

**Telangana Social Welfare Residential Educational
Institutions Society**

(TSWREIS)

Telangana State.

Audit Report for the FY 2019-20

| | |
|---------------------------------------|-----------------------------|
| Name of the Institution/School | TSWRDCW, Wanaparathi |
| District | WANAPARTHY |

Auditor:

KANDULA & ASSOCIATES

CHARTERED ACCOUNTANTS

**D No. 2-29/3, 1st Floor, Flat C, Hideaway Apartments,
St. No. 4, Habsiguda, Hyderabad - 500017 Telangana.
E-mail. cakrishna50@gmail.com & kandula.cas@gmail.com**





KANDULA & ASSOCIATES
CHARTERED ACCOUNTANTS

D. No. 2-29/3, 1st Floor, Flat C, Hideaway Apartments, St. No. 4, Habsiguda, Hyderabad - 500017
Telangana

Mobile: +91 9121087605
9573622720

Email: kandulaassociates@gmail.com
kandula.cas@gmail.com

AUDITOR'S REPORT

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

We have audited the attached Balance Sheet **TELANGANA SOCIAL WELFARE RESIDENTIAL EDUCATION INSTITUTIONS SOCIETY (TSWREIS) WANAPARTHY RESIDENTIAL DEGREE COLLEGE (WOMENS), WANAPARTHY DISTRICT**, as at 31st 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


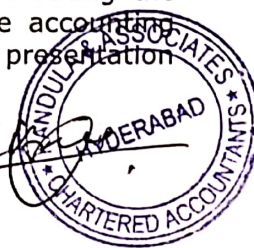
Management's Responsibility for the Financial Statements

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 31st 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

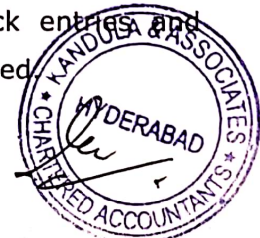
- (a) Physical verification of Fixed Assets has not been conducted for the year ended on that date.
- (b) Physical verification of Provisions & Food Stuff has not been conducted for the year ended on that date
- (c) Regarding the amount received from Society Head Office towards Diet, Salaries & Maintenance 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.

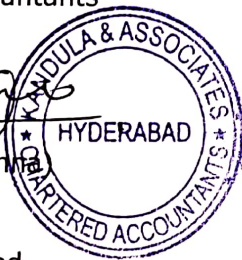
- 1. The School/Institution has not furnished internal audit reports and hence not able to comment. In view of many missing vouchers, missing stock entries and approvals, we are of the opinion that "Internal Audit" to be conducted.



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 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 Kandula & Associates
Chartered Accountants


(R. Gopala Krishna)
Partner



Place: Hyderabad
Date: 15.09.2022

UDIN: 22203605BBSPOA8622



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

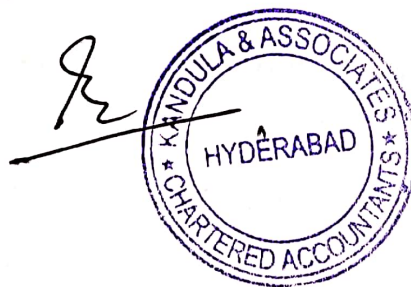
Loss/contingencies arising from claims litigations, assessments, fines, penalties etc., are provided for when it is probable that a liability may be incurred and that amount can be reasonably estimated.

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)
614 – WANAPARTHY RESIDENTIAL DEGREE COLLEGE (WOMENS),
WANAPARTHY DISTRICT
Financial Year 2019-20**

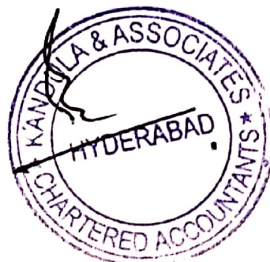
Audit Period of the Year : 2019-20

Audit Period of the Principal : SAHIDA
Ph.no: 7995010680

DEO : C. MADHULATHA
Ph.no: 9618358162

**Audit Observations:
DIET:**

| DATE | PARTICULARS | CHEQUE NO./CASH | AMOUNT Rs. | OBSERVATION |
|----------|----------------------------------|-----------------|------------|---|
| 16.04.19 | Motor winding charges | 834796 | 2,200 | Amount paid towards motor winding, Proper bill not produced. |
| 23.04.19 | Printers purchase | 834801 | 10,350 | Amount paid towards purchase of printers 2 Quotations and ZCO approval not produced. |
| 07.05.19 | Stationery | 834811 | 12,100 | Amount paid towards stationery; Proper bill not produced. |
| 15.05.19 | Repair and maintenance | 834813 | 12,390 | Paid to C&G consultants towards RO plant repair, proper bill nor produced. |
| 07.08.19 | Transportation and miscellaneous | 992814 | 10,000 | Amount paid towards transportation and miscellaneous expenses, supporting documents not produced. |



- Cash book not maintained properly.
- Student Mess register properly not maintained.
- EMD register not maintained properly.
- Daily issue Register not maintained properly.

