

**Telangana Social Welfare Residential Educational  
Institutions Society**

**(TSWREIS)**

**Telangana State.**

**Audit Report for the FY 2021-22**

<b>Name of the Institution/School</b>	<b>TSWRDCW, Wanaparathi</b>
<b>District</b>	<b>WANAPARTHY</b>

**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**





## **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) 614 - WANAPARTHY RESIDENTIAL DEGREE COLLEGE (WOMENS), WANAPARTHY DISTRICT**, as at 31<sup>st</sup> 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

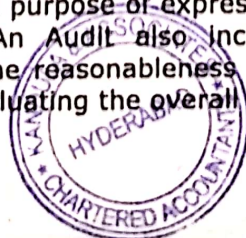
### **Management's Responsibility for the Financial Statements**

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 31<sup>st</sup> 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:**

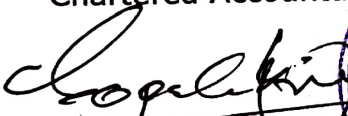
To the best of our knowledge and belief, we have obtained all the information and explanations that are necessary for the purpose of audit. In our opinion proper books of accounts have been kept by the school, so far as appears from our examination of those books. The Balance sheet, Income & Expenditure 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 31<sup>st</sup> march. The closing stock of such items is taken as certified by the school/Institution management.
4. Fixed Assets are shown at cost. No depreciation is provided.
5. Closing stock is valued at cost and certified by the school/Institution.
6. Budgetary control system is not observed.
7. The institution is advised to improve the quality of recording the books of accounts, we are of an opinion that uniform procedures/formats are not as prescribed by HO and training also be given to the all concerned. Computerization of books of accounts would ensure a better quality and uniform accounting system.

For Kandula & Associates  
Chartered Accountants

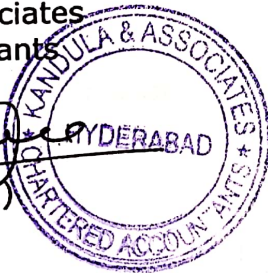
  
(K. Gopala Krishna)

Partner

Place: Hyderabad

Date: 02.02.2023

**UDIN: 23203605BGRTQN5722**



## 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

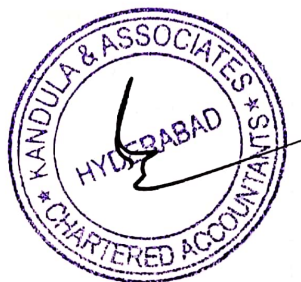
Loss/contingencies arising from claims litigations, assessments, fines, penalties etc., are provided for when it is probable that a liability may be incurred and that amount can be reasonably estimated.

#### 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 2021-22**

Audit Period of the Year : 2021-22

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

DEO : C. MADHULATHA  
Ph.no: 9618358162

**Audit Observations:**

**Salaries:**

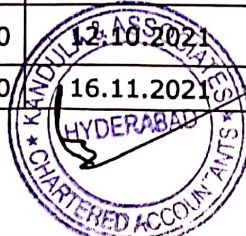
- Salary Acquittance register not maintained properly.

➤ **TDS payment details are mentioned below:**

S NO	Month	Section	Payment Amount	Payment Date	Due Date
1	March	194 C	1543	17.04.2021	07.04.2021
2	May	194 C	1620	08.06.2021	07.06.2021
3	July	194 C	1467	10.08.2021	07.08.2021
4	September	194 C	1504	12.10.2021	07.10.2021
5	October	194 C	1738	15.11.2021	07.11.2021
6	November	194 C	1620	13.12.2021	07.12.2021
7	January	194 C	1679	24.02.2022	07.02.2022

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

S No	Month	Payment Amount	Payment Date	PT Due Date
1	March	5950	17.04.2021	10.04.2021
2	July	5800	12.02.2021	10.08.2021
3	August & September	11200	12.10.2021	10.09.2021 & 10.10.2021
4	October	5800	16.11.2021	10.11.2021



5	November	5550	13.12.2021	10.12.2021
6	January	5600	14.02.2022	10.02.2022
7	February	3400	15.03.2022	10.03.2022

**DIET:**

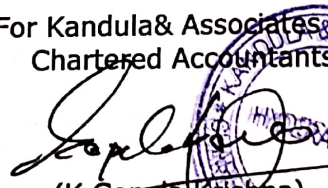
- Cheque issue register not maintained properly.
- Stock Day Wise Issue Register not maintained properly.
- TDS not deducted for sweeping & sanitation from April 2021 - January 2022.

