

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

Audit Report - FY 2020-21

**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

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 31st March, 2021 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 01.04.2020 to 31.03.2021, 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 31st March, 2021.
- b) In case of Income & Expenditure Account, of the **Excess of expenditure over Income** of the school for the period from 01.04.2020 to 31.03.2021.
- c) In the case of the Receipts and payment Account the receipts and payments made for period from 01.04.2020 to 31.03.2021.

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 31st 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

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



Place : Hyderabad

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 2020-21

Audit Period of the Year : 2020-2021

Audit Period of the Principal : CH. Saritha
(01.04.2019 to 31.03.2020)
7995010674

Data Entry Operator : P. Naga laxmi
(01.04.2019 to 31.03.2020)
9542148269

Audit Observations FY: 2020-21

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. Cheque issue register found without signature
5. 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.
6. Cheques issued and cancelled later has been shown and cancelled cheques such transaction to be avoided by posting contra entry in books.
7. Following discrepancies were also observed during the course of audit.

Diet General (2020-2021):

Date	Payment VH No	Particulars	Cheque /Cash	Amount	Observations
16.06.2020	03	Chicken & mutton	499296	24,000	Amount paid to y Sudhakar towards payment of Chicken & mutton EMD return but not entered in EMD register.



SALARIES 2020-2021

- Salary acquittance register was not produced

Date	Payment VH No	Particulars	Cheque /Cash	Amount	Observations
28.08.2020	22	Professional tax	427504	22,600	Amount paid to professional tax challan but supporting documents not produced at the time of verifications
12.10.2020	35	DA arrears	427517	1,56,742	Amount paid to regular staff salary towards DA arrears but supporting bills and acquittance register was not produced at the time of verifications.
28.08.2020	23	TDS	427505	4,374	Amount paid to TDS challan for the month of march, April, may was not produced at the time of verifications

For CMT & ASSOCIATES
CHARTERED ACCOUNTANTS


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



Place : Hyderabad
Date:15.09.2022

TELANGANA SOCIAL WELFARE RESIDENTIAL EDUCATIONAL INSTITUTIONS SOCIETY (TSWREIS)

INIT (RCO/School/College)

TSWRDC (W) MANCHERIAL

CODE: 51907

DISTRICT:

MANCHERIAL

RECEIPTS AND PAYMENTS ACCOUNT FOR THE PERIOD FROM 01.04.2020 TO 31.03.2021

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	1,22,417	2111	Medical reimbursement	
			2113	C M Relief fund	
			3002-05	Govt.Challans	
			6001-04-06, 6018-19	Pay & Allowances	2,04,71,303
	REVENUE RECEIPTS				
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	77,350
			6011	PRC Arrears	
1006-07	Sale of Tender Applications		6015	TTA	
1104	Fines - Collected from students		6016	LTC	
1104	Rent from Quarters (Salary Deductions)		6017	Educational concession	
	Day Scholar SSC Examination Fee		6018	Arrears	
			6020	Funeral Charges to staff	
			6012-13	TA	37,252
	CAPITAL RECEIPTS			School/college Expenditure	
1002	Head office A/C (General)	56,28,296	4003	Development of School Campus	53,292
1002	Head office A/C (Salaries)	2,06,79,251	4003	Misc contingent Expenses including Camp Maintenance	
2106	Head office GSLI		4004	Sweeping Contract Expenditure	3,24,704
3003	Head office G.I.S		4005	Bore well repair charges	
3004	Head office G.P.F		4006	Repairs and maintainance of Electricals	15,678
2109	Employees Relief Fund (ERF)		4007	Repairs to furniture	
2001	Earnest money deposit (EMD)	2,32,000	4013-4014	Diesel /Kerosene (Emergency Lighting)	
			6022	Hospitality charges	
	Specific Receipts		7021	Advertisement Charges	3,150
3011	Funds from SSC Board		7024-26	Telephone & Internet Charges	400
2003	Funds from Board of Intemediate Education (BIE)		7025	Postage/Telegram	256
2014	Post Metric Scholarship		7027	CUG	3,775
2014	Cash Awards / Prathibha Awards		7029	Stationery office	1,77,938
2008-10	Other Awards			IMPACT Programme	
2004	Other Scholarship			Expenditure on Students Amenities	
2011	Teaching Grant		5002	Student Uniforms	4,831
2012	Red Ribbon		5003	Bedding Material	
2013	Rajiv Vidya Mission (RVMS)		5005	Purchase of Towels	
2014	School Grant	22,500	5006	PT Dresses	
2002	SSA Grant		5007-10	Note Books & Text Books, Work Books & EMCET Book	
4202	Balika Sisu Samrakshana scheme		5014	Stitching Charges	
4203	SAAP Funds		5101	Barber Charges	
4204	Samkeshma Bata		5102	Washing Charges	
2014	R W S		5103	Cosmetic Charges	3,91,036
2014	Other Receipts	50,600	5301	Plates & Glasses	
2014	Inter Account Bank Transfer from General a/c to Salary a/c		5302	Trunk Boxes	
	Loans & Advances				
1008	Inter-Units Transfers				
2101	APCO Advance				



