

AUDITOR'S REPORT

**Telangana Social Welfare Residential Educational
Institutions Society**

(TSWREIS)

Telangana State.

Audit Report for the FY 2022-23

Name of the Institution/School	61466 TSWRDCW WANAPARTHI
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.

+91 95736 22720
91210 87605

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) 61466-WANAPARTHY RESIDENTIAL DEGREE COLLEGE (WOMENS), WANAPARTHY DISTRICT**, as at 31st March, 2023 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 01.04.2022 to 31.03.2023, 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, 2023.
- b) In case of Income & Expenditure Account, of the **Excess of expenditure over Income** of the school for the period from 01.04.2022 to 31.03.2023.
- c) In the case of the Receipts and payment Account the receipts and payments made for period from 01.04.2022 to 31.03.2023.

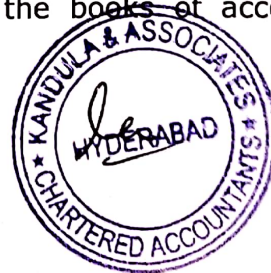
Emphasis of Matter:

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



(K. Gopala Krishna)
Partner

M.No: 203605

Place: Hyderabad

Date: 21.08.2023

UDIN No: 23203605BGRUDK1283



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

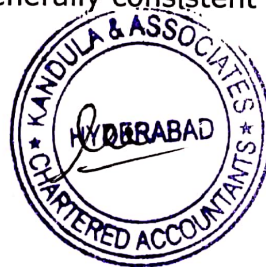
Loss/contingencies arising from claims litigations, assessments, fines, penalties etc., are provided for when it is probable that a liability may be incurred and that amount can be reasonably estimated.

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)
61466-WANAPARTHY RESIDENTIAL DEGREE COLLEGE (WOMENS),
WANAPARTHY DISTRICT
Financial Year 2022-23**

Audit Period of the Year : 2022-23

Audit Period of the Principal : Sahida
Ph.no: 7995010680
01.04.2022 To 31.07.2022

: V. Aruna
Ph.no:7995010680
01.08.2022 To 31.03.2023

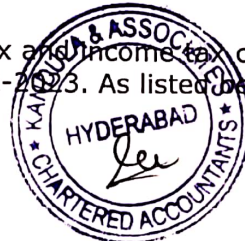
Data Entry Operator : C. Madhulatha
01.04.2022 To 31.03.2023
Ph.no: 9618358162

Audit Observations:

- 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 institutions are not maintaining as General Ledger for the Head wise Income receipts, Advances, Assets etc.. The transactions are being summarized at the end of every month from the cash book and later consolidating at the yearend for the year.

SALARIES:

1. We have verified and observed that part time staff work done statement for the F.Y. 2022-2023 was not produced at the time of audit.
2. Outsourcing agencies Invoice bills for the F.Y. 2022-2023 were not produced for the salaries of outsourcing staff paid to the agency.
3. We have verified and observed that TDS was not deducted on out sourcing agency salary for the F.Y. 2022-2023.
4. We have verified and observed that professional tax and income tax challans paid after the due date of every month for the F.Y. 2022-2023. As listed below

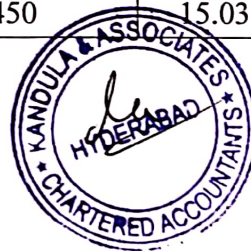


> TDS payment details are mentioned below:

Cash Book Date	Month	Section	Payment Amount	Payment Made	Due Date
28.04.2022	September - 21	94/C	102	29.04.2022	07.10.2021
18.07.2022	June	94/C	1320	19.07.2022	07.07.2022
07.09.2022	August	94/C	62	12.09.2022	07.09.2022
15.10.2022	September	94/C	57	18.10.2022	07.10.2022
04.11.2022	October	94/C	61	18.10.2022	07.11.2022
12.12.2022	November	192/A	7000	14.12.2022	07.12.2022
11.01.2023	December	192/A	190884	11.01.2023	07.01.2023
17.01.2023	December	94/C	61	19.0.1.2023	07.01.2023
11.02.2023	January	192/A	182623	13.02.2023	07.02.2023
16.02.2023	January	94/C	52	17.02.2023	07.02.2023
14.03.2023	February	94/C	49	14.03.2023	07.03.2023

> Professional Tax payment details are mentioned below

Cash Book Date	Month	Payment Amount	Payment Made	PT Due Date
06.04.2022	March	3550	22.04.2022	10.04.2022
28.04.2022	September- 21	4998	23.04.2022	10.04.2022
05.05.2022	May-22	3550	21.06.2022	10.06.2022
28.06.2022	May	2000	29.06.2022	10.06.2022
18.07.2022	June	5350	19.07.2022	10.07.2022
11.08.2022	July	3200	12.08.2022	10.08.2022
07.09.2022	August	3200	12.09.2022	10.09.2022
10.10.2022	September	3200	11.10.2022	10.10.2022
15.10.2022	September	1550	18.10.2022	10.10.2022
11.01.2023	December	3400	12.01.2023	10.01.2023
17.01.2023	December	3300	19.01.2023	10.01.2023
11.02.2023	January	3400	13.02.2023	10.02.2023
16.02.2023	January	3500	17.02.2023	10.02.2023
16.02.2023	June & July - 22	400	17.02.2023	10.02.2023
14.03.2023	February	3450	15.03.2023	10.03.2023