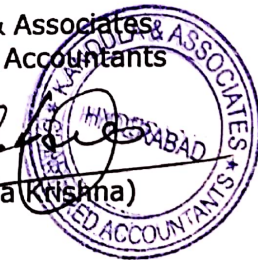
**Excess Issue of Diet Items are as follows:**

S. No	Diet item	Issue date	Student attendance	Quantity issued	Actual quantity to be issued as per percapita	Excess quantity issued	Reason
1	Mutton	08.02.2021	138	15 kg	11.04 kg	3.96 kg	Not provided
2	Mutton	26.08.2021	264	30 kg	21.12 kg	8.88 kg	Not provided
3	Mutton	24.02.2021	262	25 kg	20.96 kg	4.04 kg	Not provided
4	Chicken	24.11.2021	374	45 kg	37.4 kg	7.6 kg	Not provided
5	Mutton	22.11.2021	374	40 kg	29.92 kg	10.08 kg	Not provided
4	Chicken	18.02.2022	374	45 kg	37.4 kg	7.6 kg	Not provided

Place: Hyderabad  
Date: 22.09.2022

For Kandula & Associates  
Chartered Accountants

  
(K. Gopala Krishna)  
Partner



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

UNIT (RCO/School/College)

TSWRDC(W),WANAPARTHY

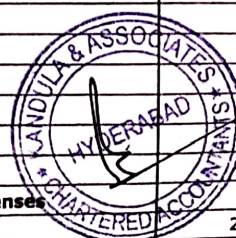
CODE: 61466

DISTRICT:

WANAPARTHY

**RECEIPTS AND PAYMENTS ACCOUNT FOR THE PERIOD FROM 01.04.2021 TO 31.03.2022**

Codes	RECEIPTS	Amount (Rs.)	Codes	PAYMENTS	Amount (Rs.)
	<b>OPENING BALANCE</b>	<b>386839.18</b>		<b>School/College Maintenances</b>	
	Cash in Hand		2106	GSLI - Society	
	Petty Cash Balance		2019	Contribution to ERF	
	Bank Balance		2111	Medical reimbursement	
			2113	C M Relief fund	
			3002-05	Govt.Challans	
	<b>REVENUE RECEIPTS</b>		6001-04-06, 6018-19	Pay & Allowances	1,21,84,719
1003	Interest on FDR	15,114	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.,	1,085	6011	Payment of Professional Tax	
1006-07	Sale of Tender Applications	5,000	6015	PRC Arrears	14,124
1104	Fines - Collected from students		6016	TTA	
1104	Rent from Quarters (Salary Deductions)		6017	LTC	
	Day Scholar SSC Examination Fee		6018	Educational concession	
			6020	Arrears	8,10,113
			6020	Funeral Charges to staff	
	<b>CAPITAL RECEIPTS</b>		6012-13	TA	29,249
1002	Head office A/C (General)	1,02,90,937		<b>School/college Expenditure</b>	
1002	Head office A/C (Salaries)	1,33,01,322	4003	Development of School Campus	23,370
2106	Head office GSLI		4003	Misc contingent Expenses including Camp Maintenance	
3003	Head office G.I.S		4004	Sweeping Contract Expenditure	3,60,798
3004	Head office G.P.F		4005	Bore well repair charges	2,400
2109	Employees Relief Fund (ERF)		4006	Repairs and maintainance of Electricals	
2001	Earnest money deposit (EMD)	5,21,000	4007	Repairs to furniture	
	<b>Specific Receipts</b>		4013-4014	Diesel /Kerosene (Emergency Lighting )	
3011	Funds from SSC Board		6022	Hospitality charges	
2003	Funds from Board of Intemediate Education (BIE)		7021	Advertisement Charges	
2014	Post Metric Scholarship		7024-26	Telephone & Internet Charges	11,970
2014	Cash Awards / Prathibha Awards		7025	Postage/Telegram	
2008-10	Other Awards		7027	CUG	3,333
2004	Other Scholarship		7029	Stationery office	13,742
2011	Teaching Grant			IMPACT Programme	
2012	Red Ribbon			<b>Expenditure on Students Amenities</b>	
2013	Rajiv Vidya Mission (RVMS)		5002	Student Uniforms	
2014	School Grant		5003	Bedding Material	
2002	SSA Grant	1,36,518	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	
2014	R W S		5101	Barber Charges	
2014	Inter Account Bank Transfer from General a/c to Salary a/c		5102	Washing Charges	
			5103	Cosmetic Charges	
	<b>Loans &amp; Advancees</b>		5301	Plates & Glasses	
1008	Inter-Units Transfers		5302	Trunk Boxes	
2101	APCO Advance		5303	Footwear	
2102	Education Advance		5304	Stationery	
2103	Festival Advance			<b>Student Diet Expenses</b>	
2002	Fixed Deposits (Matured)	2,66,000	5201-03	Diet Expenditure	25,00,918
			5204	Catering Expenses	3,51,413
	<b>Recoveries</b>				