RECEIPTS AND PAYMENTS ACCOUNT FOR THE PERIOD FROM 01.04.2020 TO 31.03.2021

odes	RECEIPTS	Amount (Rs.)	Codes	PAYMENTS	Amount (Rs.)
2102	Education Advance		5303	Footwear	
2103	Festival Advance		5304	Stationery	
2002	Fixed Deposits (Matured)	2,00,311		Student Diet Expenses	
			5201-03	Diet Expenditure	19,24,643
	Recoveries		5204	Catering Expenses	3,18,595
1101	House Rent Recovery		5205	Hostel Contingent Expenses	4,530
1102	Recoveries of Water and maintainence charges from staff			Health & Hygiene	
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	30,027
2015	Recoveries of telephone charges from staff		5105	Conveyance to Sick Students	7,650
2108	Refund of Unspent Advance (Nature)		6005	Doctors Honorarium	
2113	Recoveries of C M Relief fund			REVENUE PAYMENTS:	
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	3,60,000
7028	Payment of Xerox charges (RTI)		4009-10	Water & Electricity (Electricity Charges)	3,78,989
2014 /1005	Other Receipts (Cancellation of Cheques)	71259.28		Other Payments	
2111	Medical Reimbursement		2006	TDS	75,868
	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 Programe	
			3012 /4108	Laboratory Consumables	1,71,465
			4016	Payment of Septic Tank & Draiage Cleaning Charges	
			5013	Transportation Charges	25,900
			6008	Prof.Tax	
			6021	Vehicle Hire Charges	
			7014	Consultancy Rumuneration Charges	
			7018	Maintance of Computer Lab & Other Consumbles	9,650
			7020	Repaires and Maintenance of Equipment	
			7022	Bank Charges	2,065
			7023	Payment of Incentive Charges to Students	
			7026	Payment of Telephone Charges	
			7028	Payment of Xerox Charges	10,161
				Other payments	
				Academic Activities	
			2115	Entrance Test Expenses	16,200
			2116	Science Fair	
			2117	Flag Day	
			3007	Affiliation Fee	2,06,520
			3008	Payment of Examination Fee	8,68,862
			3013 & 4015	Printing of Exam. Papers / Health Cards & Progress Cards	



RECEIPTS AND PAYMENTS ACCOUNT FOR THE PERIOD FROM 01.04.2020 TO 31.03.2021

les	RECEIPTS	Amount (Rs.)	Codes	PAYMENTS	Amount (Rs.)
			3014-15	Expenditure on Training Programmes (Staff & Non Teaching)	
			5011	Conv to Students Exam Centres	50,847
				IGNITE/SCIENCE FAIR/IPACT	
				Extra - Curriculam Activites	
			2005	Scouts & Guides/ACC/NCC	54,500
			4011	Payment of Games & Sports Events	
			4012	Annual day /Parents Day/ Celebration of National Events.	1,330
			4104	Games & Sports Material Purchases	
				Specific Payments	
			1004	Intrest on SB A/c Sent HO	8,311
			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	1,14,470
			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	3,144
			3012	Laboratory Consumables	
			5010	Purchase of EAMCET/IIT Books	
			3010	Purchase of Library Books	3,445
				Purchases	
			4105	Medical Kit	
			4105 & 4106	Hostel Furniture & Equipments	
			4107-09	Lab Furniture & Equipments	
			4110-01	Class room Furniture	
				School/College Equipment	
			4102	Craft , music ,Audio Etc.	
			4104	Games Equipment	
			7030	Computer & Peripherals	



