

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

Audit Report - FY 2021-22

51930-TSWRDC(W), Mancherial
MANCHERIAL DISTRICT

Auditor:

CMT & ASSOCIATES

Chartered Accountants

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

E mail: cmtclients@gmail.com

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 **TELANGANA SOCIAL WELFARE RESIDENTIAL EDUCATION INSTITUTIONS SOCIETY (TSWREIS) TSWRDC (W) MANCHERIAL, MANCHERIAL DIST.** as at 31st March, 2022 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 01.04.2021 to 31.03.2022, 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, 2022.
- b) In case of Income & Expenditure Account, of the **Excess of expenditure over Income** of the school for the period from 01.04.2021 to 31.03.2022.
- c) In the case of the Receipts and payment Account the receipts and payments made for period from 01.04.2021 to 31.03.2022.

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. 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 T



(CA. CHINA MASTHAN T)

Partner

Place: Hyderabad

Date: 07.02.2023

UDIN: 23218549BGXILT7786

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 2021-22

Audit Period of the Year : 2021-22
Audit Period of the Principal : Dr.Ch Saritha Subhashini
9573010566
(01.04.2021 to 31.03.2022)
Data entry operator : P. Nagalaxmi
Contact : 9542148269
(01.04.2021 to 31.03.2022)

Audit Observations F Y: 2021-22

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. The institution has to strengthen the maintaining of books and accounts under double entry system.
3. Transportation & Hamali charges were paid in cash during the year.

Salary A/C:

We have observed following payments found discrepancies as listed below;

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

| S NO | DATE | VR.NO | Month | Payment Amount | Remarks |
|------|----------|-------|-------|----------------|----------------------|
| 1 | 04.05.21 | 10 | April | 1620 | Challan not produced |
| 2 | 05.06.21 | 17 | May | 1620 | Challan not produced |

➤ **Professional Tax payment details are mentioned below**

| S NO | DATE | VR.NO | Month | Payment Amount | Remarks |
|------|----------|-------|-------|----------------|----------------------|
| 1 | 05.06.21 | 16 | May | 18800 | Challan not produced |
| 2 | 05.06.21 | 23 | May | 7600 | Challan not produced |



General A/C:

> Following discrepancies were observed during the course of audit.

| S No | Date | Vhr No | Head of the Account | Mode of Payment (Cash/Bank) | Amount (Rs.) | Audit Observations |
|------|------------|--------|---------------------------|-----------------------------|--------------|---|
| | 30.06.21 | 12 | Power consumption charges | Ch:798841 | 54697 | Amount paid to AAO/ ERO towards power consumption charges for the month of march -21 but payment receipt was not produced at the time of audit. |
| | 12.07.21 | 25 | Catering charges | Ch:798857 | 10000 | Amount paid to swarna latha towards catering charges for the month of july-21 but supporting bills was not produced at the time of audit. |
| | 11.08.21 | 47 | Diet provision | Ch:798881 | 20000 | Amount paid to lalitha(librarian) towards purchase of provision but supporting bills was not produced at the time of audit. |
| | 27.09.21 | 67 | TA bills | Ch:929353 | 35695 | Amount paid towards TA bills for the month of december-2020 but supporting bills was not produced at the time of audit. |
| | 23.12.21 | 142 | Diet provision | Ch:980526 | 45120 | Amount paid to urmila towards purchase of provision for the month of December-2021 but supporting bills was not produced at the time of audit. |
| | 02.03.2022 | 174 | Examination charges | Ch:980561 | 19567 | Amount paid to M. Amrutha (DL.IN Botany) towards self-Centre (VI semester exam) Expenditure but supporting bills not produced at the time of audit. |
| | 10.03.2022 | 185 | Septic tank cleaning | Ch:096592 | 13000 | Amount paid to D. Deepak towards septic tank cleaning charges for the month of march-2022 but supporting bills was not produced at the time of audit. |

For CMT & ASSOCIATES

Chartered Accountants

(CA. CHINA MASTHAN T)