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

UNIT (RCO/School/College)

TSWRDC(W),WANAPARTHY

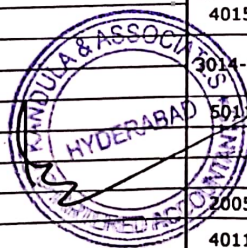
CODE: 61466

DISTRICT:

WANAPARTHY

**RECEIPTS AND PAYMENTS ACCOUNT FOR THE PERIOD FROM 01.04.2021 TO 31.03.2022**

Codes	RECEIPTS	Amount (Rs.)	Codes	PAYMENTS	Amount (Rs.)
1101	House Rent Recovery		5205	Hostel Contingent Expenses	18,785
1102	Recoveries of Water and maintenance charges from staff			<b>Health &amp; Hygiene</b>	
1103	Recovery of excess Payment (Nature)		2114	Hospitalization/Surgery Expenses	
2005	National Green Corporation		5012	Funeral charges/Exgretia to students	
2006	TDS		5104	Medicine/First AID Expenses	709
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			<b>REVENUE PAYMENTS:</b>	
2117	Flag Day		4001	Maintenance of Garden	
3006	Payment of Income Tax (Staff)		4003	Development of campus	
6008	Recovery of Prof. Tax		4008, 4017, 4018	Rent, Rates & Taxes Inst. Prof tax	36,93,754
7028	Payment of Xerox charges ( RTI )		4009-10	Water & Electricity (Electricity Charges)	1,33,080
2014 /1005	VGT SET DCO POINT	22300		<b>Other Payments</b>	
			2006	TDS	9,80,930
			3006	Payment of Income Tax (Staff)	67,547
			3006	Income Tax	
			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	
			5013	Transportation Charges	13,500
			6008	Prof.Tax	70,450
			6021	Vehicle Hire Charges	
			7014	Consultancy Rumuneration Charges	
			7018	Maintance of Computer Lab & Other Consumbles	1,900
			7020	Repaires and Maintenance or Equipment	
			7022	Bank Charges	2,242
			7023	Payment of Incentive Charges to Students	
			7026	Payment of Telephone Charges	
			7028	Payment of Xerox Charges	14,609
				<b>Academic Activities</b>	
			2115	Entrance Test Expenses	41,148
			2116	Science Fair	
			2117	Flag Day	
			3007	Affiliation Fee	2,18,842
			3008	Payment of Examination Fee	13,85,800
			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	2,62,017
				IGNITE/SCIENCE FAIR/IPACT	
				<b>Extra - Curriculum Activites</b>	
			2005	Scouts & Guides/ACC/NCC	
			4011	Payment of Games & Sports Events	3,729



UNIT (RCO/School/College)

TSWRDC(W),WANAPARTHY

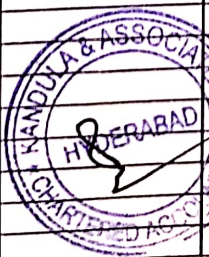
CODE: 61466

DISTRICT:

WANAPARTHY

RECEIPTS AND PAYMENTS ACCOUNT FOR THE PERIOD FROM 01.04.2021 TO 31.03.2022

Codes	RECEIPTS	Amount (Rs.)	Codes	PAYMENTS	Amount (Rs.)
			4012	Annual day /Parents Day/ Celebration of National Events.	800
			4104	Games & Sports Material Purchases	
				Amount remittance to head office	7,89,041
				<b>Specific Payments</b>	
			1004	Intrest on SB A/c Sent HO	
			1005	Sale of Gunny Bags	
			1006	Sale of Tender applications transferred to Head Office	
			1101	HRA Recovery of staff	
			1102	Recoveries of Water and maintainence charges from staff	
			1103	Excess pay	
			1104	Fine amount transferred to Head Office	
			3011	Teaching Learning Equipment	
				Progress Report	
			2003	SSC Boards Expenses	
			2004	Board of Intermediate Education Expenses (BIE)/Palamuru University	39,658
			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	
			2014	Other Payments	
				<b>Library Expense</b>	
			3009	Purchase of Newspaper and Periodicals	
			3012	Laboratory Consumables	
			5010	Purchase of EAMCET/IIT Books	
			3010	Purchase of Library Books	585
				<b>Purchases</b>	
			4105	Medical Kit	
			4105 & 4106	Hostel Furniture & Equipments	
			4107-09	Lab Furniture & Equipments	
			4110-01	Class room Furniture	
				<b>School/College Equipment</b>	
			4102	Craft , music ,Audio Etc.	
			4104	Games Equipment	
			7030	Computer & Peripherals	650
			7031	Duplicator / Computer printers	
				<b>Other School/ College Equipment</b>	
			4013	Petromax/Solar/Gas Lights	
			4103	Electrical Fans and Coolers	2,600
			4111	Kitchen Utensils	
			7033	Purchase of Vehicles	