Place : Hyderabad
Date: 15.09.2022

For Kandula & Associates
Chartered Accountants


(K. Gopala Krishna)
Partner



TELANGANA SOCIAL WELFARE RESIDENTIAL EDUCATIONAL INSTITUTIONS SOCIETY (TSWREIS)

UNIT (RCO/School/College)

TSWRDC (W) WANAPARTHY

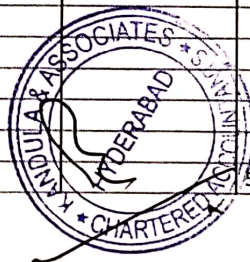
CODE:

DISTRICT:

WANAPARTHY

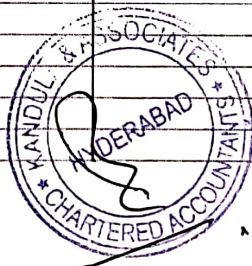
RECEIPTS AND PAYMENTS ACCOUNT FOR THE PERIOD FROM 01.04.2019 TO 31.03.2020

| Codes | RECEIPTS | Amount (Rs.) | Codes | PAYMENTS | |
|---------|---|--------------|-----------|---|-------------|
| | OPENING BALANCE | | | School/College Maintenances | |
| | Cash in Hand | | 2106 | GSLI - Society | |
| | Petty Cash Balance | | 2019 | Contribution to ERF | |
| | Bank Balance | 5,51,671 | 2111 | Medical reimbursment | |
| | | | 2113 | C M Relief fund | |
| | | | 3002-05 | Govt.Challans | |
| | REVENUE RECEIPTS | | 6001-04 | Pay & Allowances | 1,57,95,871 |
| 1003 | Interest on FDR | 769 | 06, 6018 | | |
| 1004 | Interest on SB a/c | | 19 | | |
| 1005 | Sale of Gunny Bags/Broken Rice old news papers/condemned furniture, empty oil tins/ milk covers/ unserviceable articles etc., | | 6006- | EL Encashment | |
| 1006-07 | Sale of Tender Applications | 13,000 | 6007 | PPF | |
| 1104 | Fines - Collected from students | 27,550 | | Payment of Professional Tax | |
| 1104 | Rent from Quarters (Salary Deductions) | | 6011 | PRC Arrears | |
| | Day Scholar SSC Examination Fee | | 6015 | TTA | |
| | | | 6016 | LTC | |
| | | | 6017 | Educational concession | |
| | | | 6018 | Arrears | |
| | | | 6020 | Funeral Charges to staff | |
| | CAPITAL RECEIPTS | | 6012-13 | TA | 16,348 |
| 1002 | Head office A/C (General) | 99,37,138 | | School/college Expenditure | |
| 1002 | Head office A/C (Salaries) | 1,63,22,020 | 4003 | Development of School Campus | 3,170 |
| 2106 | Head office GSLI | | 4003 | Misc contingent Expenses including Camp Maintenance | |
| 3003 | Head office G.I.S | | 4004 | Sweeping Contract Expenditure | 3,22,505 |
| 3004 | Head office G.P.F | | 4005 | Bore well repair charges | 5,130 |
| 2109 | Employees Relief Fund (ERF) | | 4006 | Repairs and mantanance of Electricals | |
| 2001 | Earnest money deposit (EMD) | 3,34,000 | 4007 | Repairs to furniture | |
| | Specific Receipts | | 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 | |
| 2014 | Post Metric Scholarship | | 7024-26 | Telephone & Internet Charges | 20,000 |
| 2014 | Cash Awards / Prathibha Awards | | 7025 | Postage/Telegram | |
| 2008-10 | Other Awards | | 7027 | CUG | 1,030 |
| 2004 | Other Scholarship | | 7029 | Stationery office | 23,993 |
| 2011 | Teaching Grant | | | IMPACT Programme | |
| 2012 | Red Ribbon | | | Expenditure on Students Amenities | |
| 2013 | Rajiv Vidya Mission (RVMS) | | 5002 | Student Uniforms | |
| 2014 | School Grant | | 5003 | Bedding Material | 621 |
| 2002 | SSA Grant | | 5005 | Purchase of Towels | |
| 4202 | Balika 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 | 65,576 |
| 2014 | R W S | | 5101 | Barber Charges | |
| 2014 | Other Receipts | 3,71,236 | 5102 | Washing Charges | |
| 2014 | Inter Account Bank Transfer from General a/c to Salary a/c | | 5103 | Cosmetic Charges | 3,28,100 |
| | Loans & Advancees | | 5301 | Plates & Glasses | |
| 1008 | Inter-Units Transfers | | 5302 | Trunk Boxes | |
| 2101 | APCO Advance | | 5303 | Footwear | |
| 2102 | Education Advance | | 5304 | Stationery | |
| 2103 | Other advances | | | Student Diet Expenses | |
| 2002 | Fixed Deposits (Matured) | | 5201-03 | Diet Expenditure | 41,30,770 |