Partner

Place: Hyderabad

Date: 07.02.2023



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 01.04.2021 TO 31.03.2022

| Sl. No. | 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 | 3,64,497 | 2111 | Medical reimbursment | |
| | | | 2113 | C M Relief fund | |
| | | | 3002-05 | Govt.Challans | |
| | REVENUE RECEIPTS | | 6001-04-06, 6018-19 | Pay & Allowances | 1,66,56,814 |
| 03 | Interest on FDR | 3,507 | | | |
| 04 | Interest on SB a/c | | 6006- | EL Encashment | |
| 05 | Sale of Gunny Bags/Broken Rice old news papers/condemned furniture, empty oil tins/ milk covers/ unserviceable articles etc., | | 6007 | CPS | - |
| 05-07 | Sale of Tender Applications | | 6011 | Payment of Professional Tax | |
| 04 | Fines - Collected from students | | 6015 | PRC Arrears | |
| 04 | Rent from Quarters (Salary Deductions) | | 6016 | TTA | |
| | Day Scholar SSC Examination Fee | | 6017 | LTC | |
| | Backlog exam fee collected from students | 99,280 | 6018 | Educational concession | |
| | | | 6020 | Arrears | 8,53,124 |
| | CAPITAL RECEIPTS | | 6012-13 | Funeral Charges to staff | |
| 02 | Head office A/C (General) | 80,16,459 | | TA | 78,246 |
| 02 | Head office A/C (Salaries) | 1,79,26,983 | 4003 | School/college Expenditure | |
| 06 | Head office GSLI | | 4003 | Development of School Campus | 14,220 |
| 03 | Head office G.I.S | | 4003 | Misc contingent Expenses including Camp Maintenance | |
| 04 | Head office CPS | | 4004 | Sweeping Contract Expenditure | 3,60,420 |
| 09 | Employees Relief Fund (ERF) | | 4005 | Bore well repair charges | 1,500 |
| 01 | Earnest money deposit (EMD) | 1,08,000 | 4006 | Repairs and maintainance of Electricals | 8,280 |
| | Specific Receipts | | 4007 | Repairs to furniture | |
| 01 | Funds from SSC Board | | 4013-4014 | Repairs and maintainance of Electricals | |
| 03 | Funds from Board of Intemediate Education (BIE) | | 6022 | Diesel /Kerosene (Emergency Lighting) | |
| 04 | Post Metric Scholarship | | 7021 | Hospitality charges | |
| 04 | Cash Awards / Prathibha Awards | | 7024-26 | Advertisement Charges | 4,850 |
| 010 | Other Awards | | 7025 | Telephone & Internet Charges | |
| 04 | Other Scholarship | | 7027 | Postage/Telegram | 159 |
| 01 | Teaching Grant | | 7029 | CUG | 2,191 |
| 02 | Red Ribbon | | | Stationery office | 19,405 |
| 03 | Rajiv Vidya Mission (RVMS) | | | IMPACT Programme | |
| 04 | School Grant | | | Expenditure on Students Amenities | |
| 02 | SSA Grant | | 5002 | Student Uniforms | |
| 02 | Balika Sisu Samrakshana scheme | | 5003 | Bedding Material | |
| 03 | SAAP Funds | | 5005 | Purchase of Towels | |
| 04 | Samkeshma Bata | | 5006 | PT Dresses | |
| 04 | R W S | | 5007-10 | Note Books & Text Books, Work Books & EMCET Book | |
| 04 | Other Receipts | | 5014 | Stitching Charges | |
| 08 | Inter Account Bank Transfer from General a/c to Salary a/c | | 5101 | Barber Charges | |
| 01 | | | 5102 | Washing Charges | |
| 02 | | | 5103 | Cosmetic Charges | |
| 03 | Loans & Advancees | | 5301 | Plates & Glasses | |
| 02 | Inter-Units Transfers | | 5302 | Trunk Boxes | |
| | APCO Advance | | 5303 | Footwear | |
| | Education Advance | | 5304 | Stationery | 2,950 |
| 01 | Festival Advance | | | Student Diet Expenses | |
| 02 | Fixed Deposits (Matured) | 2,32,000 | | | |



TELANGANA SOCIAL WELFARE RESIDENTIAL EDUCATIONAL INSTITUTIONS SOCIETY (TSWREIS)

| | | | |
|--------------------------------|---------------------------|-------------------|--|
| IT (RCO/School/College) | TSWRDCW MANCHERIAL | | |
| DE: 51930 | DISTRICT: | MANCHERIAL | |