RECEIPTS AND PAYMENTS ACCOUNT FOR THE PERIOD FROM 01.04.2020 TO 31.03.2021

RECEIPTS	Amount (Rs.)	Codes	PAYMENTS	Amount (Rs.)
		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	
		2002	Fixed Deposit	
		2001	Refund of EMD	4,24,000
			Closing Balances	
			Cash in Hand	
			Petty Cash Balance	
			Bank Balances	3,64,498
Total	2,70,06,635		Total	2,70,06,635

For CMT & ASSOCIATES
CHARTERED ACCOUNTANTS

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

J.C. Masthan Ty
(CA.CHINA MASTHAN TY)
PARTNER
M.No 218549



Principal

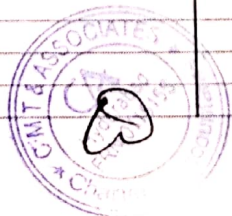
Place : Hyderabad
Date:15.09.2022

TELANGANA SOCIAL WELFARE RESIDENTIAL EDUCATIONAL INSTITUTIONS SOCIETY (TSWREIS)

NIT (RCO/School/College)		TSWRDC (W) MANCHERIAL	
ODE: 51907		DISTRICT:	MANCHERIAL

INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD FROM 01.04.2020 TO 31.03.2021

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 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	-
6001-04-06, 6018-19	Pay & Allowances	2,04,71,303	1104	Fines - Collected from students	-
6006-	EL Encashment	-	1104	Rent from Quarters (Salary Deductions)	-
6007	PPF	-		Day Scholar SSC Examination Fee	-
	Payment of Professional Tax	77,350	2014	Other Receipts	50,600
6011	PRC Arrears	-	2014 /1005	Other Receipts (Cancellation of Cheques)	71259.28
6015	TTA	-			
6016	LTC	-			
6017	Educational concession	-			
6018	Arrears	-			
6020	Funeral Charges to staff	-			
6012-13	TA	37,252			
	School/college Expenditure				
4003	Development of School Campus	53,292			
4003	Misc contingent Expenses including Camp Maintenance	-			
4004	Sweeping Contract Expenditure	3,24,704			
4005	Bore well repair charges	-			
4006	Repairs and maintanance of Electricals	15,678			
4007	Repairs to furniture	-			
4013-4014	Diesel /Kerosene (Emergency Lighting)	-			
6022	Hospitality charges	-			
7021	Advertisement Charges	3,150			
7024-26	Telephone & Internet Charges	400			
7025	Postage/Telegram	256			
7027	CUG	3,775			
7029	Stationery office	1,77,938			
	IMPACT Programme	-			
	Expenditure on Students Amenities				
5002	Student Uniforms	4,831			
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	3,91,036			
5301	Plates & Glasses	-			
5302	Trunk Boxes	-			



INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD FROM 01.04.2020 TO 31.03.2021