RECEIPTS AND PAYMENTS ACCOUNT FOR THE PERIOD FROM 01.04.2019 TO 31.03.2020

| Codes | RECEIPTS | Amount (Rs.) | Codes | PAYMENTS | |
|------------|--|--------------|------------------|---|-----------|
| | Recoveries | | 5204 | Catering Expenses | 13,50,739 |
| 1101 | House Rent Recovery | | 5205 | Hostel Contingent Expenses | 54,169 |
| 1102 | Recoveries of Water and maintenance charges from staff | | | | |
| 1103 | Recovery of excess Payment (Nature) | 3,533 | 2114 | Health & Hygiene Hospitalization/Surgery Expenses | |
| 2005 | National Green Corporation | | 5012 | Funeral charges/Exgretia to students | |
| 2006 | TDS | | 5104 | Medicine/First AID Expenses | 28,847 |
| 2015 | Recoveries of telephone charges from staff | | 5105 | Conveyance to Sick Students | |
| 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 | 2,720 |
| 6008 | Recovery of Prof. Tax | | 4008, 4017, 4018 | Rent, Rates & Taxes Inst. Prof tax | 18,25,613 |
| 7028 | Payment of Xerox charges (RTI) | | 4009-10 | Water & Electricity (Electricity Charges) | 6,31,672 |
| 2014 /1005 | Other Receipts (Cancellation of Cheques) | 344000 | | Other Payments | |
| 2111 | Medical Reimbursement | | 2006 | TDS | 2,05,372 |
| | SSC exam refund by HCU RTC | | 3006 | Payment of Income Tax (Staff) | |
| | Unspent Amount Remitted | | 3006 | Income Tax | 28,899 |
| | By Oversight HO releases to IIT-Boys | | 3011 | Class Room Consumables | |
| | Amount recived from rco | | 3016 | Penalties SSC/BIE | |
| | | | 3017 | Vocational students Training Programe | |
| | | | 3012 /4108 | Laboratory Consumables | |
| | | | 4016 | Payment of Septic Tank & Draiage Cleaning Charges | 4700 |
| | | | 5013 | Transportation Charges | 5,840 |
| | | | 6008 | Prof.Tax | 65,450 |
| | | | 6021 | Vehicle Hire Charges | |
| | | | 7014 | Consultancy Rumuneration Charges | |
| | | | 7018 | Maintance of Computer Lab & Other Consumbles | 10,000 |
| | | | 7020 | Repaires and Maintenance of Equipment | |
| | | | 7022 | Bank Charges | 74,360 |
| | | | 7023 | Payment of Incentive Charges to Students | |
| | | | 7026 | Payment of Telephone Charges | |
| | | | 7028 | Payment of Xerox Charges | 29,967 |
| | | | | Other payments | |
| | | | | Academic Activities | |
| | | | 2115 | Entrance Test Expenses | 62,000 |
| | | | 2116 | Science Fair | |
| | | | 2117 | Flag Day | |
| | | | 3007 | Affiliation Fee | 1,81,274 |
| | | | 3008 | Payment of Examination Fee | 10,61,105 |
| | | | 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 | 90,127 |
| | | | | IGNITE/SCIENCE FAIR/IPACT | |
| | | | | Extra - Curriculam Activites | |
| | | | 2005 | Scouts & Guides/ACC/NCC | |
| | | | 4011 | Payment of Games & Sports Events | 45,360 |



RECEIPTS AND PAYMENTS ACCOUNT FOR THE PERIOD FROM 01.04.2019 TO 31.03.2020

| Codes | RECEIPTS | Amount (Rs.) | Codes | PAYMENTS | |
|-------|----------|--------------|-------------|--|----------|
| | | | 4012 | Annual day /Parents Day/ Celebration of National Events. | 3,290 |
| | | | 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 maintainece charges from staff | |
| | | | 1103 | Excess pay | 2,00,000 |
| | | | 1104 | Fine amount transferred to Head Office | |
| | | | 3011 | Teaching Learning Equipment | |
| | | | | Subject association remuneration | |
| | | | 2003 | SSC Boards Expenses | |
| | | | 2004 | Board of Intermediate Education Expenses (BIE) | |
| | | | 2008-10 | Post metric scholarship | |
| | | | 2014 | Cash awards / Prathiba Awards | |
| | | | 2014 | Other Awards etc (Funds Received from IIT Boys) | |
| | | | 2004 | Other Scholarship | |
| | | | 2011 | Teaching Grant | |
| | | | 2012 | Red Ribbon | |
| | | | 2013 | Rajiv Vidya Mission (RVMS) | |
| | | | 2014 | School Grant | |
| | | | 2002 | SSA Grant | |
| | | | 4202 | Balika Sisu Samrakshana scheme | |
| | | | 4203 | SAAP Funds | |
| | | | 4204 | Samkeshma Bata | |
| | | | 2014 | R W S | |
| | | | | Library Expense | |
| | | | 3009 | Purchase of Newspaper and Periodicals | 11,532 |
| | | | 3012 | Laboratory Consumables | |
| | | | 5010 | Purchase of EAMCET/IIT Books | |
| | | | 3010 | Purchase of Library Books | 49,769 |
| | | | | Purchases | |
| | | | 4105 | Medical Kit | |
| | | | 4105 & 4106 | Hostel Furniture & Equipments | |
| | | | 4107-09 | Lab Furniture & Equipments | |
| | | | 4110-01 | Class room Furniture | |

