750
			7020	Repalres and Maintenance of Equipment	
			7022	Bank Charges	2,301
			7023	Payment of Incentive Charges to Students	
			7026	Payment of Telephone Charges	27,731
			7028	Payment of Xerox Charges	
				Other payments	
				<b>Academic Activities</b>	
			2115	Entrance Test Expenses	1,000
			2116	Science Fair	
			2117	Flag Day	
			3007	Affiliation Fee	15,000
			3008	Payment of Examination Fee	14,46,835
			3013 & 4015	Printing of Exam. Papers / Health Cards & Progress Cards	



**RECEIPTS AND PAYMENTS ACCOUNT FOR THE PERIOD FROM 01.04.2019 TO 31.03.2020**

Codes	RECEIPTS	Amount (Rs.)	Codes	PAYMENTS	Amount (Rs.)
			3014-15	Expenditure on Training Programmes (Staff & Non Teaching)	
			5011	Conv to Students Exam Centres	1,20,237
				IGNITE/SCIENCE FAIR/IPACT	
				<b>Extra - Curricular Activities</b>	
			2005	Scouts & Guides/ACC/NCC	
			4011	Payment of Games & Sports Events	75,674
			4012	Annual day /Parents Day/ Celebration of National Events.	1,871
			4104	Games & Sports Material Purchases	5,460
				<b>Specific Payments</b>	
			1004	Intrest on SB A/c 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	
				TRANSFER TO HO	4,22,310
			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	Ballka Sisu Samrakshana scheme	
			4203	SAAP Funds	
			4204	Samkeshma Bata	
			2014	R W S	
				<b>Library Expense</b>	
			3009	Purchase of Newspaper and Periodicals	10,773
			3012	Laboratory Consumables	2,197
			5010	Purchase of EAMCET/IIT Books	
			3010	Purchase of Library Books	52,788
				<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 Etc.	
			4104	Games Equipment	





**RECEIPTS AND PAYMENTS ACCOUNT FOR THE PERIOD FROM 01.04.2019 TO 31.03.2020**

Codes	RECEIPTS	Amount (Rs.)	Codes	PAYMENTS	Amount (Rs.)
			7030	Computer & Peripherals	
			7031	Duplicator / Computer printers	
				<b>Other School/ College Equipment</b>	
			4013	Petromax/Solar/Gas Lights	12,194
			4103	Electrical Fans and Coolers	
			4111	Kitchen Utensils	
			7033	Purchase of Vehicles	
				<b>CAPITAL PAYMENTS:</b>	
			4002	Development of Play Fields (Campus)	
			4201	Land & Buildings	
				<b>Loans &amp; Advances</b>	
			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	
				<b>Deposits and Other Payments</b>	
			1003	Intrest on Fixed Deposit	
			2002	Fixed Deposit	1,92,000
			2001	Refund of EMD	2,56,000
				<b>Closing Balances</b>	
				Cash In Hand	
				Petty Cash Balance	
				Bank Balances	1,22,417
	<b>Total</b>	<b>3,31,81,906</b>		<b>Total</b>	<b>3,31,81,906</b>

For CMT & ASSOCIATES  
CHARTERED ACCOUNTANTS

*T.C. Masthan T*  
(CA.CHINA MASTHAN T)  
PARTNER  
M.No 218549



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

Principal

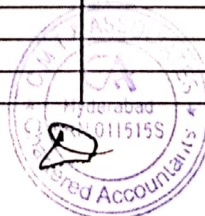
Place : Hyderabad  
Date:05.09.2022

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

<b>UNIT (RCO/School/College)</b>	<b>TSWRDC (W) MANCHERIAL</b>		
<b>CODE: 51907</b>	<b>DISTRICT:</b>	<b>MANCHERIAL</b>	

**INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD FROM 01.04.2019 TO 31.03.2020**

Codes	EXPENDITURE	Amount (Rs.)	Codes	INCOME	Amount (Rs.)
	<b>School/College Maintenances</b>			<b>REVENUE RECEIPTS</b>	
2106	GSLI - Society	-	1003	Interest on FDR	-
2019	Contribution to ERF	-	1004	Interest on SB a/c	-
2111	Medical reimbursment	-	1005	Sale of Gunny Bags/Broken Rice old news papers/condemned furniture, empty oil tins/ milk covers/ unserviceable articles etc.,	-
2113	C M Relief fund	-			
3002-05	Govt.Challans	-	1006-07	Sale of Tender Applications	1,500
6001-04-06, 6018-19	Pay & Allowances	1,87,41,505	1104	Fines - Collected from students	1,14,470
6006-	EL Encashment	-	1104	Rent from Quarters (Salary Deductions)	-
6007	PPF	-		Day Scholar SSC Examination Fee	-
	Payment of Professional Tax	81,050	2014	Other Recelpts	63,115
6011	PRC Arrears	-	2014 /1005.	Other Recelpts (Cancellation of Cheques)	176225.84
6015	TTA	-			
6016	LTC	-			
6017	Educational concession	-			
6018	Arrears	-			
6020	Funeral Charges to staff	-			
6012-13	TA	1,07,457			
	<b>School/college Expenditure</b>				
4003	Development of School Campus	15,175			
4003	Misc contingent Expenses Including Camp Maintenance	11,820			
4004	Sweeping Contract Expenditure	3,50,996			
4005	Bore well repair charges	-			
4006	Repairs and maintanance of Electricals	29,153			
4007	Repairs to furniture	-			
4013-4014	Diesel /Kerosene (Emergency Lighting )	-			
6022	Hospitality charges	-			
7021	Advertisement Charges	7,080			
7024-26	Telephone & Internet Charges	9,080			
7025	Postage/Telegram	542			
7027	CUG	2,815			
7029	Stationery office	7,13,297			
	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	10,73,780			
5301	Plates & Glasses	-			
5302	Trunk Boxes	-			
5303	Footwear	-			
5304	Stationery	-			





**INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD FROM 01.04.2019 TO 31.03.2020**

<b>Codes</b>	<b>EXPENDITURE</b>	<b>Amount (Rs.)</b>	<b>Codes</b>	<b>INCOME</b>	<b>Amount (Rs.)</b>
	<b>Student Diet Expenses</b>				
5201-03	Diet Expenditure	50,31,960			
5204	Catering Expenses	9,77,364			
5205	Hostel Contingent Expenses	4,810			
	<b>Health &amp; Hygiene</b>				
2114	Hospitalization/Surgery Expenses	-			
5012	Funeral charges/Exgratia to students	-			
5104	Medicine/First AID Expenses	29,172			
5105	Conveyance to Sick Students	70,218			
6005	Doctors Honorarium	-			
4105	Medical Kit	-			
	<b>REVENUE PAYMENTS:</b>				
4001	Maintenance of Garden	-			
4003	Development of campus	37,160			
4008, 4017, 4018	Rent, Rates & Taxes Inst. Prof tax	16,20,000			
4009-10	Water & Electricity (Electricity Charges)	7,90,216			
	<b>Other Payments</b>				
2006	TDS	2,02,213			
3006	Payment of Income Tax (Staff)	-			
3006	Income Tax	-			
3011	Class Room Consumables	-			
3016	Penalties SSC/BIE	-			
3017	Vocational students Training Programme	3,72,079			
3012 /4108	Laboratory Consumables	-			
4016	Payment of Septic Tank & Dralage Cleaning Charges	-			
5013	Transportation Charges	10,300			
6008	Prof.Tax	-			
6021	Vehicle Hire Charges	-			
7014	Consultancy Rumuneration Charges	-			
7018	Maintance of Computer Lab & Other Consumbles	6,750			
7020	Repaires and Maintenance of Equipment	-			
7022	Bank Charges	2,301			
7023	Payment of Incentive Charges to Students	-			
7026	Payment of Telephone Charges	27,731			
7028	Payment of Xerox Charges	-			
	Other payments (EMD Amount Transfer to DCO Marpeda)	-			
	<b>Academic Activities</b>				
2115	Entrance Test Expenses	1,000			
2116	Science Fair	-			
2117	Flag Day	-			
3007	Affiliation Fee	15,000			
3008	Payment of Examination Fee	14,46,835			
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	1,20,237			



**INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD FROM 01.04.2019 TO 31.03.2020**

Codes	EXPENDITURE	Amount (Rs.)	Codes	INCOME	Amount (Rs.)
	IGNITE/SCIENCE FAIR/IPACT	-			
	<b>Extra - Curriculam Activites</b>				
2005	Scouts & Guides/ACC/NCC	-			
4011	Payment of Games & Sports Events	75,674			
4012	Annual day /Parents Day/ Celebration of National Events.	1,871			
4104	Games & Sports Material Purchases	5,460			
	<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 maintalnence charges from staff	-			
1103	Excess pay	-			
1104	Fine amount transferred to Head Office	-			
3011	Teaching Learning Equipment	-			
	Progress Report	-			
	<b>Library Expense</b>				
3009	Purchase of Newspaper and Periodicals	10,773			
3012	Laboratory Consumables	2,197			
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	3,16,49,760
	<b>Total</b>	<b>3,20,05,071</b>		<b>Total</b>	<b>3,20,05,071</b>

For CMT & ASSOCIATES  
CHARTERED ACCOUNTANTS

*T.C. Masthan T*  
(CA.CHINA MASTHAN T)  
PARTNER  
M.No 218549



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

Principal

Place : Hyderabad  
Date:05.09.2022



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

<b>UNIT (RCO/School/College)</b>		<b>TSWRDC (W) MANCHERIAL</b>	
<b>CODE:</b>	<b>51907</b>	<b>DISTRICT:</b>	<b>MANCHERIAL</b>

**BALANCE SHEET AS ON 31.03.2020**

<b>LIABILITIES</b>	<b>NOTE</b>	<b>As on 31.03.2020</b>	<b>As on 31.03.2019</b>	<b>ASSETS</b>	<b>NOTE</b>	<b>As on 31.03.2020</b>	<b>As on 31.03.2019</b>
<b>Capital Reserve</b>							
Opening Balance		23,46,110	7,98,633	Current Assets	3	3,32,085	-
Add: Grants received from Head Office		3,03,84,064	2,52,15,307	Fixed Assets	4	1,54,907	89,925
Add: Excess of Income over Expenditure				Loans & Advances (Asstes)	5	-	-
Less: Excee of Expenditure over Income		3,16,49,760	2,36,67,830	other advances(diff opening)		-	-
		10,80,414	23,46,110	<b>Closing Balances</b>			
Current Liabilities	1	(2,71,000)	(1,87,000)	Cash in Hand		-	-
Loans & Advances (Liabilities)	2	-	-	Petty Cash Balance		-	-
				<b>Bank Balances</b>		1,22,417	19,88,307
				Closing stock		2,00,004	80,878
<b>TOTAL</b>		<b>8,09,414</b>	<b>21,59,110</b>	<b>TOTAL</b>		<b>8,09,414</b>	<b>21,59,110</b>

For CMT & ASSOCIATES  
CHARTERED ACCOUNTANTS

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



Place : Hyderabad  
Date:05.09.2022

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

Principal

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

<b>UNIT (RCO/School/College)</b>		<b>TSWRDC (W) MANCHERIAL</b>	
<b>CODE:</b>	<b>51907</b>	<b>DISTRICT:</b>	<b>MANCHERIAL</b>

**Notes to the Accounts**

**Note: 1**

**Current Liabilities**

<b>Particulars</b>	<b>Opening Balance as on 01.04.2019</b>	<b>During the year Receipts</b>	<b>During the year Payments</b>	<b>Closing Balance as on 31.03.2020</b>
Earnest Money Deposit (EMD)	(1,87,000)	1,72,000	2,56,000	(2,71,000)
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 scolarships				-
	(1,87,000)	1,72,000	2,56,000	(2,71,000)

**Note: 2**

**Loans & Advances (Liabilities)**

<b>Particulars</b>	<b>Opening Balance as on 01.04.2019</b>	<b>During the year Receipts</b>	<b>During the year Payments</b>	<b>Closing Balance as on 31.03.2020</b>
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**

<b>Particulars</b>	<b>Opening Balance as on 01.04.2019</b>	<b>During the year Payments</b>	<b>During the year Receipts</b>	<b>Closing Balance as on 31.03.2020</b>
Fixed Deposit		1,92,000	2,82,225	(90,225)
Closing Stock				
Other Deposits				-
Transfer to Head Office		4,22,310		4,22,310
Receivables				-
	-	6,14,310	2,82,225	3,32,085



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

<b>UNIT (RCO/School/College)</b>		<b>TSWRDC (W) MANCHERIAL</b>	
<b>CODE:</b>	<b>51907</b>	<b>DISTRICT:</b>	<b>MANCHERIAL</b>