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

UNIT (RCO/School/College)

TSWRDC(W),WANAPARTHY

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DISTRICT:

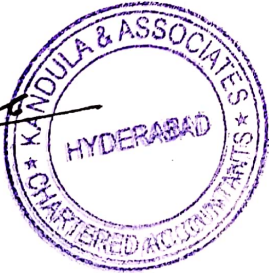
WANAPARTHY

**RECEIPTS AND PAYMENTS ACCOUNT FOR THE PERIOD FROM 01.04.2021 TO 31.03.2022**

Codes	RECEIPTS	Amount (Rs.)	Codes	PAYMENTS	Amount (Rs.)
				<b>CAPITAL PAYMENTS:</b>	
			4002	Development of Play Fields (Campus)	
			4201	Land & Buildings	
				<b>Loans &amp; Advances</b>	
			1008	Inter Unit Transfer	
			2101	APCO Advance Recovery	
			2102	Educational Advance	
			2103	Festival Advance	
			2105	CUG Bill Payment	
			2108	Tour Advance	
			5001	Loans & Advances to Others	
				<b>Deposits and Other Payments</b>	
			1003	Intrest on Fixed Deposit	15,114
			2002	Fixed Deposit	5,21,000
			2001	Refund of EMD	2,66,000
	<b>Direct Receipts</b>			<b>Direct Payments</b>	
	Salaries credited to direct account	7058021		Salaries credited to direct account	7058021
	Building rent	4925004		Buliding rent	4925004
				<b>Closing Balances</b>	
				Cash in Hand	
				Petty Cash Balance	
				Bank Balances	95,476
	<b>Total</b>	<b>3,69,29,140</b>		<b>Total</b>	<b>3,69,29,140</b>

KANDULA & ASSOCIATES  
CHARTERED ACCOUNTANTS

K. GOPALA KRISHNA  
PARTNER



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

Principal

0

Place: Hyderabad  
Date:02.02.2023

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

**JNIT (RCO/School/College)**

**TSWRDC(W), WANAPARTHY**

**CODE: 61466**

**DISTRICT:**

**WANAPARTHY**

**INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD FROM 01.04.2021 TO 31.03.2022**

Codes	EXPENDITURE	Amount (Rs.)	Codes	INCOME	Amount (Rs.)
	<b>School/College Maintenances</b>			<b>REVENUE RECEIPTS</b>	
2106	GSLI - Society	-	1003	Interest on FDR	15,114
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.,	1,085
2113	C M Relief fund	-	1006-07	Sale of Tender Applications	5,000
3002-05	Govt.Challans	-		VGT SET DCO POINT	22300
6001-04-6, 6018-19	Pay & Allowances	1,21,84,719			
6006-	EL Encashment	-			
6007	PPF	-			
	Payment of Professional Tax	-			
6011	PRC Arrears	14,124			
6015	TTA	-			
6016	LTC	-			
6017	Educational concession	-			
6018	Arrears	8,10,113			
6020	Funeral Charges to staff	-			
6012-13	TA	29,249			
	<b>School/college Expenditure</b>				
4003	Development of School Campus	23,370			
4003	Misc contingent Expenses including Camp Maintenance	-			
4004	Sweeping Contract Expenditure	3,60,798			
4005	Bore well repair charges	2,400			
4006	Repairs and mantanance of Electricals	-			
4007	Repairs to furniture	-			
13-4014	Diesel /Kerosene (Emergency Lighting )	-			
6022	Hospitality charges	-			
7021	Advertisement Charges	-			
7024-26	Telephone & Internet Charges	11,970			
7025	Postage/Telegram	-			
7027	CUG	3,333			
7029	Stationery office	13,742			
	IMPACT Programme	-			
	<b>Expenditure on Students Amenities</b>				
5002	Student Uniforms	-			
5003	Bedding Material	-			
5005	Purchase of Towels	-			
5006	PT Dresses	-			
5007-10	Note Books & Text Books, Work Books & EMCET Book	-			
5014	Stitching Charges	-			
5101	Barber Charges	-			
5102	Washing Charges	-			
5103	Cosmetic Charges	-			
5301	Plates & Glasses	-			
5302	Trunk Boxes	-			
5303	Footwear	-			
5304	Stationery	-			
	<b>Student Diet Expenses</b>				
5201-03	Diet Expenditure	25,96,033			
5204	Catering Expenses	3,51,413			
5205	Hostel Contingent Expenses	18,785			
	<b>Health &amp; Hygiene</b>				