➤ **Following discrepancies were observed during the course of audit.**

Date	V.no	Head of the Account	Mode of Payment (Cash/Bank)	Amount (Rs.)	Audit Observations
04.04.2022	03	Science camp	125973	4200	Amount paid to V Indira towards payment of science camp students for the month of April - 22 but bill was not produced at the audit

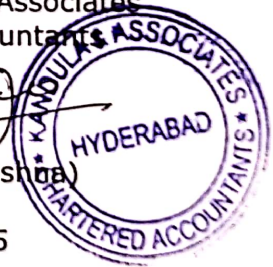
➤ **TDS payment details are mentioned below:**

Cash Book Date	Month	Section	Payment Amount	Payment Made	Due Date
31.05.2022	March	94/C	488	31.05.2022	07.05.2022
31.05.2022	March -April	94/I	91204	31.05.2022	07.05.2022
31.05.2022	March	94/J	640	31.05.2022	07.05.2022
19.07.2022	MAY	94/C	307	27.07.2022	07.07.2022
11.08.2022	April to June	94/C	26351	11.08.2022	07.08.2022
16.08.2022	June	94/J	45602	17.08.2022	07.08.2022
25.08.2022	July	94/J	45602	25.08.2022	07.08.2022
23.09.2022	July	94/C	308	26.09.2022	07.09.2022
10.10.2022	July	94/C	6758	11.10.2022	07.10.2022
21.11.2022	September	94/C	884	23.11.2022	07.11.2022
28.11.2022	September	94/C	45602	26.11.2022	07.11.2022
20.01.2023	December	94/C	368	21.01.2023	07.01.2023
09.02.2023	December	94/C	443	10.02.2023	07.02.2023
09.02.2023	December	94/J	9453	10.02.2023	07.02.2023
27.02.2023	November	94/J	45602	28.03.2023	07.03.2023

Place: Hyderabad
Date: 21.08.2023

For Kandula & Associates
Chartered Accountants


(K. Gopala Krishna)
Partner
M.No:203605



TELANGANA SOCIAL WELFARE RESIDENTIAL EDUCATIONAL INSTITUTIONS SOCIETY (TSWREIS)

RCO/School/College

E: 61466

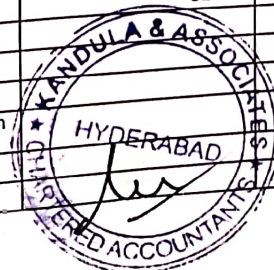
TSWRDC(W),WANAPARTHY

DISTRICT:

WANAPARTHY

RECEIPTS AND PAYMENTS ACCOUNT FOR THE PERIOD FROM 01.04.2022 TO 31.03.2023

des	RECEIPTS	Amount (Rs.)	Codes	PAYMENTS	Amount (Rs.)
	OPENING BALANCE				
	Cash in Hand			School/College Maintenances	
	Petty Cash Balance		2106	GSLI - Society	
	Bank Balance	95476.6	2019	Contribution to ERF	
			2111	Medical reimbursment	
			2113	C M Relief fund	
			3002-05	Govt.Challans	
	REVENUE RECEIPTS				
003	Interest on FDR		6001-04-06, 6018-19	Pay & Allowances	267773
004	Interest on SB a/c	16110			
005	Sale of Gunny Bags/Broken Rice old news papers/condemned furniture, empty oil tins/ milk covers/ unserviceable articles etc.,	20744	6006- 6007	EL Encashment PPF	
06-07	Sale of Tender Applications		6011	Payment of Professional Tax	71900
104	Fines - Collected from students	16000	6015	PRC Arrears	
104	Rent from Quarters (Salary Deductions)		6016	TTA	
	Day Scholar SSC Examination Fee		6017	LTC	
			6018	Educational concession	
			6018	Arrears	
			6020	Funeral Charges to staff	
				CPS	
	CAPITAL RECEIPTS				
002	Head office A/C (General)		6012-13	TA	26677
002	Head office A/C (Salaries)	5208986		School/college Expenditure	
106	Head office GSLI	926625	4003	Development of School Campus	
003	Head office G.I.S		4003	Misc contingent Expenses Including Camp Maintenance	
004	Head office G.P.F		4004	Sweeping Contract Expenditure	184416
109	Employees Relief Fund (ERF)		4005	Bore well repair charges	
001	Earnest money deposit (EMD)	599000	4006	Repairs and maintanance of Electricals	36802
	Specific Receipts		4007	Repairs to furniture	
011	Funds from SSC Board		4013-4014	Diesel /Kerosene (Emergency Lighting)	
003	Funds from Board of Intemediate Education (BIE)/PU	29443	6022	Hospitality charges	
014	Post Metric Scholarship		7021	Advertisement Charges	
014	Cash Awards / Prathibha Awards		7024-26	Telephone & Internet Charges	
08-10	Other Awards		7025	Postage/Telegram	
004	Other Scholarship		7027	CUG	2978
011	Teaching Grant		7029	Stationery office	10403
012	Red Ribbon			IMPACT Programme	
013	Rajiv Vidya Mission (RVMS)			Expenditure on Students Amenities	
014	School Grant		5002	Student Uniforms	
002	SSA Grant		5003	Bedding Material	
020	Balika Sisu Samrakshana scheme		5005	Purchase of Towels	
020	SAAP Funds		5006	PT Dresses	
020	Samkeshma Bata		5007-10	Note Books & Text Books, Work Books & EMCET Book	
014	Inter Account Bank Transfer from General a/c to Salary a/c		5014	Stitching Charges	
			5101	Barber Charges	
	Loans & Advancees		5102	Washing Charges	
008	Inter-Units Transfers		5103	Cosmetic Charges	719040
001	APCO Advance		5301	Plates & Glasses	
002	Education Advance		5302	Trunk Boxes	
003	Festival Advance	521000	5303	Footwear	
002	Fixed Deposits (Matured)		5304	Stationery	518823
	Recoveries			Student Diet Expenses	
001	House Rent Recovery		5201-03	Diet Expenditure	3505
002	Recoveries of Water and maintainence charges from staff		5204	Catering Expenses	35325
003	Recovery of excess Payment (Nature)		5205	Hostel Contingent Expenses	24640