RECEIPTS AND PAYMENTS ACCOUNT FOR THE PERIOD FROM 01.04.2021 TO 31.03.2022

| Codes | RECEIPTS | Amount (Rs.) | Codes | PAYMENTS | Amount (Rs.) |
|--------------|---|---------------------|--------------|--|---------------------|
| | | | 5201-03 | Diet Expenditure | 43,92,588 |
| 103 | Recoveries | | 5204 | Catering Expenses | 41,872 |
| 005 | House Rent Recovery | | 5205 | Hostel Contingent Expenses | |
| 006 | Recoveries of Water and maintenance charges from staff | | | Health & Hygiene | |
| 108 | Recovery of excess Payment (Nature) | 20,000 | 2114 | Hospitalization/Surgery Expenses | |
| 113 | National Green Corporation | | 5012 | Funeral charges/Exgratia to students | |
| 117 | TDS | | 5104 | Medicine/First AID Expenses | 5,400 |
| 006 | Recoveries of telephone charges from staff | | 5105 | Conveyance to Sick Students | 2,500 |
| 008 | Refund of Unspent Advance (Nature) | | 6005 | Doctors Honorarium | |
| 028 | Recoveries of C M Relief fund | | | REVENUE PAYMENTS: | |
| | Flag Day | | 4001 | Maintenance of Garden | |
| 14 | Payment of Income Tax (Staff) | | 4003 | Development of campus | |
| 005 | Recovery of Prof. Tax | | 4008, 4017 | Rent Payments , | 26,80,000 |
| 11 | Payment of Xerox charges (RTI) | | 4009-10 | Water & Electricity (Electricity Charges) | 3,60,580 |
| | V-TGCET-2021 FROM DCO Mancherial | 21000 | | Other Payments | |
| | Received from RCO office | 5,000 | 2006 | TDS | 7,92,884 |
| | Amount Received From Building Owner | 2680000 | 3006 | Payment of Income Tax (Staff) | 3,58,197 |
| | Inter Account Bank Transfer from General a/c from Savithri bhai phule cooperative a/c | 2,00,000 | 3006 | Income Tax | |
| | Amount Credited by KU Unviersity-Exam fee | 19,567 | 3011 | Class Room Consumables | |
| | | | 3016 | Penalties SSC/BIE | |
| | | | 3017 | Vocational students Training Programe | 47,681 |
| | | | 3012 /4108 | Laboratory Consumables | |
| | | | 4016 | Payment of Septic Tank & Drainage Cleaning Charges | 13000 |
| | | | 5013 | Transportation Charges | 3,850 |
| | | | 6008 | Prof.Tax | 90,800 |
| | | | 6021 | Vehicle Hire Charges | |
| | | | 7014 | Consultancy Rumuneration Charges | 9,450 |
| | | | 7018 | Maintance of Computer Lab & Other Consumbles | 7,400 |
| | | | 7020 | Repalres and Maintenance of Equipment | |
| | | | 7022 | Bank Charges | 2,406 |
| | | | 7023 | Payment of Incentive Charges to Students | |
| | | | 7026 | Payment of Telephone Charges | |
| | | | 7028 | Payment of Xerox Charges | 2,246 |
| | | | | Other payments | |
| | | | | Academic Activities | |
| | | | 2115 | Entrance Test Expenses | 32,200 |
| | | | 2116 | Science Fair | |
| | | | 2117 | Flag Day | |
| | | | 3007 | Affiliation Fee | 17,700 |
| | | | 3008 | Payment of Examination Fee | 20,56,960 |
| | | | 3013 & 4015 | Printing of Exam. Papers / Health Cards & Progress Cards | |



TELANGANA SOCIAL WELFARE RESIDENTIAL EDUCATIONAL INSTITUTIONS SOCIETY (TSWREIS)

NIT (RCO/School/College)

TSWRDCW MANCHERIAL

CODE: 51930

DISTRICT:

MANCHERIAL

RECEIPTS AND PAYMENTS ACCOUNT FOR THE PERIOD FROM 01.04.2021 TO 31.03.2022

| Codes | RECEIPTS | Amount (Rs.) | Codes | PAYMENTS | Amount (Rs.) |
|-------|----------|--------------|---------|---|--------------|
| | | | 3014-15 | Expenditure on Training Programmes (Staff & Non Teaching) | |
| | | | 5011 | Conv to Students Exam Centres | 68,567 |
| | | | | IGNITE/SCIENCE FAIR/IPACT | |
| | | | | Extra - Curricular Activities | |
| | | | 2005 | Scouts & Guides/ACC/NCC | |
| | | | 4011 | Payment of Games & Sports Events | |
| | | | 4012 | Annual day /Parents Day/ Celebration of National Events. | 180 |
| | | | 4104 | Games & Sports Material Purchases | |
| | | | | Specific Payments | |
| | | | 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 | |
| | | | 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 | 4,977 |
| | | | 3012 | Laboratory Consumables | |
| | | | 5010 | Purchase of EAMCET/IIT Books | |
| | | | 3010 | Purchase of Library Books | |
| | | | | Purchases | |
| | | | 4105 | Medical Kit | |



TELANGANA SOCIAL WELFARE RESIDENTIAL EDUCATIONAL INSTITUTIONS SOCIETY (TSWREIS)