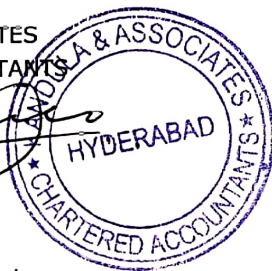


RECEIPTS AND PAYMENTS ACCOUNT FOR THE PERIOD FROM 01.04.2019 TO 31.03.2020

| Codes | RECEIPTS | Amount (Rs.) | Codes | PAYMENTS | |
|-------|--------------|--------------------|-------|--|--------------------|
| | | | | School/College Equipment | |
| | | | 4102 | Craft , music ,Audio Etc. | |
| | | | 4104 | Games Equipment | |
| | | | 7030 | Computer & Peripherals | |
| | | | 7031 | Duplicator / Computer printers | 10,350 |
| | | | | Other School/ College Equipment | |
| | | | 4013 | Petromax/Solar/Gas Lights | |
| | | | 4103 | Electrical Fans and Coolers | 2,350 |
| | | | 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 | 5,34,000 |
| | | | 2001 | Refund of EMD | 3,64,000 |
| | | | | Closing Balances | |
| | | | | Cash in Hand | |
| | | | | Petty Cash Balance | |
| | | | | Bank Balances | 2,58,298 |
| | Total | 2,79,04,917 | | Total | 2,79,04,917 |

KANDULA & ASSOCIATES
CHARTERED ACCOUNTANTS

K. GOPALA KRISHNA
K. GOPALA KRISHNA
Partner



Place: Hyderabad
Date: 15.09.2022

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

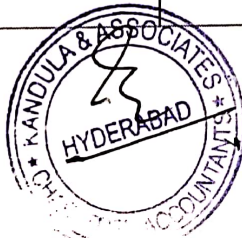
Principal

TELANGANA SOCIAL WELFARE RESIDENTIAL EDUCATIONAL INSTITUTIONS SOCIETY (TSWREIS)

| | | | |
|----------------------------------|------------------------------|-------------------|--|
| UNIT (RCO/School/College) | TSWRDC (W) WANAPARTHY | | |
| CODE: 0 | DISTRICT: | WANAPARTHY | |

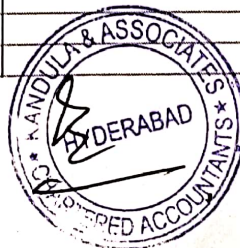
INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD FROM 01.04.2019 TO 31.03.2020

| Codes | EXPENDITURE | Amount (Rs.) | Codes | INCOME | Amount (Rs.) |
|---------------------|---|---------------------|--------------|---|---------------------|
| | School/College Maintenances | | | REVENUE RECEIPTS | |
| 2106 | GSLI - Society | - | 1003 | Interest on FDR | 769 |
| 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 | 13,000 |
| 6001-04-06, 6018-19 | Pay & Allowances | 1,57,95,871 | 1104 | Fines - Collected from students | 27,550 |
| 6006- | EL Encashment | - | 1104 | Rent from Quarters (Salary Deductions) | - |
| 6007 | PPF | - | | Day Scholar SSC Examination Fee | - |
| | Payment of Professional Tax | - | 2014 | Other Receipts | 3,71,236 |
| 6011 | PRC Arrears | - | 2014 /1005 | Other Receipts (Cancellation of Cheques) | 344000 |
| 6015 | TTA | - | 1103 | Recovery of excess Payment (Nature) | 3,533 |
| 6016 | LTC | - | | | |
| 6017 | Educational concession | - | | | |
| 6018 | Arrears | - | | | |
| 6020 | Funeral Charges to staff | - | | | |
| 6012-13 | TA | 16,348 | | | |
| | School/college Expenditure | | | | |
| 4003 | Development of School Campus | 3,170 | | | |
| 4003 | Misc contingent Expenses including Camp Maintenance | - | | | |
| 4004 | Sweeping Contract Expenditure | 3,22,505 | | | |
| 4005 | Bore well repair charges | 5,130 | | | |
| 4006 | Repairs and maintainance of Electricals | - | | | |
| 4007 | Repairs to furniture | - | | | |
| 4013-4014 | Diesel /Kerosene (Emergency Lighting) | - | | | |
| 6022 | Hospitality charges | - | | | |
| 7021 | Advertisement Charges | - | | | |
| 7024-26 | Telephone & Internet Charges | 20,000 | | | |
| 7025 | Postage/Telegram | - | | | |
| 7027 | CUG | 1,030 | | | |
| 7029 | Stationery office | 23,993 | | | |
| | IMPACT Programme | - | | | |
| | Expenditure on Students Amenities | | | | |
| 5002 | Student Uniforms | - | | | |
| 5003 | Bedding Material | 621 | | | |
| 5005 | Purchase of Towels | - | | | |
| 5006 | PT Dresses | - | | | |
| 5007-10 | Note Books & Text Books, Work Books & EMCET Book | - | | | |
| 5014 | Stitching Charges | 65,576 | | | |
| 5101 | Barber Charges | - | | | |
| 5102 | Washing Charges | - | | | |
| 5103 | Cosmetic Charges | 3,28,100 | | | |
| 5301 | Plates & Glasses | - | | | |
| 5302 | Trunk Boxes | - | | | |



INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD FROM 01.04.2019 TO 31.03.2020

| Codes | EXPENDITURE | Amount (Rs.) | Codes | INCOME | Amount (Rs.) |
|------------------------|---|--------------|-------|--------|--------------|
| 5303 | Footwear | - | | | |
| 5304 | Stationery | - | | | |
| | Student Diet Expenses | | | | |
| 5201-03 | Diet Expenditure | 40,02,771 | | | |
| 5204 | Catering Expenses | 13,50,739 | | | |
| 5205 | Hostel Contingent Expenses | 54,169 | | | |
| | Health & Hygiene | | | | |
| 2114 | Hospitalization/Surgery Expenses | - | | | |
| 5012 | Funeral charges/Exgretia to students | - | | | |
| 5104 | Medicine/First AID Expenses | 28,847 | | | |
| 5105 | Conveyance to Sick Students | - | | | |
| 6005 | Doctors Honorarium | - | | | |
| 4105 | Medical Kit | - | | | |
| | REVENUE PAYMENTS: | | | | |
| 4001 | Maintenance of Garden | - | | | |
| 4003 | Development of campus | 2,720 | | | |
| 4008, 4017, 4018 | Rent, Rates & Taxes Inst. Prof tax | 18,25,613 | | | |
| 4009-10 | Water & Electricity (Electricity Charges) | 6,31,672 | | | |
| | Other Payments | | | | |
| 2006 | TDS | 2,05,372 | | | |
| 3006 | Payment of Income Tax (Staff) | - | | | |
| 3006 | Income Tax | 28,899 | | | |
| 3011 | Class Room Consumables | - | | | |
| 3016 | Penalties SSC/BIE | - | | | |
| 3017 | Vocational students Training Programe | - | | | |
| 3012 /4108 | Laboratory Consumables | - | | | |
| 4016 | Payment of Septic Tank & Draiage Cleaning Charges | 4,700 | | | |
| 5013 | Transportation Charges | 5,840 | | | |
| 6008 | Prof.Tax | 65,450 | | | |
| 6021 | Vehicle Hire Charges | - | | | |
| 7014 | Consultancy Rumuneration Charges | - | | | |
| 7018 | Maintance of Computer Lab & Other Consumbles | 10,000 | | | |
| 7020 | Repaires and Maintenance of Equipment | - | | | |
| 7022 | Bank Charges | 74,360 | | | |
| 7023 | Payment of Incentive Charges to Students | - | | | |
| 7026 | Payment of Telephone Charges | - | | | |
| 7028 | Payment of Xerox Charges | 29,967 | | | |
| | Other payments (EMD Amount Transfer to DCO Maripeda) | - | | | |
| | Academic Activities | | | | |
| 2115 | Entrance Test Expenses | 62,000 | | | |
| 2116 | Science Fair | - | | | |
| 2117 | Flag Day | - | | | |
| 3007 | Affiliation Fee | 1,81,274 | | | |
| 3008 | Payment of Examination Fee | 10,61,105 | | | |
| 3013 & 4015 | Printing of Exam. Papers / Health Cards & Progress Cards | - | | | |