TELANGANA SOCIAL WELFARE RESIDENTIAL EDUCATIONAL INSTITUTIONS SOCIETY (TSWREIS)

(RCO/School/College)		TSWRDC(W),WANAPARTHY		
61466		DISTRICT:		
		WANAPARTHY		
RECEIPTS AND PAYMENTS ACCOUNT FOR THE PERIOD FROM 01.04.2022 TO 31.03.2023				
RECEIPTS	Amount (Rs.)	Codes	PAYMENTS	Amount (Rs.)
National Green Corporation				
TDS				
Recoveries of telephone charges from staff			Health & Hygiene	
Refund of Unspent Advance (Nature)		2114	Hospitalization/Surgery Expenses	370885
Recoveries of C M Relief fund		5012	Funeral charges/Exgretia to students	10000
Flag Day		5104	Medicine/First AID Expenses	2850
Payment of Income Tax (Staff)		5105	Conveyance to Sick Students	
Recovery of Prof. Tax		6005	Doctors Honorarium	
Payment of Xerox charges (RTI)			REVENUE PAYMENTS:	
Amount Received from RCO	15000	4001	Maintenance of Garden	
Amount Received from DCO Point	27574	4003	Development of campus	
		4008, 4017, 4018	Rent, Rates & Taxes Inst. Prof tax	
		4009-10	Water & Electricity (Electricity Charges)	859341
		2006	TDS	742377
		3006	Payment of Income Tax (Staff)	567902
		3006	Income Tax	
		3011	Class Room Consumables	
		3016	Penalties SSC/BIE	
		3017	Vocational students Training Programme	
		3012 /4108	Laboratory Consumables	
		4016	Payment of Septic Tank & Drailage Cleaning Charges	
		5013	Transportation Charges	8010
		6008	Prof.Tax	
		6021	Vehicle Hire Charges	
		7014	Consultancy Rumuneration Charges	
		7018	Maintance of Computer Lab & Other Consumbles	1500
		7020	Repaires and Maintenance of Equipment	
		7022	Bank Charges	4394
		7023	Payment of Incentive Charges to Students	
		7026	Payment of Telephone Charges	
		7028	Payment of Xerox Charges	12770
			Academic Activities	
		2115	Entrance Test Expenses	50809
		2116	Science Fair	
		2117	Flag Day	
		3007	Affiliation Fee	283227
		3008	Payment of Examination Fee	
		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	260900
			IGNITE/SCIENCE FAIR/IPACT	
			Extra - Curriculam Activites	
		2005	Scouts & Guldres/ACC/NCC	
		4011	Payment of Games & Sports Events	45720
		4012	Annual day /Parents Day/ Celebration of National Events.	3090
		4104	Games & Sports Material Purchases	10000
		4004	Specific Payments	
			Intrest on SB A/c Sent Head Office	16110



TELANGANA SOCIAL WELFARE RESIDENTIAL EDUCATIONAL INSTITUTIONS SOCIETY (TSWREIS)

(RCO/School/College)
61466

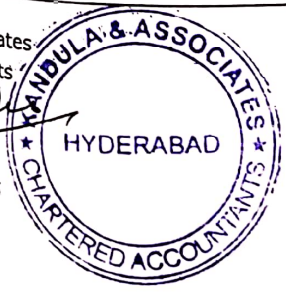
TSWRDC(W),WANAPARTHY
DISTRICT:

RECEIPTS AND PAYMENTS ACCOUNT FOR THE PERIOD FROM 01.04.2022 TO 31.03.2023

WANAPARTHY

RECEIPTS	Amount (Rs.)	Codes	PAYMENTS	Amount (Rs.)
		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	599000
		2001	Refund of EMD	521000
			UD Pay Remittance to Head Office	
			Remittance to RCO	
DIRECT RECEIPTS			DIRECT PAYMENTS	
CPS	3028372		CPS	3028372
GSLI			GSLI	
REGULAR SALARIES	15155523		REGULAR SALARIES	15155523
OUT SOURCING SALARIES	868230		CONTRACT SALARIES	868230
PART TIME SALARIES	5016731		PART TIME SALARIES	5016731
FLAG DAY	3300		FLAG DAY	3300
ERF	8500		ERF	8500
HRA, WATER ELEC.			HRA, WATER ELEC.	
PT HINDI FOOD INSPECTOR/ SUB. ASSOCIATES SALARIES			PT HINDI/ SUB. ASSOCIATES SALARIES	
Building Rent	4263776		Building Rent	4263776
Payment of Examination Fee	1034205	3008	Payment of Examination Fee	1034205
Sweeping Contract Expenditure	255539	4004	Sweeping Contract Expenditure	255539
Diet Charges (Vendor Payments)	5327024		Diet Charges (Vendor Payments)	5327024
			Closing Balances	
			Cash in Hand	
			Petty Cash Balance	
			Bank Balances	561676.24
			Total	4,24,37,158.24
Total	4,24,37,158.60		Total	4,24,37,158.24

Vandula & Associates
Chartered Accountants
Hyderabad
M.No.203605
08.2023



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

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 01.04.2022 TO 31.03.2023

Codes	EXPENDITURE	Amount (Rs.)	Codes	INCOME	Amount (Rs.)
	School/College Maintenances			REVENUE RECEIPTS	
2106	GSLI - Society			Interest on FDR	16110
2019	Contribution to ERF	-	1003	Interest on SB a/c	0
2111	Medical reimbursement	-	1004	Sale of Gunny Bags/Broken Rice old news papers/condemned furniture, empty oil tins/ milk covers/ unserviceable articles etc.,	20744
2113	C M Relief fund	-			
3002-05	Govt.Challans	-	1005		
6001-04-06, 6018-19	Pay & Allowances	267773	1006-07	Sale of Tender Applications	16000
6006-	EL Encashment	0	1104	Fines - Collected from students	0
6007	PPF	0	1104	Rent from Quarters (Salary Deductions)	0
	Payment of Professional Tax	71900	1103	Recovery of excess Payment (Nature)	
6011	PRC Arrears	0	2108	Refund of Unspent Advance (Nature)	
6015	TTA	0	3006	Payment of Income Tax (Staff)	
6016	LTC	0		Amount Received from RCO	15000
6017	Educational concession	0		Amount Received from DCO Point	27574
6018	Arrears	0			
6020	Funeral Charges to staff	0			
6012-13	TA	26677			
	School/college Expenditure				
4003	Development of School Campus	0			
4003	Misc contingent Expenses including Camp Maintenance	0			
4004	Sweeping Contract Expenditure	184416			
4005	Bore well repair charges	0			
4006	Repairs and maintainance of Electricals	36802			
4007	Repairs to furniture	0			
013-4014	Diesel /Kerosene (Emergency Lighting)	0			
6022	Hospitality charges	0			
7021	Advertisement Charges	0			
7024-26	Telephone & Internet Charges	0			
7025	Postage/Telegram	0			
7027	CUG	2978			
7029	Stationery office	10403			
	IMPACT Programme	0			
	Expenditure on Students Amenities				
5002	Student Uniforms	0			
5003	Bedding Material	0			
5005	Purchase of Towels	0			
5006	PT Dresses	0			
5007-10	Note Books & Text Books, Work Books & EMCET Book	0			
5014	Stitching Charges	0			
5101	Barber Charges	0			
5102	Washing Charges	0			
5103	Cosmetic Charges	719040			
5301	Plates & Glasses	0			



TELANGANA SOCIAL WELFARE RESIDENTIAL EDUCATIONAL INSTITUTIONS SOCIETY (TSWREIS)

NIT (RCO/School/College)

TSWRDC(W),WANAPARTHY

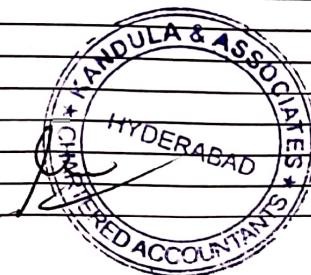
ODE: 61466

DISTRICT:

WANAPARTHY

INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD FROM 01.04.2022 TO 31.03.2023