UNIT (RCO/School/College)

DE: 51930

TSWRDCW MANCHERIAL

DISTRICT: MANCHERIAL

RECEIPTS AND PAYMENTS ACCOUNT FOR THE PERIOD FROM 01.04.2021 TO 31.03.2022

| des | RECEIPTS | Amount (Rs.) | Codes | PAYMENTS | Amount (Rs.) |
|-----|---|--------------------|---------------------|--|--------------------|
| | | | 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 | |
| | | | 7031 | Duplicator / Computer printers | 6,500 |
| | | | | Other School/ College Equipment | |
| | | | 4013 | Petromax/Solar/Gas Lights | 530 |
| | | | 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 | |
| | | | | Funds return to Headoffice | 1,54,895 |
| | | | | Deposits and Other Payments | |
| | | | 1003 | Intrest on Fixed Deposit | 3,507 |
| | | | 2002 | Fixed Deposit | 1,08,000 |
| | | | 2001 | Refund of EMD | 2,32,000 |
| | Direct Receipts. | | | Direct Payments | |
| 02 | Head office A/C (Salaries)(6001-6004) | 81,92,508 | 6001-04-06, 6018-19 | Pay & Allowances CONTRA | 81,92,508 |
| 01 | CPS-CONTRA | 24,35,316 | 3001 | CPS CONTRA | 24,35,316 |
| 17 | FLAG DAY FUND CONTRA | 4,200 | 2117 | FLAG DAY FUND CONTRA | 4,200 |
| 09 | ERF CONTRA | 4,200 | 2109 | CONTRIBUTION ERF CONTRA | 4,200 |
| 17 | Head office A/C-College Building Rent -CONTRA | 6780460 | 4017 | College Building Rent | 67,80,460 |
| | | | | Closing Balances | |
| | | | | Cash In Hand | |
| | | | | Petty Cash Balance | 2,000 |
| | | | | Bank Balances | 1,95,265 |
| | Total | 47112977.40 | | Total | 47112977.30 |

CMT & ASSOCIATES
REGISTERED ACCOUNTANTS

T.C. CHINA MASTHAN T)
PARTNER

No 218549

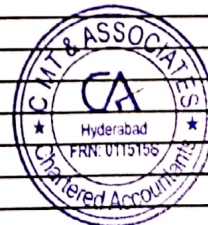


UNIT (RCO/School/College)
TSWRDCW MANCHERIAL
Principal

Office : Hyderabad
Date: 07.02.2023

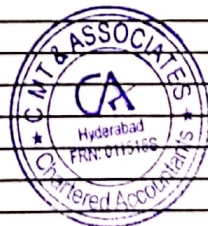
TELANGANA SOCIAL WELFARE RESIDENTIAL EDUCATIONAL INSTITUTIONS SOCIETY (TSWREIS)

