



TELANGANA SOCIAL WELFARE RESIDENTIAL ARMED FORCES
PREPARATORY DEGREE COLLEGE FOR WOMEN, BHONGIR
YADADRI BHONGIR (DIST), TELANGANA, 508126
Affiliated to Mahatma Gandhi University, Nalgonda



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4.4.1 expenditure incurred on maintenance of physical facilities and academic support facilities excluding salary component, during the last five years

YEAR	Physical Maintenance	Academic Maintenance	Other Maintenance
2022-2023	1,59,32,118/-	49,50,978/-	54,035/-
2021-2022	1,63,11,806/-	39,87,060/-	3,10,795/-
2020-2021	1,34,25,747/-	27,19,555/-	4,000/-
2019-2020	1,92,96,608/-	75,86,682/-	1,19,609/-
2018-2019	65,40,543/-	14,81,684.7/-	35,21,686/-


PRINCIPAL
T.G.S.W.R.A.F.P.D.C.W.
BHONGIR.



AUDITOR'S REPORT

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

We have audited the attached Balance Sheet of **TELANGANA SOCIAL WELFARE RESIDENTIAL EDUCATION INSTITUTIONS SOCIETY (TSWREIS) BHONGIRI (W) DEGREE COLLEGE, YADADRI DISTRICT**, as at 31st March, 2019 and also the Income & Expenditure for the year ended on that date annexed thereto.

These financial statements are the responsibility of the School's management. 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 the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, as well as evaluating the overall financial statement presentation. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.

In our opinion, proper books of accounts as required by law have been kept by the School, so far as appears from our examination of the books of accounts; The Balance Sheet dealt with by this report is in agreement with the books of accounts.

In our opinion, and to the best of information available and according to explanations given to us, the said accounts, read together with the schedules attached thereto give a true and fair view in conformity with the generally accepted accounting principles in India.

- (i) The Balance Sheet (Statement of Affairs) with notes there on gives a true and fair view of the State of Affairs of the School as at 31st March, 2019.
- (ii) In case of Income & Expenditure Account, of the **Excess of expenditure over Income** of the school for the period from 01.04.2018 to 31.03.2019.
- (iii) In the case of the Receipts and payment Account the receipts and payments made for period from 01.04.2018 to 31.03.2019.

Place: Hyderabad
Date: 02.12.2020

for N G Rao & Associates
Chartered Accountants

(G. NAGESWARA RAO)
Partner
M No. 207300



Basis for Qualified Opinion:**We draw the attention to the following Notes to financial statements**

- (a) Regarding non provision of depreciation for the period from 01.04.2018 to 31.03.2019, 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.

Our opinion is qualified with respect to the above matters.

Qualified Opinion:

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.

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.

Our opinion is not qualified with respect to the above matters.

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/Institution, 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.



ANNEXURE TO AUDIT REPORT

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/Institution with the generally accepted accounting principles (Indian GAAP). 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.

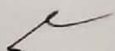
Auditors' Responsibility

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 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. Maintenance of EMD Register was not satisfactory.
6. Closing stock is valued at cost and certified by the school/Institution.
7. Budgetary control system is not observed.
8. Electrical goods, Medicines, Sports material and computer consumable registers maintenance was not satisfactory.
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.



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

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.

6. Other Policies

All the other Accounting Policies are generally consistent with normally accepted accounting policies.



**TELANGANA SOCIAL WELFARE RESIDENTIAL EDUCATION
INSTITUTIONS SOCIETY (TSWREIS)
BHONGIRI (W) DEGREE COLLEGE, YADADRI DISTRICT
Financial Year 2018-19**

Audit Observations:

- EMD Register was not produced for the financial year 2018-19

Following discrepancies were also observed during the course of audit.

Date	Particulars	Cheques /Cash	Amount	Observations
23.04.2018	Electricity	376700	57,276	Amount paid towards electricity but supporting bills were not produced during the course of Audit.
20.04.2018	Transportation	Cash	6,500	Amount paid towards Transportation but supporting bills were not produced during the course of Audit.
20.07.2018	Diet-Gas	37670	51,798	Amount paid towards gas but supporting bills were not produced during the course of Audit.
04.02.2019	Out sourcing salaries	034240	77,105	Amount paid out sourcing staff salaries but supporting bills were not produced during the course of Audit.
26.03.2019	Professional tax	511650	6,250	Amount paid towards professional tax but challan was not produced during the course of Audit.
26.03.2019	Income tax	511651	39,256	Amount paid towards income tax but challan was not produced during the course of Audit.



TELANGANA SOCIAL WELFARE RESIDENTIAL EDUCATIONAL INSTITUTIONS SOCIETY (TSWREIS)

UNIT (RCO/School/College)

TSWRS BHONGIR DEGREE COLLEGE

CODE:

DISTRICT

YADADRI

RECEIPTS AND PAYMENTS ACCOUNT FOR THE PERIOD FROM 01.04.2018 TO 31.03.2019

Codes	RECEIPTS	Amount (Rs.)	Codes	PAYMENTS	Amount (Rs.)
	OPENING BALANCE			School/College Maintenances	
	Cash in Hand		2106	GSLI - Society	5,300
	Petty Cash Balance		2019	Contribution to ERF	
	Bank Balance	1,53,212	2111	Medical reimbursment	
			2113	C M Relief fund	
			3002-05	Govt.Challans	59,850
	REVENUE RECEIPTS		6001-04		
1003	Interest on FDR	12,097	06, 6018	Pay & Allowances	1,06,93,089
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	12,000	6007	PPF	
1104	Fines - Collected from students			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	44,692
1002	Head office A/C (General)	1,29,34,280		School/college Expenditure	
1002	Head office A/C (Salaries)	1,09,71,619	4003	Development of School Campus	1,33,382
2106	Head office GSLI		4003	Misc contingent Expenses including Camp Maintenance	33056
3003	Head office G.I.S		4004	Sweeping Contract Expenditure	3,58,980
3004	Head office G.P.F		4005	Bore well repair charges	
2109	Employees Relief Fund (ERF)		4006	Repairs and maintainance of Electricals	8,895
2001	Earnest money deposit (EMD) Received from RCO	5,51,000	4007	Repairs to furniture	
	Specific Receipts		4013-4014	Diesel /Kerosene (Emergency Lighting)	
3011	Funds from SSC Board		6022	Hospitality charges	6,033
2003	Funds from Board of Intemediate Education (BIE)		7021	Advertisement Charges	
2014	Post Metric Scholarship		7024-26	Telephone & Internet Charges	23,600
2014	Cash Awards / Prathibha Awards		7025	Postage/Telegram	
2008-10	Other Awards		7027	CUG	
2004	Other Scholarship		7029	Stationery office	18,725
2011	Teaching Grant			xerox charges	
2012	Red Ribbon			Expenditure on Students Amenities	
2013	Rajiv Vidya Mission (RVMS)		5002	Student Uniforms	
2014	School Grant		5003	Bedding Material	
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	42654
4204	Samkeshma Bata		5014	Stitching Charges	
2014	R W S		5101	Barber Charges	
2014	Other Receipts		5102	Washing Charges	
2014	Inter Account Bank Transfer from General a/c to Salary a/c		5103	Cosmetic Charges	1,56,150
	Loans & Advancees		5301	Plates & Glasses	41,180
1008	Inter-Units Transfers				



RECEIPTS AND PAYMENTS ACCOUNT FOR THE PERIOD FROM 01.04.2018 TO 31.03.2019

Codes	RECEIPTS	Amount (Rs.)	Codes	PAYMENTS	Amount (Rs.)
2101	APCO Advance		5302	Trunk Boxes	94,000
2102	Education Advance		5303	Footwear	
2103	Festival Advance		5304	Stationery	1,94,424
2002	Fixed Deposits (Matured)	2,65,000		Student Diet Expenses	
	Recoveries		5201-03	Diet Expenditure	56,85,384
1101	House Rent Recovery		5204	Catering Expenses	2,08,935
			5205	Hostel Contingent Expenses	14,279
1102	Recoveries of Water and maintenance charges from staff			others(salaries)	
				others(DIET)	
1103	Recovery of excess Payment (Nature)			Health & Hygiene	
2005	National Green Corporation		2114	Hospitalization/Surgery Expenses	4,66,409
2006	TDS				
2015	Recoveries of telephone charges from staff		5012	Funeral charges/Exgretia to students	
2108	Refund of Unspent Advance (Nature)		5104	Medicine/First AID Expenses	17,338
2113	Recoveries of C M Relief fund		5105	Conveyance to Sick Students	14,937
2117	Flag Day		6005	Doctors Honorarium	
3006	Payment of Income Tax (Staff)			REVENUE PAYMENTS:	
6008	Recovery of Prof. Tax		4001	Maintenance of Garden	
7028	Payment of Xerox charges (RTI)		4003	Development of campus	
			4008, 4017, 4018	Rent, Rates & Taxes Inst. Prof tax	
2014 /1005	Other Receipts (Cancellation of Cheques)	18000			
2111	Medical Reimbursement		4009-10	Water & Electricity (Electricity Charges)	8,13,461
	SSC exam refund by HCU RTC			Other Payments	
	Unspent Amount Remitted		2006	TDS	6,997
	By Oversight HO releases to IIT-Boys		3006	Payment of Income Tax (Staff)	
			3006	Income Tax	
			3011	Class Room Consumables	
			3016	Penalties SSC/BIE	
			3017	Vocational students Training Programe	
			3012 /4108	Laboratory Consumables	
			4016	Payment of Septic Tank & Draiage Cleaning Charges	
			5013	Transportation Charges	1,23,634
			6008	Prof.Tax	
			6021	Vehicle Hire Charges	33,693
			7014	Consultancy Rumuneration Charges	1,000
			7018	Maintance of Computer Lab & Other Consumbles	1,23,909
			7020	Repaires and Maintenance of Equipment	
			7022	Bank Charges	2,023
			7023	Payment of Incentive Charges to Students	
			7026	Payment of Telephone Charges	
			7028	Payment of Xerox Charges	13,127
				Other payments (defence staff honororium)	20,59,010
				Academic Activities	
			2115	Entrance Test Expenses	
			2116	Science Fair	
			2117	Flag Day	
			3007	Affiliation	1,72,998