**Notes to the Accounts**

**Note: 4**

**Fixed Assets**

<b>Particulars</b>	<b>Opening Balance as on 01.04.2019</b>	<b>Additions</b>	<b>Deletions</b>	<b>Closing Balance as on 31.03.2020</b>
Library Books	1,200	52,788		53,988
<b>Furniture &amp; Equipments</b>				-
Hostel Furniture & Equipments	9,775	-		9,775
Lab Furniture & Equipments		-		-
Class Room Furniture		-		-
<b>School/College Equipment</b>				-
Craft , Music ,Audio Etc.		-		-
Games Equipment	56,890	-		56,890
Computer & Peripherals		-		-
Duplicator / Computer printers		-		-
<b>Other School/ College Equipment</b>				-
Petromax/Solar/Gas Lights		12,194		12,194
Electrical Fans and Coolers	15,860	-		15,860
Kitchen Utensils	6,200	-		6,200
Purchase of Vehicles		-		-
Development of campus/ Play Field				-
Land & Buildings		-		-
				-
	<b>89,925</b>	<b>64,982</b>	-	<b>1,54,907</b>

**Note: 5**

**Loans & Advances (Asstes)**

<b>Particulars</b>	<b>Opening Balance as on 01.04.2019</b>	<b>During the year Payments</b>	<b>During the year Receipts</b>	<b>Closing Balance as on 31.03.2020</b>
Inter Unit Transfer				-
Educational Advance		-		-
Festival Advance		-		-
CUG Bill Payment		-		-
Tour Advance		-		-
Loans & Advances to Others		-		-
GPF trust				-
				-
				-
	-	-	-	-



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

Name of the Institutions:	TSWRDC (W) MANCHERIAL
Name of the District:	MANCHERIAL
Institution code :	51930
Bank A/C Number:	620477400222

**DIET ACCOUNT**

**HEAD OFFICE RECEIPTS FY 2019-20**

S No	Date	Particulars (Bank code with description)	Amount
1	03.04.19	Received from Head Office	8000
2	04.04.19	Received from Head Office	408650
3	24.04.19	Received from Head Office	810962
4	13.05.19	Received from Head Office	96700
5	23.05.19	Received from Head Office	405000
6	04.06.19	Received from Head Office	755887
7	28.06.19	Received from Head Office	5000
8	03.07.19	Received from Head Office	335800
9	17.07.19	Received from Head Office	932374
10	01.08.19	Received from Head Office	15000
11	05.08.19	Received from Head Office	282695
12	05.08.19	Received from Head Office	200000
13	07.08.19	Received from Head Office	270163
14	16.09.19	Received from Head Office	933439
15	17.09.19	Received from Head Office	244336
16	05.10.19	Received from Head Office	21000
17	30.10.19	Received from Head Office	869200
18	19.11.19	Received from Head Office	1819039
19	19.11.19	Received from Head Office	884844
20	20.11.19	Received from Head Office	131004
21	20.11.19	Received from Head Office	218364
22	25.11.19	Received from Head Office	272160
23	04.12.19	Received from Head Office	4650
24	27.12.19	Received from Head Office	1067939
26	23.01.20	Received from Head Office	331820
27	17.02.20	Received from Head Office	50000
28	21.02.20	Received from Head Office	257980
		<b>TOTAL</b>	<b>11632006</b>





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

Name of the Institution:	TSWRDC (W) MANCHERIAL
Name of the District:	MANCHERIAL
Institution Code :	51930
Bank A/C Number:	62477345511

**SALARIES ACCOUNT**

**HEAD OFFICE RECEIPTS FY 2019-20**

S No	Date	Particulars (Bank code with description)	Amount
1	03.04.19	Received from Head office	905645
2	23.05.19	Received from Head office	1494277
3	04.06.19	Received from Head office	1979905
4	28.06.19	Received from Head office	13318
5	17.07.19	Received from Head office	1513679
6	07.08.19	Received from Head office	975488
7	05.09.19	Received from Head office	1092963
8	07.10.19	Received from Head office	1737578
9	02.11.19	Received from Head office	1774430
10	25.11.19	Received from Head office	203488
11	03.12.19	Received from Head office	1739498
12	01.01.20	Received from Head office	1723821
13	06.02.20	Received from Head office	1798599
14	10.03.20	Received from Head office	1799369
<b>TOTAL</b>			<b>18752058</b>