Codes	EXPENDITURE	Amount (Rs.)	Codes	INCOME	Amount (Rs.)
5302	Trunk Boxes	0			
5303	Footwear	0			
5304	Stationery	518823			
	Student Diet Expenses				
5201-03	Diet Expenditure	-35139			
5204	Catering Expenses	35325			
5205	Hostel Contingent Expenses	24640			
	Health & Hygiene				
2114	Hospitalization/Surgery Expenses	370885			
5012	Funeral charges/Exgretia to students	10000			
5104	Medicine/First AID Expenses	2850			
5105	Conveyance to Sick Students	0			
6005	Doctors Honorarium	0			
4105	Medical Kit	0			
	REVENUE PAYMENTS:				
4001	Maintenance of Garden	0			
4003	Development of campus	0			
4008, 4017, 4018	Rent, Rates & Taxes Inst. Prof tax	0			
4009-10	Water & Electricity (Electricity Charges)	859341			
	Other Payments				
2006	TDS	742377			
3006	Payment of Income Tax (Staff)	567902			
3006	Income Tax	0			
3011	Class Room Consumables	0			
3016	Penalties SSC/BIE	0			
3017	Vocational students Training Programe	0			
3012 /4108	Laboratory Consumables	0			
4016	Payment of Septic Tank & Draiage Cleaning Charges	0			
5013	Transportation Charges	8010			
6008	Prof.Tax	0			
6021	Vehicle Hire Charges	0			
7014	Consultancy Rumuneration Charges	0			
7018	Maintance of Computer Lab & Other Consumbles	1500			
7020	Repaires and Maintenance of Equipment	0			
7022	Bank Charges	4394			
7023	Payment of Incentive Charges to Students	0			
7026	Payment of Telephone Charges	0			
7028	Payment of Xerox Charges	12770			
	Academic Activities				
2115	Entrance Test Expenses	50809			
2116	Science Fair	0			
2117	Flag Day	0			
3007	Affiliation Fee	283227			
3008	Payment of Examination Fee	0			

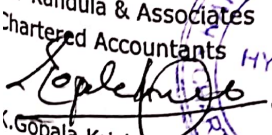
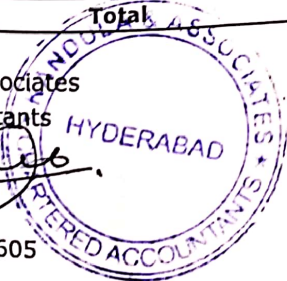


TELANGANA SOCIAL WELFARE RESIDENTIAL EDUCATIONAL INSTITUTIONS SOCIETY (TSWREIS)

UNIT (RCO/School/College) **TSWRDC(W),WANAPARTHY**
 CODE: **61466** DISTRICT: **WANAPARTHY**

INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD FROM 01.04.2022 TO 31.03.2023

Codes	EXPENDITURE	Amount (Rs.)	Codes	INCOME	Amount (Rs.)
3013 & 4015	Printing of Exam. Papers / Health Cards & Progress Cards	0			
3014-15	Expenditure on Traning Programmes (Staff & Non Teaching)	0			
5011	Conv to Students Exam Centres	260900			
	IGNITE/SCIENCE FAIR/IPACT	0			
	Extra - Curriculam Activites				
2005	Scouts & Guides/ACC/NCC	0			
4011	Payment of Games & Sports Events	45720			
4012	Annual day /Parents Day/ Celebration of National Events.	3090			
4104	Games & Sports Material Purchases	10000			
	Specific Payments				
1004	Intrest on SB A/c Sent HO	16110			
1003	Intrest on Fixed Deposit	0			
1005	Sale of Gunny Bags	1528			
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	-			
	Remittance to RCO				
	Library Expense				
		40157			
3009	Purchase of Newspaper and Periodicals				
3012	Laboratory Consumables	-			
5010	Purchase of EAMCET/IIT Books	-			
	CAPITAL PAYMENTS:				
4002	Development of Play Fields (Campus)				
	School Grant/FUNDS FROM OTHER DEPARTMENT	1830			
	Excess of Income over Expenditure			Excess of Expenditure over Income	5061610
	Total	51,57,038		Total	51,57,038

For Kandula & Associates
 Chartered Accountants

 C. Gopala Krishna
 Partner, M.No.203605


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

 Principal

Place:Hyderabad
 Date:21.08.2023

TELANGANA SOCIAL WELFARE RESIDENTIAL EDUCATIONAL INSTITUTIONS SOCIETY (TSWREIS)

UNIT (RCO/School/College)

TSWRDC(W),WANAPARTHY

CODE:

61466

DISTRICT:

WANAPARTHY

BALANCE SHEET AS ON 31.03.2023

LIABILITIES	NOTE	BALANCE SHEET AS ON 31.03.2023		ASSETS	NOTE	BALANCE SHEET AS ON 31.03.2023	
		As on 31.03.2023	As on 31.03.2022			As on 31.03.2023	As on 31.03.2022
Capital Reserve							
Opening Balance		15,19,952	12,10,414	Current Assets	3	23,46,522	17,19,791
Add: Grants received from Head Office		61,35,611	2,35,92,259	Fixed Assets	4	1,50,219	1,29,793
Add: Excess of Income over Expenditure				Loans & Advances (Asstes)	5	1,78,764	1,78,764
Less: Excee of Expenditure over Income		50,61,610	2,32,82,721	other advances(diff opening)		700	700
Current Liabilities	1	6,98,304	6,20,304	Closing Balances			
Loans & Advances (Liabilities)	2	21,031	21,031	Cash In Hand		-	-
				Petty Cash Balance		5,61,676	95,476
				Bank Balances		75,407	36,763
				Closing Stock			
TOTAL		33,13,288	21,61,287	TOTAL		33,13,288	21,61,287

For Kandula & Associates
Chartered Accountants
K. Gopala Krishna
Partner, M.No.2036005
HYDERABAD
Place:Hyderabad
Date:21.08.2023



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

Principal

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

UNIT (RCO/School/College)

TSWRDC(W),WANAPARTHY

CODE:

61466

DISTRICT:

WANAPARTHY

Notes to the Accounts

Note: 1

Current Liabilities

Particulers	Opening Balance as on 01.04.2022	During the year Receipts	During the year Payments	Closing Balance as on 31.03.2023
Earnest Money Deposit (EMD)	5,80,000	5,99,000	5,21,000	6,58,000
Funds from SSC Board	-	-	-	-
Funds from BIE	(1,16,740)	29,443	29,443	(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	-	-	-	-
	6,20,304	6,28,443	5,50,443	6,98,304

Note: 2

Loans & Advances (Liabilities)

Particulers	Opening Balance as on 01.04.2022	During the year Receipts	During the year Payments	Closing Balance as on 31.03.2023
Inter-Units Transfers	21,031	-	-	21,031
APCO Advance	-	-	-	-
Other Advances	-	-	-	-
National Green corporation (APNGC)	-	-	-	-
Medical Reimbercement	-	-	-	-
TDS Payable	-	-	-	-
Incentives	-	-	-	-
Advance from B.I.E	-	-	-	-
	21,031	-	-	21,031

Note: 3

Current Assets

Particulers	Opening Balance as on 01.04.2022	During the year Payments	During the year Receipts	Closing Balance as on 31.03.2023
Fixed Deposit	9,30,750	5,99,000	5,21,000	10,08,750
Closing Stock	-	-	-	-
Other Deposits	-	-	-	-
Transfer to Head Office	7,89,041	5,48,731	-	13,37,772
Receivables	-	-	-	-
	17,19,791	11,47,731	5,21,000	23,46,522



 M. S. ANDOLA & ASSOCIATES
 HYDERABAD



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

UNIT (RCO/School/College)		TSWRDC(W),WANAPARTHY	
CODE:	61466	DISTRICT:	WANAPARTHY

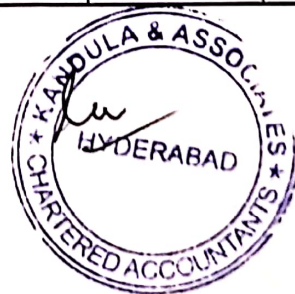
Notes to the Accounts

**Note: 4
Fixed Assets**

Particulars	Opening Balance as on 01.04.2022	Additions	Deletions	Closing Balance as on 31.03.2023
Library Books	53,098	7,486		60,584
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	7,957	12,320		20,277
Duplicator / Computer printers	11,632	620		12,252
Other School/ College Equipment	-			-
Petromax/Solar/Gas Lights	-	-		-
Electrical Fans and Coolers	27,330	-		27,330
Kitchen Utensils	11,056	-		11,056
Purchase of Vehicles	-	-		-
Development of campus/ Play Field	-			-
Land & Buildings	-	-		-
	-			-
	1,29,793	20,426	-	1,50,219

**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				-
				-
	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**

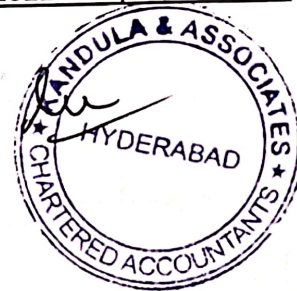
**DIET ACCOUNT
HEAD OFFICE RECEIPTS FY 2022-23**