RECEIPTS AND PAYMENTS ACCOUNT FOR THE PERIOD FROM 01.04.2018 TO 31.03.2019

Codes	RECEIPTS	Amount (Rs.)	Codes	PAYMENTS	Amount (Rs.)
			3008	Payment of Examination Fee	3,40,350
			3013 & 4015	Printing of Exam. Papers / Health Cards & Progress Cards	
			3014-15	Expenditure on Training Programmes (Staff & Non Teaching)	
			5011	Conv to Students Exam Centres	2,16,270
				karadpathi	
				Extra - Curriculam Activites	
			2005	Scouts & Guides/ACC/NCC	
			4011	Payment of Games & Sports Events	89,389
			4012	Annual day /Parents Day/ Celebration of National Events.	75,709
			4104	Games & Sports Material Purchases	9,300
				Specific Payments	
			1004	Intrest on SB A/c Sent HO	
			1005	Sale of Gunny Bags	
			1006	Sale of Tender applications transferred to Head Office	3,05,796
			1101	HRA Recovery of staff	
			1102	Recoveries of Water and maintainence charges from staff	
			1103	Excess pay	
			1104	Fine amount transferred to Head Office	
			3011	Teaching Learning Equipment	
				Progress Report	
			2003	SSC Boards Expenses	
			2004	Board of Intermediate Education Expenses (BIE)	
			2008-10	Post metric scholarship	
			2014	Cash awards / Prathiba Awards	3,500
			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	11,932
			3012	Laboratory Consumables	
			5010	Purchase of EAMCET/IIT Books	
			3010	Purchase of Library Books	897
				Purchases	
			4105	Medical Kit	
			4105 & 4106	Hostel Furniture & Equipments	
			4107-09	Lab Furniture & Equipments	
			4110-01	Class room Furniture	2,26,490



RECEIPTS AND PAYMENTS ACCOUNT FOR THE PERIOD FROM 01.04.2018 TO 31.03.2019

Codes	RECEIPTS	Amount (Rs.)	Codes	PAYMENTS	Amount (Rs.)
				School/College Equipment	
			4102	Craft , music ,Audio Etc.	
			4104	Games Equipment	
			7030	Computer & Peripherals	
			7031	Duplicator / Computer printers	
				Other School/ College Equipment	
			4013	Petromax/Solar/Gas Lights	
			4103	Electrical Fans and Coolers	
			4111	Kitchen Utensils	17,500
			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	1,875
			2108	Tour Advance	
			5001	Loans & Advances to Others	
				Deposits and Other Payments	
			1003	Intrest on Fixed Deposit	
			2002	Fixed Deposit	5,51,000
			2001	Refund of EMD	2,65,000
				councillor charges	
				Subject associate remuneration	
				Closing Balances	
				Cash in Hand	
				Petty Cash Balance	
				Bank Balances	11,31,056
	Total	2,49,17,208		Total	2,49,17,208

For N G RAO & ASSOCIATES
CHARTERED ACCOUNTANTS

(G. NAGESWARAO)
PARTNER

Place: Hyderabad

Date: 02-12-2020



UNIT (RCO/School/College)
TSWRS BHONGIR DEGREE COLLEGE

Principal

TELANGANA SOCIAL WELFARE RESIDENTIAL EDUCATIONAL INSTITUTIONS SOCIETY (TSWREIS)

UNIT (RCO/School/College)	TSWRS BHONGIR DEGREE COLLEGE	
CODE:	DISTRICT	YADADRI

INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD FROM 01.04.2018 TO 31.03.2019

Codes	EXPENDITURE	Amount (Rs.)	Codes	INCOME	Amount (Rs.)
	School/ College Maintenances			REVENUE RECEIPTS	
2106	GSLI - Society	5,300	1003	Interest on FDR	12,097
2019	Contribution to ERF	-	1004	Interest on SB a/c	-
2111	Medical reimbursment	-			
2113	C M Relief fund	-	1005	Sale of Gunny Bags/Broken Rice old news papers/condemned furniture, empty oil tins/ milk covers/ unserviceable articles etc.,	-
3002-05	Govt.Challans	59,850			
6001-04-06, 6018-19	Pay & Allowances	1,06,93,089	1006-07	Sale of Tender Applications	12,000
6006-	EL Encashment	-	1104	Fines - Collected from students	-
6007	PPF	-	1104	Rent from Quarters (Salary Deductions)	-
	Payment of Professional Tax	-		Day Scholar SSC Examination Fee	-
6011	PRC Arrears	-	2014	Other Receipts	-
6015	TTA	-	2014 /1005	Other Receipts (Cancellation of Cheques)	18,000
6016	LTC	-			
6017	Educational concession	-			
6018	Arrears	-			
6020	Funeral Charges to staff	-			
6012-13	TA	44,692			
	School/ college Expenditure				
4003	Development of School Campus	1,33,382			
4003	Misc contingent Expenses including Camp Maintenance	33,056			
4004	Sweeping Contract Expenditure	3,58,980			
4005	Bore well repair charges	-			
4006	Repairs and maintainance of Electricals	8,895			
4007	Repairs to furniture	-			
4013-4014	Diesel /Kerosene (Emergency Lighting)	-			
6022	Hospitality charges	6,033			
7021	Advertisement Charges	-			
7024-26	Telephone & Internet Charges	23,600			
7025	Postage/Telegram	-			
7027	CUG	-			
7029	Stationery office	18,725			
	IMPACT Programme	-			
	Expenditure on Students Amenities				
5002	Student Uniforms	-			
5003	Bedding Material	-			
5005	Purchase of Towels	-			
5006	PI Dresses	-			
5007-10	Note Books & Text Books, Work Books & EMCET Book	42,654			
5014	Stitching Charges	-			
5101	Barber Charges	-			
5102	Washing Charges	-			
5103	Cosmetic Charges	1,56,150			
5301	Plates & Glasses	41,180			
5302	Trunk Boxes	94,000			



INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD FROM 01.04.2018 TO 31.03.2019