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

UNIT (RCO/School/College)

TSWRDC(W),WANAPARTHY

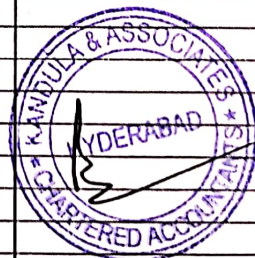
CODE: 61466

DISTRICT:

WANAPARTHY

**INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD FROM 01.04.2021 TO 31.03.2022**

Codes	EXPENDITURE	Amount (Rs.)	Codes	INCOME	Amount (Rs.)
2114	Hospitalization/Surgery Expenses	-			
5012	Funeral charges/Exgretia to students	-			
5104	Medicine/First AID Expenses	709			
5105	Conveyance to Sick Students	-			
6005	Doctors Honorarium	-			
4105	Medical Kit	-			
	<b>REVENUE PAYMENTS:</b>				
4001	Maintenance of Garden	-			
4003	Development of campus	-			
4008, 4017, 4018	Rent, Rates & Taxes Inst. Prof tax	36,93,754			
4009-10	Water & Electricity (Electricity Charges)	1,33,080			
	<b>Other Payments</b>				
2006	TDS	9,80,930			
3006	Payment of Income Tax (Staff)	67,547			
3006	Income Tax	-			
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	-			
5013	Transportation Charges	13,500			
6008	Prof.Tax	70,450			
6021	Vehicle Hire Charges	-			
7014	Consultancy Rumuneration Charges	-			
7018	Maintance of Computer Lab & Other Consumbles	1,900			
7020	Repaires and Maintenance of Equipment	-			
7022	Bank Charges	2,242			
7023	Payment of Incentive Charges to Students	-			
7026	Payment of Telephone Charges	-			
7028	Payment of Xerox Charges	14,609			
	<b>Academic Activities</b>				
2115	Entrance Test Expenses	41,148			
2116	Science Fair	-			
2117	Flag Day	-			
3007	Affiliation Fee	2,18,842			
3008	Payment of Examination Fee	13,85,800			
013 & 4015	Printing of Exam. Papers / Health Cards & Progress Cards	-			
014-15	Expenditure on Traning Programmes (Staff & Non Teaching)	-			
5011	Conv to Students Exam Centres	2,62,017			
	IGNITE/SCIENCE FAIR/IPACT	-			
	<b>Extra - Curriculam Activites</b>				
2005	Scouts & Guides/ACC/NCC	-			
4011	Payment of Games & Sports Events	3,729			
4012	Annual day /Parents Day/ Celebration of National Events.	800			



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

UNIT (RCO/School/College)

TSWRDC(W), WANAPARTHY

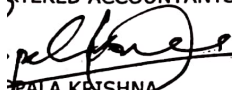
CODE: 61466

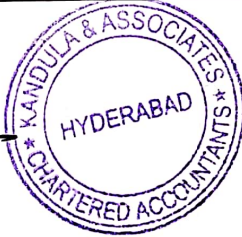
DISTRICT:

WANAPARTHY

**INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD FROM 01.04.2021 TO 31.03.2022**

Codes	EXPENDITURE	Amount (Rs.)	Codes	INCOME	Amount (Rs.)
4104	Games & Sports Material Purchases	-			
	<b>Specific Payments</b>				
1004	Intrest on SB A/c Sent HO	-			
1003	Intrest on Fixed Deposit	15,114			
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	-			
	<b>Library Expense</b>				
3009	Purchase of Newspaper and Periodicals	-			
3012	Laboratory Consumables	-			
3010	Purchase of EAMCET/IIT Books	-			
	<b>CAPITAL PAYMENTS:</b>				
1002	Development of Play Fields (Campus)	-			
	Excess of Income over Expenditure			Excess of Expenditure over Income	2,32,82,721
	<b>Total</b>	<b>2,33,26,220</b>		<b>Total</b>	<b>2,33,26,220</b>

DULA & ASSOCIATES  
 REGISTERED ACCOUNTANTS  
  
 P. KRISHNA  
 FICAI



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

Principal

Place: Hyderabad  
 Date: 02.02.2023

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

UNIT (RCO/School/College)