| BIT (RCO/School/College) | | TSWRDCW MANCHERIAL | | | |
|--|---|--------------------|------------|---|--------------|
| DE: | 51930 | DISTRICT: | | MANCHERIAL | |
| INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD FROM 01.04.2021 TO 31.03.2022 | | | | | |
| Codes | EXPENDITURE | Amount (Rs.) | Codes | INCOME | Amount (Rs.) |
| | School/College Maintenances | | | REVENUE RECEIPTS | |
| 106 | GSLI - Society | - | 1003 | Interest on FDR | 3,507 |
| 109 | Contribution to ERF | - | 1004 | Interest on SB a/c | - |
| 111 | Medical reimbursment | - | | | |
| 113 | C M Relief fund | - | 1005 | Sale of Gunny Bags/Broken Rice old news papers/condemned furniture, empty oil tins/ milk covers/ unserviceable articles etc., | - |
| 02-05 | Govt.Challans | - | | | |
| 11-04-6018-19 | Pay & Allowances | 1,66,56,814 | 1006-07 | Sale of Tender Applications | - |
| | | | 1104 | Fines - Collected from students | - |
| | | | 1104 | Rent from Quarters (Salary Deductions) | - |
| 006- | EL Encashment | - | | Day Scholar SSC Examination Fee | - |
| 007 | PPF | - | 2014 | Other Receipts | - |
| | Payment of Professional Tax | - | | | |
| 011 | PRC Arrears | - | 2014 /1005 | Other Receipts (Cancellation of Cheques) | - |
| 015 | TTA | - | | | |
| 016 | LTC | - | | Backlog exam fee collected from students | 99,280 |
| 017 | Educational concession | - | | Recovery of excess Payment (Nature) | 20,000 |
| 018 | Arrears | 8,53,124 | | V-TGCET-2021 FROM DCO Mancherial | 21000 |
| 020 | Funeral Charges to staff | - | | Received from RCO office | 5,000 |
| 2-13 | TA | 78,246 | | Inter Account Bank Transfer from General a/c from Savitha bhalabalu cooperative a/c | 2,00,000 |
| | School/college Expenditure | | | Amount Credited by KU Unviersity-Exam fee | 19,567 |
| 003 | Development of School Campus | 14,220 | | | |
| 003 | Misc contingent Expenses including Camp Maintenance | - | | | |
| 004 | Sweeping Contract Expenditure | 3,60,420 | | | |
| 005 | Bore well repair charges | 1,500 | | | |
| 006 | Repairs and maintanance of Electricals | 8,280 | | | |
| 007 | Repairs to furniture | - | | | |
| 4014 | Diesel /Kerosene (Emergency Lighting) | - | | | |
| 022 | Hospitality charges | - | | | |
| 021 | Advertisement Charges | 4,850 | | | |
| 4-26 | Telephone & Internet Charges | - | | | |
| 025 | Postage/Telegram | 159 | | | |
| 027 | CUG | 2,191 | | | |
| 029 | Stationery office | 19,405 | | | |
| | IMPACT Programme | - | | | |
| | Expenditure on Students Amenities | | | | |
| 002 | Student Uniforms | - | | | |
| 003 | Bedding Material | - | | | |
| 005 | Purchase of Towels | - | | | |
| 006 | PT Dresses | - | | | |
| 7-10 | Note Books & Text Books, Work Books & EMCET Book | - | | | |
| 014 | Stitching Charges | - | | | |
| 001 | Barber Charges | - | | | |
| 002 | Washing Charges | - | | | |
| 003 | Cosmetic Charges | - | | | |
| 001 | Plates & Glasses | - | | | |
| 002 | Trunk Boxes | - | | | |
| 003 | Footwear | - | | | |
| 004 | Stationery | 2,950 | | | |
| | Student Diet Expenses | | | | |
| 1-03 | Diet Expenditure | 44,60,616 | | | |
| 004 | Catering Expenses | 41,872 | | | |
| 005 | Hostel Contingent Expenses | - | | | |
| | Health & Hygiene | | | | |
| 014 | Hospitalization/Surgery Expenses | - | | | |



TELANGANA SOCIAL WELFARE RESIDENTIAL EDUCATIONAL INSTITUTIONS SOCIETY (TSWREIS)

| IT (RCO/School/College) | | TSWRDCW MANCHERIAL | | | |
|---|--|--------------------|-------|------------|--------------|
| DE: | 51930 | DISTRICT: | | MANCHERIAL | |
| INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD FROM 01.04.2021 TO 31.03.2022 | | | | | |
| Codes | EXPENDITURE | Amount (Rs.) | Codes | INCOME | Amount (Rs.) |
| 012 | Funeral charges/Exgretia to students | - | | | |
| 0104 | Medicine/First AID Expenses | 5,400 | | | |
| 0105 | Conveyance to Sick Students | 2,500 | | | |
| 005 | Doctors Honorarium | - | | | |
| 0105 | Medical Kit | - | | | |
| | REVENUE PAYMENTS: | | | | |
| 001 | Maintenance of Garden | - | | | |
| 003 | Development of campus | - | | | |
| 008, 017, 018 | Rent, Rates & Taxes Inst. Prof tax | - | | | |
| 09-10 | Water & Electricity (Electricity Charges) | 3,60,580 | | | |
| | Other Payments | | | | |
| 006 | TDS | 7,92,884 | | | |
| 006 | Payment of Income Tax (Staff) | 3,58,197 | | | |
| 006 | Income Tax | - | | | |
| 011 | Class Room Consumables | - | | | |
| 016 | Penalties SSC/BIE | - | | | |
| 017 | Vocational students Training Programe | 47,681 | | | |
| 012 108 | Laboratory Consumables | - | | | |
| 016 | Payment of Septic Tank & Draiage Cleaning Charges | 13,000 | | | |
| 013 | Transportation Charges | 3,850 | | | |
| 008 | Prof.Tax | 90,800 | | | |
| 021 | Vehicle Hire Charges | - | | | |
| 014 | Consultancy Rumuneration Charges | 9,450 | | | |
| 018 | Maintance of Computer Lab & Other Consumbles | 7,400 | | | |
| 020 | Repaires and Maintenance of Equipment | - | | | |
| 022 | Bank Charges | 2,406 | | | |
| 023 | Payment of Incentive Charges to Students | - | | | |
| 026 | Payment of Telephone Charges | - | | | |
| 028 | Payment of Xerox Charges | 2,246 | | | |
| | Other payments (EMD Amount Transfer to DCO Maripeda) | - | | | |
| | Academic Activities | | | | |
| 015 | Entrance Test Expenses | 32,200 | | | |
| 016 | Science Fair | - | | | |
| 017 | Flag Day | - | | | |
| 007 | Affiliation Fee | 17,700 | | | |
| 008 | Payment of Examination Fee | 20,56,960 | | | |
| 013 & 015 | Printing of Exam. Papers / Health Cards & Progress Cards | - | | | |
| 014-15 | Expenditure on Traning Programmes (Staff & Non Teaching) | - | | | |
| 011 | Conv to Students Exam Centres | 68,567 | | | |
| | IGNITE/SCIENCE FAIR/IPACT | - | | | |
| | Extra - Curriculam Activites | | | | |
| 005 | Scouts & Guides/ACC/NCC | - | | | |
| 011 | Payment of Games & Sports Events | - | | | |
| 0102 | Annual day /Parents Day/ Celebration of National Events. | 180 | | | |
| 0104 | Games & Sports Material Purchases | - | | | |