EXPENDITURE		Amount (Rs.)	Codes	INCOME	
Codes					Amount (Rs.)
5303	Footwear	-			
5304	Stationery	1,94,424			
	Student Diet Expenses				
5201-03	Diet Expenditure	58,01,774			
5204	Catering Expenses	2,08,935			
5205	Hostel Contingent Expenses	14,279			
	Health & Hygiene				
2114	Hospitalization/Surgery Expenses	4,66,409			
5012	Funeral charges/Exgretia to students	-			
5104	Medicine/First AID Expenses	17,338			
5105	Conveyance to Sick Students	14,937			
6005	Doctors Honorarium	-			
4105	Medical Kit	-			
	REVENUE PAYMENTS:				
4001	Maintenance of Garden	-			
4003	Development of campus	-			
4008, 4017, 4018	Rent, Rates & Taxes Inst. Prof tax	-			
4009-10	Water & Electricity (Electricity Charges)	8,13,461			
	Other Payments				
2006	TDS	6,997			
3006	Payment of Income Tax (Staff)	-			
3006	Income Tax	-			
3011	Class Room Consumables	-			
3016	Penalties SSC/BIE	-			
3017	Vocational students Training Programe	-			
3012 /4108	Laboratory Consumables	-			
4016	Payment of Septic Tank & Draiage Cleaning Charges	-			
5013	Transportation Charges	1,23,634			
6008	Prof.Tax	-			
6021	Vehicle Hire Charges	33,693			
7014	Consultancy Rumuneration Charges	1,000			
7018	Maintance of Computer Lab & Other Consumbles	1,23,909			
7020	Repaires and Maintenance of Equipment	-			
7022	Bank Charges	2,023			
7023	Payment of Incentive Charges to Students	-			
7026	Payment of Telephone Charges	-			
7028	Payment of Xerox Charges	13,127			
	Other payments (EMD Amount Transfer to DCO Marlipeda)	20,59,010			
	Academic Activities				
2115	Entrance Test Expenses	-			
2116	Science Fair	-			
2117	Flag Day	-			
3007	Affiliation Fee	1,72,998			
3008	Payment of Exm. & AIG Fee	3,40,350			
3013 & 4015	Printing of Exam. Papers, Health Cards & Progress Cards	-			



INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD FROM 01.04.2018 TO 31.03.2019

Codes	EXPENDITURE	Amount (Rs.)	Codes	INCOME	Amount (Rs.)
3014-15	Expenditure on Training Programmes (Staff & Non Teaching)	-			
5011	Conv to Students Exam Centres	2,16,270			
	IGNITE/SCIENCE FAIR/IPACT	-			
	Extra - Curriculam Activites				
2005	Scouts & Guides/ACC/NCC	-			
4011	Payment of Games & Sports Events	89,389			
4012	Annual day /Parents Day/ Celebration of National Events.	75,709			
4104	Games & Sports Material Purchases	9,300			
	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	3,05,796			
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	-			
	Library Expense				
3009	Purchase of Newspaper and Periodicals	11,932			
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	2,27,94,183
	Total	2,28,36,280		Total	2,28,36,280

For N G RAO & ASSOCIATES
CHARTERED ACCOUNTANTS

(G. NAGESWARA RAO)
PARTNER

Place: Hyderabad
Date: 02-12-2020

UNIT (RCO/School/College)
TSWRS BHONGIR DEGREE COLLEGE

Principal

TELANGANA SOCIAL WELFARE RESIDENTIAL EDUCATIONAL INSTITUTIONS SOCIETY (TSWREIS)

UNIT (RCO/School/College)	TSWRS BHONGIR DEGREE COLLEGE		
CODE:		DISTRICT	YADADRI

BALANCE SHEET AS ON 31.03.2019

LIABILITIES	NOTE	As on 31.03.2019	As on 31.03.2018	ASSETS	NOTE	As on 31.03.2019	As on 31.03.2018
Capital Reserve							
Opening Balance		1,44,382	4,36,413	Current Assets	3	4,11,248	2,41,638
Add: Grants received from Head Office		2,39,05,899	1,07,85,182	Fixed Assets	4	2,59,419	14,532
Add: Excess of Income over Expenditure				Loans & Advances (Asstes)	5	1,875	-
Less: Excee of Expenditure over Income		2,27,94,183	1,10,77,213	other advances(diff opening)		-	-
		12,56,098	1,44,382	Closing Balances			
Current Liabilities	1	5,47,500	2,65,000	Cash in Hand		-	-
Loans & Advances (Liabilities)	2	-	-	Petty Cash Balance		-	-
				Bank Balances		11,31,056	1,53,212
TOTAL		18,03,598	4,09,382	TOTAL		18,03,598	4,09,382

For N G RAO & ASSOCIATES
CHARTERED ACCOUNTANTS

(G.NAGESWARA RAO)
PARTNER

Place: Hyderabad
Date: 02.12.2020



UNIT (RCO/School/College)
TSWRS BHONGIR DEGREE COLLEGE

Principal

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

UNIT (RCO/School/College)

TSWRS BHONGIR DEGREE COLLEGE

CODE:

DISTRICT

YADADRI

Notes to the Accounts

Note: 1

Current Liabilities

Particulars	Opening Balance as on 01.04.2018	During the year Receipts	During the year Payments	Closing Balance as on 31.03.2019
Earnest Money Deposit (EMD)	2,65,000	5,51,000	2,65,000	5,51,000
Funds from SSC Board		-	-	-
Funds from BIE		-	-	-
Post Metric Scholarship		-	-	-
Cash Awards / Prathibha Awards		-	3,500	(3,500)
Other Awards		-	-	-
Other Scholarship		-	-	-
Teaching Grant		-	-	-
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 scolarships				-
	2,65,000	5,51,000	2,68,500	5,47,500

Note: 2

Loans & Advances (Liabilities)