Codes	EXPENDITURE	Amount (Rs.)	Codes	INCOME	Amount (Rs.)
5303	Footwear	-			
5304	Stationery	-			
	Student Diet Expenses				
201-03	Diet Expenditure	19,30,781			
5204	Catering Expenses	3,18,595			
5205	Hostel Contingent Expenses	4,530			
	Health & Hygiene				
2114	Hospitalization/Surgery Expenses	-			
5012	Funeral charges/Exgretia to students	10,000			
5104	Medicine/First AID Expenses	30,027			
5105	Conveyance to Sick Students	7,650			
6005	Doctors Honorarium	-			
4105	Medical Kit	-			
	REVENUE PAYMENTS:				
4001	Maintenance of Garden	-			
4003	Development of campus	-			
4008, 4017, 4018	Rent, Rates & Taxes Inst. Prof tax	3,60,000			
4009-10	Water & Electricity (Electricity Charges)	3,78,989			
	Other Payments				
2006	TDS	75,868			
3006	Payment of Income Tax (Staff)	-			
3006	Income Tax	-			
3011	Class Room Consumables	-			
3016	Penalties SSC/BIE	-			
3017	Vocational students Training Programe	-			
3012 /4108	Laboratory Consumables	1,71,465			
4016	Payment of Septic Tank & Dralage Cleaning Charges	-			
5013	Transportation Charges	25,900			
6008	Prof. Tax	-			
6021	Vehicle Hire Charges	-			
7014	Consultancy Rumuneration Charges	-			
7018	Maintance of Computer Lab & Other Consumbles	9,650			
7020	Repaires and Maintenance of Equipment	-			
7022	Bank Charges	2,065			
7023	Payment of Incentive Charges to Students	-			
7026	Payment of Telephone Charges	-			
7028	Payment of Xerox Charges	10,161			
	Other payments (EMD Amount Transfer to DCO Maripeda)	-			
	Academic Activities				
2115	Entrance Test Expenses	16,200			
2116	Science Fair	-			
2117	Flag Day	-			
3007	Affiliation Fee	2,06,520			
3008	Payment of Examination Fee	8,68,862			
3013 & 4015	Printing of Exam. Papers / Health Cards & Progress Cards	-			



INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD FROM 01.04.2020 TO 31.03.2021

Codes	EXPENDITURE	Amount (Rs.)	Codes	INCOME	Amount (Rs.)
14-15	Expenditure on Training Programmes (Staff & Non Teaching)	-			
5011	Conv to Students Exam Centres	50,847			
	IGNITE/SCIENCE FAIR/IPACT	-			
	Extra - Curricular Activities				
2005	Scouts & Guides/ACC/NCC	54,500			
4011	Payment of Games & Sports Events	-			
4012	Annual day /Parents Day/ Celebration of National Events.	1,330			
4104	Games & Sports Material Purchases	-			
	Specific Payments				
1004	Intrest on SB A/c Sent HO	8,311			
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	1,14,470			
3011	Teaching Learning Equipment	-			
	Progress Report	-			
	Library Expense				
3009	Purchase of Newspaper and Periodicals	3,144			
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	2,60,98,971
	Total	2,62,20,830		Total	2,62,20,830

For CMT & ASSOCIATES
CHARTERED ACCOUNTANTS

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



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

Principal

Place : Hyderabad
Date:15.09.2022

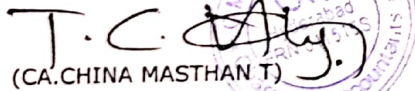
TELANGANA SOCIAL WELFARE RESIDENTIAL EDUCATIONAL INSTITUTIONS SOCIETY (TSWREIS)

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

BALANCE SHEET AS ON 31.03.2021

LIABILITIES	NOTE	As on 31.03.2021	As on 31.03.2020	ASSETS	NOTE	As on 31.03.2021	As on 31.03.2020
Capital Reserve							
Opening Balance		10,80,414	23,46,110	Current Assets	3	1,31,774	3,32,085
Add: Grants received from Head Office		2,63,07,547	3,03,89,064	Fixed Assets	4	1,58,352	1,54,907
Add: Excess of Income over Expenditure		2,60,98,971	3,16,54,760	Loans & Advances (Asstes)	5	-	-
Less: Excee of Expenditure over Income		12,88,990	10,80,414	other advances(diff opening)		-	-
Current Liabilities	1	(4,40,500)	(2,71,000)	Closing Balances			
Loans & Advances (Liabilities)	2	-	-	Cash in Hand		-	-
				Petty Cash Balance		-	-
				Bank Balances		3,64,498	1,22,417
				Closing stock		1,93,866	2,00,004
TOTAL		8,48,490	8,09,414	TOTAL		8,48,490	8,09,414