S No	Date	Particulars (Bank code with description)	Amount
1	06.04.2022	Payment of Sweeping and sanitation charges month of February-2022	35000
2	11.04.2022	Payment of electricity bill month of January-2022	24570
3	26.04.2022	Payment of electricity bill month of February-2022	44030
		Catering charges month of January-2022 & February 2022	47188
		Rice charges and rice transportation charges and Grinding charges month of february-2022	6060
4	30.04.2022	Students stationery Items Academic Year 2021-2022	294382
5	19.05.2022	1.Payment of Hostel Maintenance for the month of March-2022 & April- 2022.	167000
		2. Payment of Sweeping and sanitation charges months of March-2022 & April- 2022.	
6	25.05.2022	Payment of building rent TDS for the month of April-2022	91204
		Payment of electricity bill month of March-2022	70160
		Affiliation fee Additional Inspection & processing fee	15000
7	26.05.2022	Payment of Grinding Charges month of March-2022	450
8	30.05.2022	Catering charges month of March-2022	24428
9	08.06.2022	Catering charges month of April-2022 & Diet TDS	14738
		Rice charges and rice transportation charges and Grinding charges month of April-2022	11015
		Payment of Sweeping and sanitation charges month of May-2022 and Hostel Maintenance for the month of May-2022.	82000
10	09.06.2022	Payment of VI Sem Students transportation charges for the month of June-2022	40560
11	15.06.2022	Payment of Studets cosmetic charges from March-2020 to April-2022	675220
12	01.07.2022	Payment of building rent TDS and Maintenance 5% for the month of May-2022	91204
		Payment of electricity bill month of April-2022	44310
13	06.07.2022	Diet TDS and Catering charges month of May-2022	29012
		Rice charges and rice transportation charges for the month of May-2022	3287
14	14.07.2022	Payment of Sweeping and sanitation TDS, Material charges and Hostel Maintenance for the month of June-2022.	53640
15	21.07.2022	Payment of electricity bill month of May-2022	57734
16	27.07.2022	Diet TDS and Catering charges month of June-2022	31349
		Rice charges and rice transportation charges for the month of June-2022	6997
17	08.08.2022	Payment of Sweeping and sanitation TDS, Material charges and Hostel Maintenance for the month of July-2022.	58600
		Payment of Students SURF charges month of August-2022	
18	12.08.2022	Students stationery Items Academic Year 2020-2021	224441
		Payment of TA Claims for the month of March-2022 ans May-2022	2980
		Payment of building rent TDS and Manitanence for the month of June-2022	91204



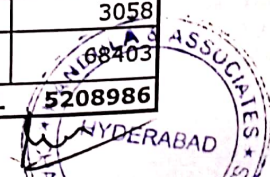
HEAD OFFICE RECEIPTS FY 2022-23

S No	Date	Particulars (Bank code with description)	Amount
		Payment of Students Cosmetic charges for the month of May-2022 and June -2022	99540
		Sports Expenditure swathanthra bharath vajrosthavam Dwisaptham-2022	3000
19	23.08.2022	Payment of electricity bill month of June-2022	53409
		Payment of building rent TDS and Manitanence for the month of July-2022	68403
20	06.09.2022	Payment of Hostel Maintenance for the month of July-2022.	50000
		Payment of sports material expenditure	10000
		Payment of Sweeping and sanitation TDS, Material charges for the month of August-2022.	4600
21	16.09.2022	Payment of building rent TDS and Manitanence for the month of August-2022	68403
		Payment of stuents exam trnaporation charges II and IV Sem (A.Y 2021-2022)	103320
		Rice Charges and Grinding Charges for the month of July-2022	2984
22	20.09.2022	Diet TDS and Catering charges month of July-2022	22195
		Payment of electricity bill month of July-2022	35671
		Payment of Students Cosmetic charges for the month of July -2022	34720
23	23.09.2022	Payment of Students Sports Expenditure Transportaion Charges	20000
		Payment of Sweeping, sanitation TDS, Material charges and Hostel Maintenance for the month of September-2022.	54600
24	03.10.2022	Rice Charges and Grinding Charges for the month of August-2022	2426
		Diet TDS and Catering charges month of August-2022	20409
25	27.10.2022	Payment of Sweeping, sanitation TDS, Material charges and Hostel Maintenance for the month of October-2022.	54600
26	03.11.2022	Payment of Staff TA Claims June -2022 and July -2022	5710
27	15.11.2022	Rice Charges for the month of September-2022	4709
		Diet TDS and Catering charges month of September-2022	16066
28	19.11.2022	Electricity Charges for the month of September-2022	19072
29	24.11.2022	Payment of electricity bill month of August-2022	116755
30	24.11.2022		