Particulars	Opening Balance as on 01.04.2018	During the year Receipts	During the year Payments	Closing Balance as on 31.03.2019
Inter-Units Transfers		-	-	-
APCO Advance		-	-	-
Other Advances				-
National Green corporation (APNGC)				-
Medical Reimbercement				-
TDS Payable				-
other liabilities				-
Advance from B.I.E				-
	-	-	-	-



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

UNIT (RCO/School/College)		TSWRS BHONGIR DEGREE COLLEGE	
CODE:		DISTRICT	YADADRI

Notes to the Accounts

Note: 3

Current Assets

Particulars	Opening Balance as on 01.04.2018	During the year Payments	During the year Receipts	Closing Balance as on 31.03.2019
Fixed Deposit		5,51,000	2,65,000	2,86,000
Closing Stock	2,41,638	56,85,384	58,01,774	1,25,248
Other Deposits				-
Transfer to Head Office				-
Receivables				-
	2,41,638	62,36,384	60,66,774	4,11,248

Note: 4

Fixed Assets

Particulars	Opening Balance as on 01.04.2018	Additions	Deletions	Closing Balance as on 31.03.2019
Library Books		897		897
Furniture & Equipments	10,000			10,000
Hostel Furniture & Equipments		-		-
Lab Furniture & Equipments		-		-
Class Room Furniture		2,26,490		2,26,490
School/College Equipment				-
Craft , Music ,Audio Etc.		-		-
Games Equipment		-		-
Computer & Peripherals		-		-
Duplicator / Computer printers		-		-
Other School/ College Equipment				-
Petromax/Solar/Gas Lights		-		-
Electrical Fans and Coolers		-		-
Kitchen Utensils	4,532	17,500		22,032
Purchase of Vehicles		-		-
Development of campus/ Play Field				-
Land & Buildings		-		-
				-
	14,532	2,44,887	-	2,59,419

Note: 5

Loans & Advances (Asstes)

Particulars	Opening Balance as on 01.04.2018	During the year Payments	During the year Receipts	Closing Balance as on 31.03.2019
Inter Unit Transfer				-
Educational Advance				-
Festival Advance				-
CUG Bill Payment		1,875		1,875
Tour Advance				-
Loans & Advances				-
GPF trust				-
				-
				-
	-	1,875	-	1,875



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

Name of the Institutions:	TSWRS /DEGREE COLLEGE (W) BHONGIR
Name of the Mandal:	BHONGIR
Name of the District:	YADADRI BHONGIR
Bank A/C Number:	62477892803

**DIET ACCOUNT
HEAD OFFICE RECEIPTS FY 2018-19**

S No	Date	Particulars (Bank code with description)	Amount
1	23.04.2018	BULK POSTING BY SALARY 20916	13,49,849
2	18.05.2018	BY TFR 20173	2,77,097
3	02.06.2018	BULK POSTING BY SALARY 20916	5,31,006
4	22.06.2018	BULK POSTING BY SALARY 20916	3,76,327
5	12.07.2018	BULK POSTING BY SALARY 20916	80,127
6	27.07.2018	BULK POSTING BY SALARY 20916	91,884
7	14.08.2018	CREDIT D S S BHAVAN 21026	3,773
8	21.08.2018	CREDIT D S S BHAVAN 21026	3,00,000
9	10.09.2018	BULK POSTING BY SALARY 20916	5,61,601
10	20.10.2018	BULK POSTING BY SALARY 20916	8,26,176
11	24.10.2018	BULK POSTING BY SALARY 20916	5,99,779
12	25.10.2018	BULK POSTING BY SALARY 20916	2,14,200
13	02.11.2018	BULK POSTING BY SALARY 20916	2,93,796
14	20.11.2018	CREDIT D S S BHAVAN 21026	8,10,247
15	20.11.2018	BULK POSTING BY SALARY 20916	2,93,796
16	20.11.2018	BULK POSTING BY SALARY 20916	89,024
17	12.12.2018	CREDIT D S S BHAVAN 21026	23,660
18	19.12.2018	BULK POSTING BY SALARY 20916	1,29,334
19	29.12.2018	CREDIT D S S BHAVAN 21026	4,35,349
20	11.01.2019	BULK POSTING BY SALARY 20916	9,72,219
21	19.01.2019	BULK POSTING BY SALARY 20916	6,41,274
22	19.01.2019	CREDIT D S S BHAVAN 21026	12,000
23	02.02.2019	BULK POSTING BY SALARY 20916	3,65,000
	04.02.2019	CREDIT D S S BHAVAN 21026	
		TOTAL	92,77,518



TELANGANA SOCIAL WELFARE RESIDENTIAL EDUCATIONAL INSTITUTIONS SOCIETY
(TSWREIS) -62329

Name of the Institutions:	TSWRS /DEGREE COLLEGE (W) BHONGIR
Name of the Mandal:	BHONGIR
Name of the District:	YADADRI BHONGIR
Bank A/C Number:	62477892881

SALARIES ACCOUNT
HEAD OFFICE RECEIPTS FY 2018-19

S No	Date	Particulars (Bank code with description)	Amount
1	08.05.2018	BULK POSTING BY SALARY	7,62,401
2	18.05.2018	BULK POSTING BY SALARY	7,74,555
3	20.06.2018	BULK POSTING BY SALARY	7,46,705
4	26.06.2018	BULK POSTING BY SALARY	6,59,513
5	24.08.2018	BULK POSTING BY SALARY	6,47,095
6	11.10.2018	BULK POSTING BY SALARY	10,94,265
7	12.10.2018	BULK POSTING BY SALARY	11,500
8	19.10.2018	BULK POSTING BY SALARY	8,54,820
9	15.11.2018	BULK POSTING BY SALARY	10,67,363
10	19.12.2018	BULK POSTING BY SALARY	10,60,979
11	30.01.2019	BULK POSTING BY SALARY	10,86,565
12	02.02.2019	BULK POSTING BY SALARY	11,51,585
3	25.03.2019	BY TFR	10,60,272
TOTAL			1,09,77,618





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) BHONGIRI (W) DEGREE COLLEGE, YADADRI 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.