TSWRDC(W), WANAPARTHY

CODE:

61466

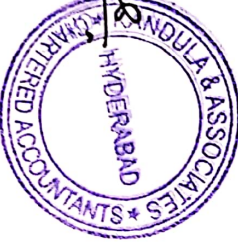
DISTRICT:

WANAPARTHY

**BALANCE SHEET AS ON 31.03.2022**

LIABILITIES	NOTE	BALANCE SHEET AS ON 31.03.2022		ASSETS	NOTE	BALANCE SHEET AS ON 31.03.2022	
		As on 31.03.2022	As on 31.03.2021			As on 31.03.2022	As on 31.03.2021
Capital Reserve							
Opening Balance		12,10,414	8,56,437	Current Assets	3	17,19,791	6,75,750
Add: Grants received from Head Office		2,35,92,259	2,29,56,296	Fixed Assets	4	1,29,793	1,25,958
Add: Excess of Income over Expenditure				Loans & Advances (Asstes)	5	1,78,764	1,78,764
Less: Excece of Expenditure over Income		2,32,82,721	2,26,02,319	other advances(diff opening)		700	700
Current Liabilities	1	15,19,952	12,10,414	<b>Closing Balances</b>			
Loans & Advances (Liabilities)	2	6,20,304	2,68,444	Cash in Hand		-	-
		21,031	21,031	Petty Cash Balance		95,476	3,86,839
				<b>Bank Balances</b>		36,763	1,31,878
				Closing stock			
<b>TOTAL</b>		<b>21,61,287</b>	<b>14,99,889</b>	<b>TOTAL</b>		<b>21,61,287</b>	<b>14,99,889</b>

KANDULA & ASSOCIATES  
CHARTERED ACCOUNTANTS



K. GOPALA KRISHNA  
PARTNER

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

Place: Hyderabad  
Date: 02.02.2023

<b>TELANGANA SOCIAL WELFARE RESIDENTIAL EDUCATIONAL INSTITUTIONS SOCIETY (TSWREIS)</b>			
<b>UNIT (RCO/School/College)</b>		<b>TSWRDC(W), WANAPARTHY</b>	
<b>CODE:</b>	<b>61466</b>	<b>DISTRICT:</b>	<b>WANAPARTHY</b>

**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)	3,25,000	5,21,000	2,66,000	5,80,000
Funds from SSC Board		-	-	-
Funds from BIE	(77,082)	-	39,658	(1,16,740)
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		1,36,518	-	1,36,518
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				-
	<b>2,68,444</b>	<b>6,57,518</b>	<b>3,05,658</b>	<b>6,20,304</b>

**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	21,031	-	-	21,031
APCO Advance		-	-	-
Other Advances				-
National Green corporation (APNGC)				-
Medical Reimbursement				-
TDS Payable				-
Incentives				-
Advance from B.I.E				-
	<b>21,031</b>	<b>-</b>	<b>-</b>	<b>21,031</b>

**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	6,75,750	5,21,000	2,66,000	9,30,750
Closing Stock				-
Other Deposits				-
Transfer to Head Office		7,89,041		7,89,041
Receivables				-
				<b>17,19,791</b>



<b>TELANGANA SOCIAL WELFARE RESIDENTIAL EDUCATIONAL INSTITUTIONS SOCIETY (TSWREIS)</b>			
<b>UNIT (RCO/School/College)</b>		<b>TSWRDC(W),WANAPARTHY</b>	
<b>CODE:</b>	<b>61466</b>	<b>DISTRICT:</b>	<b>WANAPARTHY</b>

**Notes to the Accounts**

**Note: 4  
Fixed Assets**

Particulars	Opening Balance as on 01.04.2021	Additions	Deletions	Closing Balance as on 31.03.2022
Library Books	52,513	585		53,098
<b>Furniture &amp; Equipments</b>				-
Hostel Furniture & Equipments	14,720	-		14,720
Lab Furniture & Equipments		-		-
Class Room Furniture		-		-
<b>School/College Equipment</b>				-
Craft , Music ,Audio Etc.		-		-
Games Equipment	4,000	-		4,000
Computer & Peripherals	7,307	650		7,957
Duplicator / Computer printers	11,632	-		11,632
<b>Other School/ College Equipment</b>				-
Petromax/Solar/Gas Lights		-		-
Electrical Fans and Coolers	24,730	2,600		27,330
Kitchen Utensils	11,056	-		11,056
Purchase of Vehicles		-		-
Development of campus/ Play Field				-
Land & Buildings		-		-
				-
	<b>1,25,958</b>	<b>3,835</b>	<b>-</b>	<b>1,29,793</b>