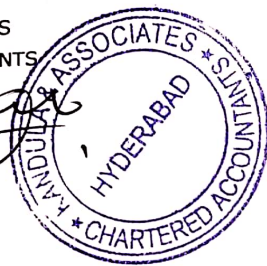


INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD FROM 01.04.2019 TO 31.03.2020

| Codes | EXPENDITURE | Amount (Rs.) | Codes | INCOME | Amount (Rs.) |
|---------|---|--------------------|-------|-----------------------------------|--------------------|
| 3014-15 | Expenditure on Training Programmes (Staff & Non Teaching) | - | | | |
| 5011 | Conv to Students Exam Centres | 90,127 | | | |
| | IGNITE/SCIENCE FAIR/IPACT | - | | | |
| | Extra - Curriculam Activites | | | | |
| 2005 | Scouts & Guides/ACC/NCC | - | | | |
| 4011 | Payment of Games & Sports Events | 45,360 | | | |
| 4012 | Annual day /Parents Day/ Celebration of National Events. | 3,290 | | | |
| 4104 | Games & Sports Material Purchases | - | | | |
| | Specific Payments | | | | |
| 1004 | Intrest on SB A/c Sent HO | - | | | |
| 1003 | Intrest on Fixed Deposit | - | | | |
| 1005 | Sale of Gunny Bags | - | | | |
| 1006 | Sale of Tender applications transferred to Head Office | - | | | |
| 1101 | HRA Recovery of staff | - | | | |
| 1102 | Recoveries of Water and maintainence charges from staff | - | | | |
| 1103 | Excess pay | 2,00,000 | | | |
| 1104 | Fine amount transferred to Head Office | - | | | |
| 3011 | Teaching Learning Equipment | - | | | |
| | Progress Report | - | | | |
| | Library Expense | | | | |
| 3009 | Purchase of Newspaper and Periodicals | 11,532 | | | |
| 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 | 2,57,98,063 |
| | Total | 2,65,58,151 | | Total | 2,65,58,151 |

KANDULA & ASSOCIATES
CHARTERED ACCOUNTANTS

K. GOPALA KRISHNA
K. GOPALA KRISHNA
Partner



Place: Hyderabad
Date: 15.09.2022

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

Principal



TELANGANA SOCIAL WELFARE RESIDENTIAL EDUCATIONAL INSTITUTIONS SOCIETY (TSWREIS)

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

CODE: **0** DISTRICT: **WANAPARTHY**

BALANCE SHEET AS ON 31.03.2020

| LIABILITIES | NOTE | As on 31.03.2020 | As on 31.03.2019 | ASSETS | NOTE | As on 31.03.2020 | As on 31.03.2019 |
|--|------|---------------------|---------------------|------------------------------|------|---------------------|---------------------|
| Capital Reserve | | | | | | | |
| Opening Balance | | 3,95,342 | 6,91,855 | Current Assets | 3 | 5,55,750 | 21,750 |
| Add: Grants received from Head Office | | 2,62,59,158 | 1,67,04,821 | Fixed Assets | 4 | 1,25,483 | 63,014 |
| Add: Excess of Income over Expenditure | | | | Loans & Advances (Asstes) | 5 | 1,78,764 | 1,78,764 |
| Less: Excee of Expenditure over Income | | 2,57,98,063 | 1,70,01,334 | other advances(diff opening) | | 700 | 700 |
| Current Liabilities | 1 | 8,56,437 | 3,95,342 | Closing Balances | | | |
| Loans & Advances (Liabilities) | 2 | 3,69,526 | 3,99,526 | Cash in Hand | | - | |
| | | 21,031 | 21,031 | Petty Cash Balance | | - | |
| TOTAL | | 12,46,994 | 8,15,899 | Bank Balances | | 2,58,298 | 5,51,671 |
| | | | | Closing stock | | 1,27,999 | |
| | | | | TOTAL | | 12,46,994 | 8,15,899 |

KANDULA & ASSOCIATES

CHARTERED ACCOUNTANTS & ASSOCIATES *
HYDERABAD
* CHARTERED ACCOUNTANTS

K. Gopala Krishna
K. GOPALA KRISHNA
Partner

Place: Hyderabad
Date: 15.09.2022

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

Principal

| | | | |
|--|----------|------------------------------|-------------------|
| TELANGANA SOCIAL WELFARE RESIDENTIAL EDUCATIONAL INSTITUTIONS SOCIETY (TSWREIS) | | | |
| UNIT (RCO/School/College) | | TSWRDC (W) WANAPARTHY | |
| CODE: | 0 | DISTRICT: | WANAPARTHY |