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D.No. 39-15318/S
Garuda House Lane
Labbipet,
Vijayawada - 520 010.

H.No. 8-22-5/1, FF3
Neeladri Towers, Pattabi Street,
Gandhi Nagar,
Kakinada - 533 004.

Email : nageswararaog207@gmail.com / nageswararaog@rediffmail.com



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. 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 NG Rao & Associates
Chartered Accountants



(G. Nageswara rao)
Partner,
M.No.207300

Place: Hyderabad

Date: 09.09.2022

UDIN: 22207300BBERSB8991

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)
BHONGIRI (W) DEGREE COLLEGE, YADADRI DISTRICT
Financial Year 2019-20**

Audit Period of the Year : 2019-20
Audit Period of the Principal : P. Bal reddy
Period of service : 01.04.19 to 31.03.20
Contact.no : 7995010687
Super intendent : P. Kavitha
Period of service : 01.04.19 to 31.03.20
Contact.no : 9300142095

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.
- 3) Transportations & Hamali charges were paid in cash during the year.

DIET:

Date	Particulars	Cheques /Cash	Amount	Observations
11.09.19	Printing & Stationery	104076	1,04,076	Amount paid to Shree Sports towards purchase of college LOGO Printing but supporting bill was not produced
11.09.19	Contingent	527780	1,88,748	Amount paid towards purchase of Acrylic white colour crockery set to dolphin plastics but bill was not produced at the time of Audit.

For NG Rao & Associates
Chartered Accountants

(G. Nageswara
Partner,
M.No.207300
Place: Hyderabad
Date: 09.09.2022



TELANGANA SOCIAL WELFARE RESIDENTIAL EDUCATIONAL INSTITUTIONS SOCIETY (TSWREIS)

UNIT (RCO/School/College)		TSWRAFPDCW Bhongir	
CODE:	62329	DISTRICT:	Yadadri Bhongir

RECEIPTS AND PAYMENTS ACCOUNT FOR THE PERIOD FROM 01.04.2019 TO 31.03.2020

Codes	RECEIPTS	Amount (Rs.)	Codes	PAYMENTS	Amount (Rs.)
	OPENING BALANCE			School/College Maintenances	
	Cash in Hand		2106	GSLI - Society	8,800
	Petty Cash Balance		2019	Contribution to ERF	
	Bank Balance	11,31,056	2111	Medical reimbursment	
	General Account		2113	C M Relief fund	
			3002-05	Govt.Challans	
			6001-04-06, 6018-19	Pay & Allowances	1,40,97,155
	REVENUE RECEIPTS				9,38,448
1003	Interest on FDR	23,279			50,59,039
1004	Interest on SB a/c		6006-	EL Encashment	
1005	Sale of Gunny Bags/Broken Rice old news papers/condemned furniture, empty oil tins/ milk covers/ unserviceable articles etc.,		6007	PPF	
				Payment of Professional Tax	79,950
			6011	PRC Arrears	
1006-07	Sale of Tender Applications	12,000	6015	TTA	
1104	Fines - Collected from students	49,900	6016	LTC	
1104	Rent from Quarters (Salary Deductions)		6017	Educational concession	
	Day Scholar SSC Examination Fee		6018	Arrears	91,226
			6020	Funeral Charges to staff	
	CAPITAL RECEIPTS		6012-13	TA	6,035
1002	Head office A/C (General)	2,99,47,635		School/college Expenditure	
1002	Head office A/C (Salaries)	2,15,12,091	4003	Development of School Campus	24,791
2106	Head office GSLI		4003	Misc contingent Expenses including Camp Maintenance	
3003	Head office G.I.S		4004	Sweeping Contract Expenditure	4,67,652
3004	Head office G.P.F		4005	Bore well repair charges	20,420.00
2109	Employees Relief Fund (ERF)				20,420
2001	Earnest money deposit (EMD)	11,53,000	4006	Repairs and maintanance of Electricals	
			4007	Repairs to furniture	6,000
	Specific Receipts		4013-4014	Diesel /Kerosene (Emergency Lighting)	
3011	Funds from SSC Board/MG University	26,562	6022	Hospitality charges	
2003	Funds from Board of Intermediate Education (BIE)		7021	Advertisement Charges	
2014	Post Metric Scholarship		7024-26	Telephone & Internet Charges	20,687.00
2014	Cash Awards / Prathibha Awards		7025	Postage/Telegram	
2008-10	Other Awards		7027	CUG	
2004	Other Scholarship		7029	Stationery office	25,810
2011	Teaching Grant			IMPACT Programme	
2012	Red Ribbon			Expenditure on Students Amenities	
2013	Rajiv Vidya Mission (RVMS)		5002	Student Uniforms	46,93,130
2014	School Grant		5003	Bedding Material	
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	14,480
4204	Samkeshma Bata		5014	Stitching Charges	
2014	R W S		5101	Barber Charges	
2014	Other Receipts	1750995	5102	Washing Charges	
2014	Inter Account Bank Transfer from General a/c to Salary a/c		5103	Cosmetic Charges	5,56,752
	Loans & Advancees		5101	Plates & Glasses	
1008	Inter-Units Transfers			Trunk Boxes	
2101	APCO Advance				