**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	1,78,764	-		1,78,764
GPF trust				-
				-
				-
	<b>1,78,764</b>	<b>-</b>		<b>1,78,764</b>

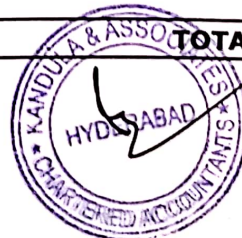


**TELANGANA SOCIAL WELFARE RESIDENTIAL EDUCATIONAL INSTITUTIONS  
SOCIETY (TSWREIS)**

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

**SALARIES ACCOUNT  
HEAD OFFICE RECEIPTS FY 2021-22**

No	Date	Particulars (Bank code with description)	Amount
1	15.04.2021	Regular,Part Time & Out Sorcing Employees Salaries for the month of March-2021	1593335
2	04.05.2021	Regular,Part Time & Out Sorcing Employees Salaries for the month of April-2021	1563499
3	05.06.2021	Regular,Part Time & Out Sorcing Employees Salaries for the month of May-2021	1261126
4	03.07.2021	Regular,Part Time & Out Sorcing Employees Salaries for the month of June-2021 and Regular Employees for DA (01.07.2019 TO 31.10.2020) and AGI Arrears	2314015
5	09.08.2021	Regular,Part Time & Out Sorcing Employees Salaries for the month of July-2021	1467938
6	03.09.2021	Regular & Out Sorcing Employees Salaries for the month of August -2021	961215
7	07.10.2021	Regular Employees Prof Tax ,Part Time Employees salaries from August-2021 and September-2021 Out Sorcing Employees Salaries for the month of Spetember-2021	834957
9	11.11.2021	Regular(Professional Tax),Part Time & Out Sorcing Employees Salaries for the month of October-2021	501349
11	30.11.2021	Regular Faculty - Maternity Leave Salaries	1238324
12	04.12.2021	Regular Profissional Tax , Part Time and Out Sorcing Employees Salaries for the month of November-2021 and Regular Faculty Supplementary Salaries for the month of October-2021	492643
14	27.12.2021	Part Time Employee Assistant Care Taker Supplementary Salaries for the month of September-2021	6487
15	04.01.2022	Regular Profissional Tax,Part Time and Out Sorcing Employees Salaries for the month of December-2021	430097
17	02.02.2022	Regular Profissional Tax and Part Time Employees Salaries for the month of January-2022	364000
19	23.02.2022	Out Sorcing Employees Salaries for the month of January-2022	84000
20	03.03.2022	Regular Profissional Tax,TDS and Out Sorcing Employees Salaries for the month of February-2022	171575
22	08.03.2022	PRC Arrears Out Sorcing Employees Salaries for the month of June-2021	14412
23	30.03.2022	Part Time Employees Salary professional Tax month of February-2022	2350
		<b>TOTAL</b>	<b>13301322</b>

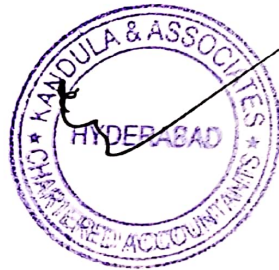


**TELANGANA SOCIAL WELFARE RESIDENTIAL EDUCATIONAL INSTITUTIONS  
SOCIETY (TSWREIS)**

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

**SALARIES ACCOUNT  
312 E-Kuber RECEIPTS FY 2021-22**

No	Date	Particulars (Bank code with description)	Amount
1	16.12.2021	Building Rent paid to individual A/C through E Kuber for the months of April-2021 and May-2021	1231251
2	18.02.2021	Building Rent paid to individual A/C through E Kuber from June-2021, July-2021 & August-2021	1231251
3	25.02.2022	Building Rent paid to individual A/C through E Kuber for the months of September-2021 and October-2021	820834
4	11.03.2022	Building Rent paid to individual A/C through E Kuber for the months of Novenber-2021 and December-2021	820834
5	30.03.2022	Building Rent paid to individual A/C through E Kuber for the months of January-2022 and February-2022	820834
<b>TOTAL</b>			<b>4925004</b>

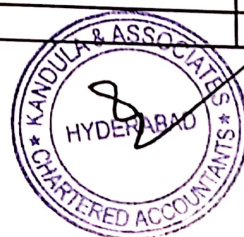


**TELANGANA SOCIAL WELFARE RESIDENTIAL EDUCATIONAL INSTITUTIONS SOCIETY  
(TSWREIS)**

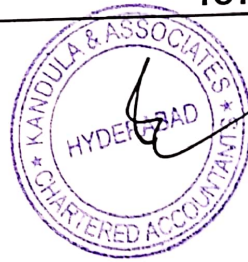
Name of the Institutions:	TSWRDC(W), WANAPARTHY
Name of the District:	WANAPARTHY
Institution code :	61466
Bank A/C Number:	62475843664