Notes to the Accounts

Note: 1

Current Liabilities

| Particulars | Opening Balance as on 01.04.2019 | During the year Receipts | During the year Payments | Closing Balance as on 31.03.2020 |
|--------------------------------|----------------------------------|--------------------------|--------------------------|----------------------------------|
| Earnest Money Deposit (EMD) | 3,79,000 | 3,34,000 | 3,64,000 | 3,49,000 |
| Funds from SSC Board | - | - | - | - |
| Funds from BIE | - | - | - | - |
| Post Metric Scholarship | - | - | - | - |
| Cash Awards / Prathibha Awards | - | - | - | - |
| Other Awards | - | - | - | - |
| Other Scholarship | 28,242 | - | - | 28,242 |
| Teaching Grant | (7,716) | - | - | (7,716) |
| Red Ribbon | - | - | - | - |
| Rajiv Vidya Mission (RVMS) | - | - | - | - |
| School Grant | - | - | - | - |
| SSA Grant | - | - | - | - |
| Balika Sisu Samrakshana scheme | - | - | - | - |
| SAAP Funds | - | - | - | - |
| Samkeshma Bata | - | - | - | - |
| R W S | - | - | - | - |
| Other Deposits | - | - | - | - |
| Other Liabilities | - | - | - | - |
| Head Office GSLI | - | - | - | - |
| Head Office GPF | - | - | - | - |
| AP Civil Supplies corporation | - | - | - | - |
| Unpaid scholarships | - | - | - | - |
| | 3,99,526 | 3,34,000 | 3,64,000 | 3,69,526 |

Note: 2

Loans & Advances (Liabilities)

| Particulars | Opening Balance as on 01.04.2019 | During the year Receipts | During the year Payments | Closing Balance as on 31.03.2020 |
|------------------------------------|----------------------------------|--------------------------|--------------------------|----------------------------------|
| Inter-Units Transfers | 21,031 | - | - | 21,031 |
| APCO Advance | - | - | - | - |
| Other Advances | - | - | - | - |
| National Green corporation (APNGC) | - | - | - | - |
| Medical Reimbursement | - | - | - | - |
| TDS Payable | - | - | - | - |
| Incentives | - | - | - | - |
| Advance from B.I.E | - | - | - | - |
| | 21,031 | - | - | 21,031 |

Note: 3

Current Assets

| Particulars | Opening Balance as on 01.04.2019 | During the year Payments | During the year Receipts | Closing Balance as on 31.03.2020 |
|-------------------------|----------------------------------|--------------------------|--------------------------|----------------------------------|
| Fixed Deposit | 21,750 | 5,34,000 | - | 5,55,750 |
| GPF Trust | - | - | - | - |
| Transfer to Head Office | - | - | - | - |
| Receivables | - | - | - | - |
| | 21,750 | 5,34,000 | - | 5,55,750 |



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

| | | | |
|----------------------------------|----------|------------------------------|-------------------|
| UNIT (RCO/School/College) | | TSWRDC (W) WANAPARTHY | |
| CODE: | 0 | DISTRICT: | WANAPARTHY |

Notes to the Accounts

Note: 4

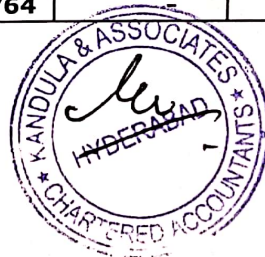
Fixed Assets

| Particulars | Opening Balance as on 01.04.2019 | Additions | Deletions | Closing Balance as on 31.03.2020 |
|--|----------------------------------|---------------|-----------|----------------------------------|
| Library Books | 2,519 | 49,769 | | 52,288 |
| Furniture & Equipments | - | | | - |
| Hostel Furniture & Equipments | 14,720 | - | | 14,720 |
| Lab Furniture & Equipments | - | - | | - |
| Class Room Furniture | - | - | | - |
| School/College Equipment | - | | | - |
| Craft , Music ,Audio Etc. | - | - | | - |
| Games Equipment | 4,000 | - | | 4,000 |
| Computer & Peripherals | 7,057 | - | | 7,057 |
| Duplicator / Computer printers | 1,282 | 10,350 | | 11,632 |
| Other School/ College Equipment | - | | | - |
| Petromax/Solar/Gas Lights | - | - | | - |
| Electrical Fans and Coolers | 22,380 | 2,350 | | 24,730 |
| Kitchen Utensils | 11,056 | - | | 11,056 |
| Purchase of Vehicles | - | - | | - |
| Development of campus/ Play Field | - | | | - |
| Land & Buildings | - | - | | - |
| | - | | | - |
| | 63,014 | 62,469 | - | 1,25,483 |

Note: 5

Loans & Advances (Asstes)

| Particulars | Opening Balance as on 01.04.2019 | During the year Payments | During the year Receipts | Closing Balance as on 31.03.2020 |
|----------------------------|----------------------------------|--------------------------|--------------------------|----------------------------------|
| Inter Unit Transfer | 0 | | | - |
| Educational Advance | - | - | | - |
| Festival Advance | - | - | | - |
| CUG Bill Payment | - | - | | - |
| Tour Advance | - | - | | - |
| Loans & Advances to Others | 1,78,764 | - | | 1,78,764 |
| Cash awards | - | | | - |
| | - | | | - |
| | 1,78,764 | | - | 1,78,764 |