RECEIPTS AND PAYMENTS ACCOUNT FOR THE PERIOD FROM 01.04.2019 TO 31.03.2020

Codes	RECEIPTS	Amount (Rs.)	Codes	PAYMENTS	Amount (Rs.)
2102	Education Advance		5303	Footwear	
2103	Festival Advance		5304	Stationery	3,20,983
2002	Fixed Deposits (Matured)			Student Diet Expenses	
			5201-03	Diet Expenditure	56,10,353
	Recoveries		5204	Catering Expenses	6,50,915
1101	House Rent Recovery		5205	Hostel Contingent Expenses	2,42,150
1102	Recoveries of Water and maintenance charges from staff			Health & Hygiene	
1103	Recovery of excess Payment (Nature)		2114	Hospitalization/Surgery Expenses	
2005	National Green Corporation		5012	Funeral charges/Exgratia to students	
2006	TDS		5104	Medicine/First AID Expenses	58926
2015	Recoveries of telephone charges from staff		5105	Conveyance to Sick Students	5,609
2108	Refund of Unspent Advance (Nature)	3,900	6005	Doctors Honorarium	24,000
2113	Recoveries of C M Relief fund			REVENUE PAYMENTS:	
2117	Flag Day		4001	Maintenance of Garden	
3006	Payment of Income Tax (Staff)		4003	Development of campus	
6008	Recovery of Prof. Tax				98,65,307.00
7028	Payment of Xerox charges (RTI)		4008, 4017, 4018	Rent, Rates & Taxes Inst. Prof tax	
	MGU	24,791			
2014 /1005	Other Receipts (Cancellation of Cheques)	18550	4009-10	Water & Electricity (Electricity Charges)	11,37,267
2111	Medical Reimbursement			Other Payments	
	SSC exam refund by HCU RTC		2006	TDS	10,59,139
	Unspent Amount Remitted		3006	Payment of Income Tax (Staff)	4,19,697.00
	By Oversight HO releases to IIT-Boys		3006	Income Tax	
			3011	Class Room Consumables	2,190
			3016	Penalties SSC/BIE	
			3017	Vocational students Training Programe	
			3012 /4108	Laboratory Consumables	
			4016	Payment of Septic Tank & Draiage Cleaning Charges	14,000
			5013	Transportation Charges	3,71,708
			6008	Prof.Tax	
				Amount diverted to 312 account	6,60,995
			6021	Vehicle Hire Charges	
			7014	Consultancy Rumuneration Charges	32,99,800.0
			7018	Maintance of Computer Lab & Other Consumbles	
			7020	Repaires and Maintenance of Equipment	
			7022	Bank Charges	767
			7023	Payment of Incentive Charges to Students	
			7026	Payment of Telephone Charges	
			7028	Payment of Xerox Charges	11,982
				Other payments	90,000
					31,506
				Academic Activities	
			2115	Entrance Test Expenses	27,000
			2116	Science Fair	
			2117	Flag Day	
			3007	Affiliation Fee	
			3008	Payment of Examination Fee	9,12,468



RECEIPTS AND PAYMENTS ACCOUNT FOR THE PERIOD FROM 01.04.2019 TO 31.03.2020

Codes	RECEIPTS	Amount (Rs.)	Codes	PAYMENTS	Amount (Rs.)
			3013 & 4015	Printing of Exam. Papers / Health Cards & Progress Cards	1,18,988
			3014-15	Expenditure on Training Programmes (Staff & Non Teaching)	39,000.00
			5011	Conv to Students Exam Centres	5,35,348
				IGNITE/SCIENCE FAIR/IPACT	2,05,873.00
				Extra - Curricular Activites	
			2005	Scouts & Guides/ACC/NCC	
			4011	Payment of Games & Sports Events	27,714
			4012	Annual day /Parents Day/ Celebration of National Events.	9,745
			4104	Games & Sports Material Purchases	2,38,487
				Specific Payments	
			1004	Intrest on SB A/c Sent HO	
			1005	Sale of Gunny Bags	
			1006	Sale of Tender applications transferred to Head Office	12,000
			1101	HRA Recovery of staff	
			1102	Recoveries of Water and maintainence charges from staff	
			1103	Excess pay	
			1104	Fine amount transferred to Head Office	
			3011	Teaching Learning Equipment	
				Progress Report	
			2003	SSC Boards Expenses	
			2004	Board of Intermediate Education Expenses (BIE)	
			2008-10	Post metric scholarship	10,000
			2014	Cash awards / Prathiba Awards	
			2014	Other Awards etc (Funds Received from MGU Nalgonda)	26,562
			2004	Other Scholarship	
			2011	Teaching Grant	
			2012	Red Ribbon	
			2013	Rajiv Vidya Mission (RVMS)	
			2014	School Grant	1,850
			2002	SSA Grant	
			4202	Ballka Sisu Samrakshana scheme	
			4203	SAAP Funds	
			4204	Samkeshma Bata	
			2014	R W S	
				Library Expense	
			3009	Purchase of Newspaper and Periodicals	30,147
			3012	Laboratory Consumables	
			5010	Purchase of EAMCET/IIT Books	
			3010	Purchase of Library Books	93,344
				Purchases	
			4105	Medical Kit	
			4105 & 4106	Hostel Furniture & Equipments	6,28,583
			4107-09	Lab Furniture & Equipments	1,55,371
			4110-01	Class room Furniture	
				School/College Equipment	