**DIET ACCOUNT  
HEAD OFFICE RECEIPTS FY 2021-22**

S No	Date	Particulars (Bank code with description)	Amount
1	15.04.2021	I Semester Examination fee for A.Y -2020-2021	205700
2	05.06.2021	Sweeping and Sanitaion Charges from Feb and Mar-2021	65000
3	03.07.2021	IV & VI Semeter Examination fee for A.Y -2020-2021,Affliation Fee	382900
4	25.08.2021	Diet Charges from Feb and Mar-2021	812009
5	24.09.2021	II Semester Examination fee for A.Y -2020-2021	160590
6	29.09.2021	Students Examination Transport Charges for II & IV Semester A.Y-2020-2021	66560
7	07.10.2021	Sweeping and Sanitaion Charges July-2021 and Maintenance	82500
8	11.10.2021	Building Rent Charges from June-2020 to Feb-2021	4104171
9	16.11.2021	Drinking Water Charges-Nov'2019 to Feb-2021 and Students Examination Transport Charges for II Semester	126976
10	18.11.2021	Diet Charges from Jul and Aug-2021,Students Examination Transport Charges for II,IV& VI Semester	626981
11	30.11.2021	Diet Charges from September-2021 and October-2021	215870
12	30.11.2021	Maintenance Charges for the month of August-2021	50000
13	30.11.2021	Sweeping and Sanitation Charges for the month of August-2021	32500
14	04.012.2021	Diet Charges for the month of September-2021,Sweeping and Sanitation Charges(April-2021, June-2021 & sep-2021),Sweeping and Sanitaion Material Charges (April -2021 to June-2021) and Maintenance Charges for the month of September-2021	186022
15	06.12.2021	Maintenance Charges from September-2021 and October-2021	100000
16	16.12.2021	Building Rent TDS from March-2021, April 2021 & May-2021	136806
18	02.02.2022	Sweeping and Sanitaion Charges from November-2021 and December-2021 - Maintenance Charges from November-2021,December-2021 and January-2022	220000
19	15.02.2022	TSWRS J/C CET-2022 Expenditure	12000



20	16.02.2022	Diet Charges from November-2021 and December-2021	1034880
21	16.02.2022	I and III Semester Exam fee and V - Semester examination Transportation Charges	404400
22	18.02.2022	Building Rent TDS from June-2021, July-2021 and August-2021	136806
23	25.02.2022	Sweeping and Sanitation Charges and Sweeping and Sanitation Material Charges for the month of October-2021	35000
24	25.02.2022	Maintenance Charges for the month of October-2021	50000
25	25.02.2022	Diet Charges for the month of October-2021	174214
26	25.02.2022	Building Rent TDS from September-2021 and October-2021	91204
27	28.02.2022	TGUGCET-2022 Expenditure	8848
28	28.02.2022	I & III Students examination transportation charges for the Academic Year-2021-2022	80160
29	03.03.2022	Sweeping and Sanitation Charges for the month of February-2022	35000
30	11.03.2022	Building Rent TDS from November-2021 and December-2021	91204
31	16.03.2022	Sports Expenditure	25000
32	17.03.2022	V- Students examination transportation charges for the Academic Year-2021-2022	396432
33	30.03.2022	Maintenance Charges for the month of December-2021	50000
34	30.03.2022	Building Rent TDS from January-2022 and February-2022	91204
<b>TOTAL</b>			<b>10290937</b>



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

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

**DIET ACCOUNT  
GENERAL - OTHER RECEIPTS FY 2021-22**

S No	Date	Particulars (Bank code with description)	Amount
2	06.07.2021	Students Backlog fee II,IV & VI Semester A.Y-2020-2021	64220
5	26.08.2021	Palamuru Mahabubnagar Practical Exam Remuneration for the II & IV Semesters-2019-2020 and II, V & VI Semesters Academic Year-2020-2021	19326
8	17.09.2021	Palamuru Mahabubnagar Practical Exam Remuneration for IV -Semester 2020-2021	2680
10	24.11.2021	Palamuru Mahabubnagar Practical Exam Remuneration for I -Semester 2020-2021	3222
11	30.12.2021	Palamuru Mahabubnagar Practical Exam Remuneration from December-2020 to November-2021	11530
12	02.02.2022	Students Backlog fee I and V Semester	35540
		<b>TOTAL</b>	<b>136518</b>