TELANGANA SOCIAL WELFARE RESIDENTIAL EDUCATIONAL INSTITUTIONS SOCIETY (TSWREIS)

| IIT (RCO/School/College) | | TSWRDCW MANCHERIAL | | | |
|--|---|--------------------|-------|-----------------------------------|--------------------|
| CODE: | 51930 | DISTRICT: | | MANCHERIAL | |
| INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD FROM 01.04.2021 TO 31.03.2022 | | | | | |
| Codes | EXPENDITURE | Amount (Rs.) | Codes | INCOME | Amount (Rs.) |
| | Specific Payments | | | | |
| 004 | Intrest on SB A/c Sent HO | - | | | |
| 003 | Intrest on Fixed Deposit | - | | | |
| 005 | Sale of Gunny Bags | 3,507 | | | |
| 006 | Sale of Tender applications transferred to Head Office | - | | | |
| 101 | HRA Recovery of staff | - | | | |
| 102 | Recoveries of Water and maintainence charges from staff | - | | | |
| 103 | Excess pay | - | | | |
| 104 | Fine amount transferred to Head Office | - | | | |
| 011 | Teaching Learning Equipment | - | | | |
| | Progress Report | - | | | |
| | Library Expense | | | | |
| 009 | Purchase of Newspaper and Periodicals | 4,977 | | | |
| 012 | Laboratory Consumables | - | | | |
| 010 | Purchase of EAMCET/IIT Books | - | | | |
| | CAPITAL PAYMENTS: | | | | |
| 002 | Development of Play Fields (Campus) | - | | | |
| | Excess of Income over Expenditure | | | Excess of Expenditure over Income | 2,60,16,778 |
| | Total | 2,63,85,132 | | Total | 2,63,85,132 |

T. C. MASTHAN T)
 CHARTERED ACCOUNTANTS
 218549



UNIT (RCO/School/College)
 TSWRDCW MANCHERIAL
 Principal

: Hyderabad
 07.02.2023

TELANGANA SOCIAL WELFARE RESIDENTIAL EDUCATIONAL INSTITUTIONS SOCIETY (TSWREIS)

UNIT (RCO/School/College)

TSWRDCW MANCHERIAL

CODE:

51930

DISTRICT:

MANCHERIAL

BALANCE SHEET AS ON 31.03.2022

| LIABILITIES | NOTE | As on 31.03.2022 | As on 31.03.2021 | ASSETS | NOTE | As on 31.03.2022 | As on 31.03.2021 |
|--|-------------|-----------------------------|-----------------------------|------------------------------|-------------|-----------------------------|-----------------------------|
| Capital Reserve | | | | | | | |
| Opening Balance | | 12,88,990 | 10,80,414 | Current Assets | 3 | 1,62,669 | 1,31,774 |
| Add: Grants received from Head Office | | 2,59,43,442 | 2,63,07,547 | | | | |
| Add: Excess of Income over Expenditure | | | | Fixed Assets | 4 | 1,65,382 | 1,58,352 |
| Less: Excee of Expenditure over Income | | 2,60,16,778 | 2,60,98,971 | | | | |
| | | 12,15,654 | 12,88,990 | Loans & Advances (Asstes) | 5 | - | - |
| | | | | other advances(diff opening) | | - | |
| Current Liabilities | 1 | (5,64,500) | (4,40,500) | Closing Balances | | | |
| | | | | Cash In Hand | | - | - |
| Loans & Advances (Liabilities) | 2 | - | - | Petty Cash Balance | | 2,000 | - |
| | | | | Bank Balances | | 1,95,265 | 3,64,498 |
| | | | | Closing Stock | | 1,25,839 | 1,93,866 |
| TOTAL | | 6,51,154 | 8,48,490 | TOTAL | | 6,51,155 | 8,48,490 |