HEAD OFFICE RECEIPTS FY 2022-23

S No	Date	Particulars (Bank code with description)	Amount
31	25.11.2022	Payment of building rent TDS and Manitanence for the month of September-2022	68403
32	03.12.2022	Rice Charges for the month of October-2022	5909
		Diet TDS and Catering charges month of October-2022	20582
		Payment of Students Cosmetic charges for the months of August-2022	32760
		Payment of Students Cosmetic charges for the months of October-2022	48580
		Payment of Sweeping, sanitation TDS, Material charges and Hostel Maintenance for the month of November-2022.	54600
33	05.12.2022	Building rent TDS & Maintenance for the month of October-2022	68403
34	19.12.2022	Payment of students affiliation fee A.Y 2022-2023	268227
35	13.01.2023	Payment of III & V Semester Exam Transportaion Charges A.Y 2022-2023	99720
36	16.01.2023	Payment of Sweeping, sanitation TDS, Material charges and Hostel Maintenance for the month of December-2022.	54368
37	01.02.2023	Rice Charges for the month of November-2022	3557
		Diet TDS and Catering charges month of November-2022	31419
38	02.02.2023	Payment of electricity bill month of October-2022, Payment of electricity Chaarges -Jan-2021 to July-2021, July-2020,August-2020,April-2020,October-2020,November-2020,December-2020	359223
		Payment of electricity bill month of November-2022	28821
39	06.02.2023	Diet TDS and Catering charges month of December-2022	31724
40	07.02.2023	Rice Charges and Rice Tansportation Charges for the month of December-2022	6723
41	13.02.2023	Payment of Sweeping, sanitation TDS, Material charges and Hostel Maintenance for the month of January-2023.	54600
42	22.02.2023	Payment of building rent TDS and Manitanence for the month of November-2022	68403
43	24.02.2023	Payment of building rent TDS and Manitanence for the month of December-2022	68403
44	28.02.2023	Payment of electricity bill month of December-2022	23583
45	01.03.2023	Payment of TSWR JC CET-2023 Expenditure	13200
46	01.03.2023	Payment of TGUGCET-2023 Expenditure	11385
47	08.03.2023	Payment of students affiliation fee A.Y 2022-2023	268227
48	13.03.2023	Payment of Sweeping, sanitation TDS, Material charges and Hostel Maintenance for the month of February-2023.	54600
		Diet TDS and Catering charges month of January-2023	27167
49	16.03.2023	Rice Charges and Rice Tansportation Charges for the month of January-2023	5135
		Payment of building rent TDS and Manitanence for the month of January-2023	68403
50	30.03.2023	Payment of electricity bill month of January-2023	24468
		Payment of Staff TA Claims Aug -2022,September-2022 and October -2022	13140
		Payment of Students 6th RDC sports Meet-2023	19200
51	31.03.2023	Diet TDS and Catering charges month of February-2023	26237
		Rice Charges for the month of February-2023	3058
		Payment of building rent TDS and Manitanence for the month of February-2023	68403
		TOTAL	5208986



**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 2022-23**

S No	Date	Particulars (Bank code with description)	Amount
1	06.04.2022	Regular Employees professional Tax and Out Sourcing staff salaries for the month of March-2022	100991
2	26.04.2022	Part time employees professional tax for the month of March-2022 and Out sourcing employees supply salaries month of september-2021	9649
3	05.05.2022	Part time employees professional tax for the month of April-2022 and Out sourcing employees salaries month of April-2022	86200
4	07.05.2022	Regular Employees professional Tax for the month of April-2022	3400
5	02.06.2022	Out sourcing staff salaries for the month of May-2022	82570
6	08.06.2022	Regular Employees professional Tax for the month of May-2022	3400
7	27.06.2022	Part time Employees professional Tax for the month of May-2022	2000
8	14.07.2022	Regular Employees professional Tax for the month of June-2022	3000
9	16.07.2022	Part time ,Out sourcing Employees professional Tax and Out sourcing employees TDS for the month of June-2022	3672
10	04.08.2022	Part time ,Out sourcing Employees professional Tax and Out sourcing employees TDS for the month of July-2022	2560
11	08.08.2022	Regular Employees professional Tax for the month of July-2022	3200
12	06.09.2022	Regular Employees professional Tax for the month of August -2022	3200
13	07.09.2022	Part time ,Out sourcing Employees professional Tax and Out sourcing employees TDS for the month of August-2022	2312
14	03.10.2022	Regular Employees professional Tax for the month of September -2022	3200
15	11.10.2022	Part time Employees professional Tax for the month of September-2022	1400
16	11.10.2022	Out sourcing Employees professional Tax and TDS for the month of September-2022	207
17	03.11.2022	Regular Employees professional Tax for the month of October -2022	3400
18	07.11.2022	Part time ,Out sourcing Employees professional Tax and Out sourcing employees TDS for the month of October-2022	2561
19	03.12.2022	Regular Employees professional Tax and Income Tax for the month of November -2022	10400
20	05.12.2022	Part time ,Out sourcing Employees professional Tax and Out sourcing employees TDS for the month of November-2022	3311
21	07.01.2023	Regular Employees professional Tax and Income Tax for the month of December-2022	194284



22	16.01.2023	Part time ,Out sourcing Employees professional Tax and Out sourcing employees TDS for the month of December-2022	3361
23	10.02.2023	Regular Employees professional Tax and Income Tax for the month of January-2023	186023
24	13.02.2023	1.Regular Employees K.Archana CPS amount for the months of August-2022,September-2023 & October-2022 2. S.Vidya rani , Health supervisor professional Tax and CPS- months of June-2022 & July-2022 3. professional Tax	14478
25	13.02.2023	Part time ,Out sourcing Employees professional Tax and Out sourcing employees TDS for the month of January-2023	3552
26	02.03.2023	Regular Employees professional Tax and Income Tax for the month of February-2023	190795
27	13.03.2023	Part time ,Out sourcing Employees professional Tax and Out sourcing employees TDS for the month of February-2023	3499
TOTAL			926625