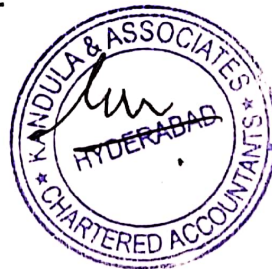


**TELANGANA SOCIAL WELFARE RESIDENTIAL EDUCATIONAL INSTITUTIONS SOCIETY
(TSWREIS)**

| | |
|----------------------------------|-----------------------------|
| Name of the Institutions: | TSWRDC(W),WANAPARTHY |
| Name of the District: | WANAPARTHY |
| Institution code : | 61466 |
| Bank A/C Number: | 62475843664 |

**DIET ACCOUNT
HEAD OFFICE RECEIPTS FY 2019-20**

| S No | Date | Particulars (Bank code with description) | Amount |
|--------------|-------------------|--|------------------|
| | 18.04.2019 | Received from head office | |
| 1 | 23.04.2019 | Received from head office | 5,52,575 |
| 2 | 08.05.2019 | Received from head office | 62,000 |
| 3 | 08.05.2019 | Received from head office | |
| 4 | 23.05.2019 | Medical Emergency fund, Building Rent & Electricity Charges | 8,96,206 |
| 5 | 04.06.2019 | Diet Charges-April 2019 | 5,34,511 |
| 6 | 28.06.19 | HO | 5,000 |
| 7 | 17.07.2019 | Diet charges for May & Electricity charges | 6,09,700 |
| 8 | 01.08.2019 | Games & Sports Transportation Charges | 15,000 |
| 9 | 05.08.2019 | Electricity Charges | 95,462 |
| 10 | 07.08.2019 | Diet Charges,Water Charges & Sticking Charges(2018-19) | 3,98,406 |
| 11 | 16.09.2019 | diet charges-July 2019 Building Rent Charges | 9,00,337 |
| 12 | 17.09.2019 | Health hygenic kits and Stationery | 7,01,586 |
| 13 | 05.10.2019 | zonal meet | 12,000 |
| 14 | 19.10.2019 | Examination Fee | 6,81,873 |
| 15 | 19.11.2019 | Electricity Charges,Building Rent,September -Diet Amma nanna Halchal | 8,34,365 |
| 16 | 19.11.2019 | August diet charges | 6,61,031 |
| 17 | 20.11.2019 | Electricity charges | 13,962 |
| 18 | 20.11.2019 | Electricity charges for May -2019 | 69,869 |
| 19 | 25.11.2019 | Cosmetics charges for June , July & August-2019 | 2,02,020 |
| 20 | 04.12.2019 | CAT Examination Fee | 1,550 |
| 21 | 27.12.2019 | October Diet Charges,Electricity,Building Rent | 8,24,459 |
| 22 | 23.01.2020 | November'2019 Diet,Cosmetics charges,water Charges & Building Rent | 10,39,036 |
| 23 | 17.02.2020 | Purchase of Text Books | 50,000 |
| 24 | 18.02.2020 | Electricity charges | 31,369 |
| 25 | 21.02.2020 | December Diet,Building Rent & Electricity charges | 7,44,821 |
| TOTAL | | | 99,37,138 |



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

| | |
|----------------------------------|-----------------------------|
| Name of the Institutions: | TSWRDC(W),WANAPARTHY |
| Name of the District: | WANAPARTHY |
| Institution Code : | 61466 |
| Bank A/C Number: | 62475843461 |

**SALARIES ACCOUNT
HEAD OFFICE RECEIPTS FY 2019-20**

| S No | Date | Particulars (Bank code with description) | Amount |
|--------------|-------------|---|---------------------------|
| 1 | 12.04.2019 | Payment of March salaries -2019 | 7,86,925 |
| 2 | 23.04.2019 | Examination Fee (Misccredit) | 4,04,030 |
| 3 | 24.05.2019 | Payment of April Salaries 2019 | 11,98,822 |
| 4 | 13.06.2019 | Payment of May salaries 2019 | 15,37,899 |
| 5 | 17.07.2019 | Payment of June Salaries 2019 | 11,87,137 |
| 6 | 01.08.2019 | Received from Head Office | 11,411 |
| 7 | 07.08.2019 | Payment of July Salaries 2019 | 7,93,014 |
| 8 | 05.09.2019 | Payment of August salaries 2019 | 8,45,554 |
| 9 | 07.10.2019 | Payment of September Salaries 2019 | 14,90,501 |
| 10 | 02.11.2019 | Payment of October salaries 2019 | 15,67,901 |
| 11 | 25.11.2019 | Payment of Supply Salaries from July2019 to september-2 | 2,68,630 |
| 12 | 03.12.2019 | Payment of November salaries 2019 | 15,50,731 |
| 13 | 01.01.2020 | December Salaries 2019 | 15,28,293 |
| 14 | 06.02.2020 | January salaries 2020 | 15,74,974 |
| 15 | 10.03.2020 | February Salaries 2020 | 15,76,198 |
| TOTAL | | | <u>1,63,22,020</u> |