For CMT & ASSOCIATES
CHARTERED ACCOUNTANTS

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



UNIT (RCO/School/College)
TSWRDCW MANCHERIAL
Principal

Place : Hyderabad
Date:07.02.2023

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

| | | | |
|----------------------------------|--------------|---------------------------|-------------------|
| UNIT (RCO/School/College) | | TSWRDCW MANCHERIAL | |
| CODE: | 51930 | DISTRICT: | MANCHERIAL |

Notes to the Accounts

Note: 1

Current Liabilities

| Particulars | Opening Balance as on 01.04.2021 | During the year Receipts | During the year Payments | Closing Balance as on 31.03.2022 |
|--------------------------------|----------------------------------|--------------------------|--------------------------|----------------------------------|
| Earnest Money Deposit (EMD) | (4,63,000) | 1,08,000 | 2,32,000 | (5,87,000) |
| 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 scholarships | - | - | - | - |
| | (4,40,500) | 1,08,000 | 2,32,000 | (5,64,500) |

Note: 2

Loans & Advances (Liabilities)

| Particulars | Opening Balance as on 01.04.2021 | During the year Receipts | During the year Payments | Closing Balance as on 31.03.2022 |
|------------------------------------|----------------------------------|--------------------------|--------------------------|----------------------------------|
| 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 01.04.2021 | During the year Payments | During the year Receipts | Closing Balance as on 31.03.2022 |
|-------------------------|----------------------------------|--------------------------|--------------------------|----------------------------------|
| Fixed Deposit | (2,90,536) | 1,08,000 | 2,32,000 | (4,14,536) |
| Closing Stock | - | - | - | - |
| Other Deposits | - | - | - | - |
| Transfer to Head Office | 4,22,310 | 1,54,895 | - | 5,77,205 |
| Receivables | - | - | - | - |
| | 1,31,774 | 2,62,895 | 2,32,000 | 1,62,669 |



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

| | | | |
|----------------------------------|--------------|---------------------------|-------------------|
| UNIT (RCO/School/College) | | TSWRDCW MANCHERIAL | |
| CODE: | 51930 | DISTRICT: | MANCHERIAL |

Notes to the Accounts

Note: 1

Note: 4

Fixed Assets

| Particulars | Opening Balance as on 01.04.2021 | Additions | Deletions | Closing Balance as on 31.03.2022 |
|--|----------------------------------|--------------|-----------|----------------------------------|
| Library Books | 57,433 | - | | 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 | - | 6,500 | | 6,500 |
| Other School/ College Equipment | - | | | - |
| Petromax/Solar/Gas Lights | 12,194 | 530 | | 12,724 |
| Electrical Fans and Coolers | 15,860 | - | | 15,860 |
| Kitchen Utensils | 6,200 | - | | 6,200 |
| Purchase of Vehicles | | - | | - |
| Development of campus/ Play Field | | | | - |
| Land & Buildings | | - | | - |
| | | | | - |
| | 1,58,352 | 7,030 | - | 1,65,382 |

Note: 5

Loans & Advances (Asstes)

| Particulars | Opening Balance as on 01.04.2021 | During the year Payments | During the year Receipts | Closing Balance as on 31.03.2022 |
|----------------------------|----------------------------------|--------------------------|--------------------------|----------------------------------|
| 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 Institution: | TSWRDCW, MANCHERIAL | |
| Name of the District: | MANCHERIAL | |
| Institution Code : | 51930 | |
| Bank A/C Number: | 62477345511 | |