For CMT & ASSOCIATES
CHARTERED ACCOUNTANTS


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

Place : Hyderabad
Date:15.09.2022

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

Principal

#REF!			
#REF!		#REF!	
CODE:	51907	DISTRICT:	MANCHERIAL

Notes to the Accounts

Note: 1 Current Liabilities

Particulars	Opening Balance as on 01.04.2020	During the year Receipts	During the year Payments	Closing Balance as on 31.03.2021
Earnest Money Deposit (EMD)	(2,71,000)	2,32,000	4,24,000	(4,63,000)
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 scholarships				-
	(2,71,000)	2,54,500	4,24,000	(4,40,500)

Note: 2 Loans & Advances (Liabilities)

Particulars	Opening Balance as on 01.04.2020	During the year Receipts	During the year Payments	Closing Balance as on 31.03.2021
Inter-Units Transfers		-	-	-
APCO Advance		-	-	-
Other Advances				-
National Green corporation (APNGC)				-
Medical Reimbursement				-
TDS Payable				-
Incentives				-
Advance from B.I.E		-	-	-
	-	-	-	-

Note: 3 Current Assets

Particulars	Opening Balance as on 01.04.2020	During the year Payments	During the year Receipts	Closing Balance as on 31.03.2021
Fixed Deposit	(90,225)		2,00,311	(2,90,536)
Closing Stock				-
Other Deposits	-			-
Transfer to Head Office	4,22,310			4,22,310
Receivables				-
	3,32,085	-	2,00,311	1,31,774

#REF!			
#REF!		#REF!	
CODE:	51907	DISTRICT:	MANCHERIAL

Notes to the Accounts

**Note: 4
Fixed Assets**

Particulars	Opening Balance as on 01.04.2020	Additions	Deletions	Closing Balance as on 31.03.2021
Library Books	53,988	3,445		57,433
Furniture & Equipments				
Hostel Furniture & Equipments	9,775	-		9,775
Lab Furniture & Equipments	-	-		-
Class Room Furniture	-	-		-
School/College Equipment				
Craft , Music ,Audio Etc.	-	-		-
Games Equipment	56,890	-		56,890
Computer & Peripherals	-	-		-
Duplicator / Computer printers	-	-		-
Other School/ College Equipment				
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	-	-		-
	1,54,907	3,445	-	1,58,352

**Note: 5
Loans & Advances (Asstes)**

Particulars	Opening Balance as on 01.04.2020	During the year Payments	During the year Receipts	Closing Balance as on 31.03.2021
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:	

DIET ACCOUNT

HEAD OFFICE RECEIPTS FY 2020-21

S No	Date	Particulars (Bank code with description)	Amount
1	08.04.20	Received from Head office	464900
2	01.06.20	Received from Head office	237065
3	13.07.20	Received from Head office	2209350
4	14.07.20	Received from Head office	86386
5	16.07.20	Received from Head office	271715
6	15.09.20	Received from Head office	452268
7	22.10.20	Received from Head office	12400
8	31.10.20	Received from Head office	3000
9	07.11.20	Received from Head office	364840
10	13.11.20.	Received from Head office	85000
11	18.11.20	Received from Head office	800
12	03.12.20	Received from Head office	196085
13	02.02.21	Received from Head office	137703
14	26.02.21	Received from Head office	500460
15	03.03.21	Received from Head office	101662
16	04.03.21	Received from Head office	245229
17	05.03.21	Received from Head office	85000
18	05.03.21	Received from Head office	14800
19	05.03.21	Received from Head office	138353
20	17.03.21	Received from Head office	10080
21	30.03.21	Received from Head office	11200

TOTAL 5628296



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 2020-21

S No	Date	Particulars (Bank code with description)	Amount
1	08.04.20	Received from Head office	1155813
2	04.05.20	Received from Head office	1135116
3	01.06.20	Received from Head office	1135116
4	02.07.20	Received from Head office	1287208
5	04.08.20	Received from Head office	1664085
6	03.09.20	Received from Head office	1731955
7	07.10.20	Received from Head office	1990170
8	05.11.20	Received from Head office	1808587
9	04.12.20	Received from Head office	2605902
10	06.01.21	Received from Head office	2117701
11	04.02.21	Received from Head office	2077853
12	03.03.21	Received from Head office	1969745

TOTAL 20679251