SALARIES ACCOUNT

HEAD OFFICE RECEIPTS FY 2021-22

| S No | Date | Particulars (Bank code with description) | Amount |
|------|------------|---|-----------------|
| 1 | 15.04.2021 | 311 Salaries for the month of March-2021 | 1924642 |
| 2 | 04.05.2021 | 311 Salaries for the month of April-2021 | 1942545 |
| 3 | 05.06.2021 | 311 Salaries for the month of May-2021 | 1523149 |
| 4 | 03.07.2021 | 311 Salaries for the month of June-2021 | 2820157 |
| 5 | 09.07.2021 | 311 Salaries for the month of July-2021 | 2039900 |
| 6 | 03.09.2021 | 311 Salaries for the month of August-2021 | 1376392 |
| 7 | 07-10-21 | 311 Salaries for the month of Sept-2021 | 1166753 |
| 9 | 11-11-21 | 311 Salaries for the month of October-2021 | 612573 |
| 11 | 01.12.2021 | 311 Salaries Maternity Leave Period | 1112623 |
| 12 | 01.12.2021 | 311 Salaries Maternity Leave Period | 1112624 |
| 13 | 04.12.2021 | 311 Salaries for the month of nov-2021 | 615492 |
| 15 | 04.01.2022 | 311 Salaries for the month of -Dec-21 | 578586 |
| 17 | 02.02.2022 | 311 Salaries for the month of -Jan-22 | 506697 |
| 18 | 02.02.2022 | 311 Salaries for the month of -Jan-22 | 106313 |
| 19 | 03.03.2022 | 311 Salaries for the month of -Feb-22 | 468709 |
| 20 | 08.03.2022 | 311 Salaries for the month of -arrears OS June-21 | 16628 |
| 21 | 30.03.2022 | 311 Salaries for the month of Pt tax | 3200 |
| | | TOTAL | 17926983 |



**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 2021-22

| S No | Date | Particulars (Bank code with description) | Amount |
|------|-------------|---|----------------|
| 1 | 05.06.2021 | 312 General Bills | 70000 |
| 2 | 25.06.2021 | 312 Examinatin fee | 407160 |
| 4 | 25.08.2021 | Diet-Feb, March-21 | 1122232 |
| 5 | 03.09.2021 | Exam-Fee-VI SEM | 171150 |
| 6 | 24.09.2021 | Examfee -II, IV sem, | 327000 |
| 7 | 24.09.2021 | Medical Treat ment, | 3620 |
| 8 | 24.09.2021 | Electricity bil-03/21 | 153432 |
| 9 | 29.09.2021 | Affliation fee | 25500 |
| 10 | 05.10.2021 | 312 Gen Bills | 85000 |
| 11 | 01.11.2021 | 312 Diet & General Bills | 49514 |
| 12 | 01.11.2021 | 312 Diet & General Bills | 13306 |
| 13 | 18.11.2021 | 312 Diet & General Bills | 135777 |
| 14 | 18.11.2021 | 312 Diet & General Bills | 70100 |
| 15 | 18.11.2021 | 312 Diet & General Bills | 79200 |
| 16 | 30.11.2021 | 312 -general Bills | 35000 |
| 17 | 30.11.2021 | 312 -general Bills | 181563 |
| 18 | 30.11.2021 | 312 -general Bills | 786363 |
| 19 | 30.11.2021 | 312 -general Bills | 50000 |
| 20 | 04.12.2021 | 312 General Bills | 182576 |
| 22 | 06.01.2022 | 312 General Bills | 50000 |
| 23 | 06.01.2022 | 312 General Bills | 50000 |
| 24 | 16.12.202 | 312 General Maintanance Bills- rent TDS | 105308 |
| 25 | 16.12.202 | 312 General Maintanance Bills- rent TDS | 105308 |
| 26 | 04.01.2022 | 312 General Maintanance Bills | 880600 |
| 27 | 02.02.2022 | 312 General Maintanance Bills | 300923 |
| 29 | 16.02.2022 | 312 General Maintanance Bills | 1523658 |
| 30 | 18.02.2022 | 312 General Maintanance Bills-building rent | 5692 |
| 31 | 18.02.2022 | 312 General Maintanance Bills-building rent | 5692 |
| 32 | 25.02.2022 | elEctricity bil-11/21,12/21 | 112633 |
| 33 | 25.02.2022 | Diet Charges-Oct-21 | 144691 |
| 34 | 25.02.2022 | MaintainanceCharges-10/21 | 50000 |
| 35 | 25.02.2022 | Sweeping Charges-10/21 | 35000 |
| 36 | 25..02.2022 | Building Rent 11/21 | 5692 |
| 37 | 03.03.2022 | Sweeping Charges-10/21 | 35000 |
| 38 | 08.03.2022 | 312 General Maintanance Bills | 177128 |
| 39 | 08.03.2022 | 312 General Maintanance Bills | 177128 |
| 40 | 08.03.2022 | 312 General Maintanance Bills | 177128 |
| 41 | 16.03.2022 | 312 General Maintanance Bills | 25000 |
| 42 | 30.03.2022 | 312 General Maintanance Bills-building rent | 51385 |
| 43 | 30.03.2022 | 312 Maintanance -2/2022 | 50000 |
| | | TOTAL | 8016459 |