RECEIPTS AND PAYMENTS ACCOUNT FOR THE PERIOD FROM 01.04.2019 TO 31.03.2020

Codes	RECEIPTS	Amount (Rs.)	Codes	PAYMENTS	Amount (Rs.)
			4102	Craft , music ,Audio Etc.	6,473
			4104	Games Equipment	3,000
			7030	Computer & Peripherals	
			7031	Duplicator / Computer printers	18,090
				Other School/ College Equipment	
			4013	Petromax/Solar/Gas Lights	
			4103	Electrical Fans and Coolers	1,43,671
			4111	Kitchen Utensils	
			7033	Purchase of Vehicles/Vehicle hiring charges	
				CAPITAL PAYMENTS:	
			4002	Development of Play Fields (Campus)	6,99,028
			4201	Land & Buildings	
				Loans & Advances	
			1008	Inter Unit Transfer	
			2101	APCO Advance Recovery	
			2102	Educational Advance	
			2103	Festival Advance	
			2105	CUG Bill Payment	
			2108	Tour Advance	
			5001	Loans & Advances to Others	
				Funds return to head office	1,88,180
				Deposits and Other Payments	
			1003	Intrest on Fixed Deposit	
			2002	Fixed Deposit	
			2001	Refund of EMD	11,52,000
				Closing Balances	
				Cash in Hand	
				Petty Cash Balance	
				Bank Balances	
				General Account	2,36,324
				Salary account	1,26,424
	Total	5,56,53,759		Total	5,56,53,759

For N G Rao & Associates
Chartered Accountants



(G.Nageswarao Rao)
Partner
M No 207300

Place:Hyderabad
Date:09.09.2022

UNIT (RCO/School/College)
TSWRAFPDCW Bhonglr

Principal

TELANGANA SOCIAL WELFARE RESIDENTIAL EDUCATIONAL INSTITUTIONS SOCIETY (TSWREIS)

UNIT (RCO/School/College)	TSWRAFPDCW Bhongir		
CODE: 62329	DISTRICT:	Yadadri Bhongir	

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	8,800	1003	Interest on FDR	23,279
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	12,000
6001-04-06, 6018-19	Pay & Allowances	2,00,94,642	1104	Fines - Collected from students	49,900
6006-	EL Encashment	-	1104	Rent from Quarters (Salary Deductions)	-
6007	PPF	-		Day Scholar SSC Examination Fee	-
	Payment of Professional Tax	79,950	2014	Other Receipts	17,50,995
6011	PRC Arrears	-	2014 /1005	Other Receipts (Cancellation of Cheques)	18550
6015	TTA	-		MGU	24,791
6016	LTC	-			
6017	Educational concession	-			
6018	Arrears	91,226			
6020	Funeral Charges to staff	-			
6012-13	TA	6,035			
	School/college Expenditure				
4003	Development of School Campus	24,791			
4003	Misc contingent Expenses including Camp Maintenance	-			
4004	Sweeping Contract Expenditure	4,67,652			
4005	Bore well repair charges	20,420			
4006	Repairs and maintainance of Electricals	20,420			
4007	Repairs to furniture	6,000			
4013-4014	Diesel /Kerosene (Emergency Lighting)	-			
6022	Hospitality charges	-			
7021	Advertisement Charges	-			
7024-26	Telephone & Internet Charges	20,687			
7025	Postage/Telegram	-			
7027	CUG	-			
7029	Stationery office	25,810			
	IMPACT Programme	-			
	Expenditure on Students Amenities				
5002	Student Uniforms	46,93,130			
5003	Bedding Material	-			
5005	Purchase of Towels	-			
5006	PT Dresses	-			
5007-10	Note Books & Text Books, Work Books & EMCET Book	14,480			
5014	Stitching Charges	-			
5101	Barber Charges	-			
5102	Washing Charges	-			
5103	Cosmetic Charges	5,56,752			
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	3,20,983			
	Student Diet Expenses				
5201-03	Diet Expenditure	57,35,601			
5204	Catering Expenses	6,50,915			
5205	Hostel Contingent Expenses	2,42,150			
	Health & Hygiene				
2114	Hospitalization/Surgery Expenses	-			
5012	Funeral charges/Exgretia to students	-			
5104	Medicine/First AID Expenses	58,926			
5105	Conveyance to Sick Students	5,609			
6005	Doctors Honorarium	24,000			
4105	Medical Kit	-			
	REVENUE PAYMENTS:				
4001	Maintenance of Garden	-			
4003	Development of campus	-			
4008, 4017, 4018	Rent, Rates & Taxes Inst. Prof tax	98,65,307			
4009-10	Water & Electricity (Electricity Charges)	11,37,267			
	Other Payments				
2006	TDS	10,59,139			
3006	Payment of Income Tax (Staff)	4,19,697			
3006	Income Tax	-			
3011	Class Room Consumables	2,190			
3016	Penalties SSC/BIE	-			
3017	Vocational students Training Programe	-			
3012 /4108	Laboratory Consumables	-			
4016	Payment of Septic Tank & Dralage Cleaning Charges	14,000			
5013	Transportation Charges	3,71,708			
6008	Prof.Tax	-			
6021	Vehicle Hire Charges	-			
7014	Consultancy Rumuneration Charges	32,99,800			
7018	Maintance of Computer Lab & Other Consumbles	-			
7020	Repaires and Maintenance of Equipment	-			
7022	Bank Charges	767			
7023	Payment of Incentive Charges to Students	-			
	Amount diverted to 312 account	6,60,995			
7026	Payment of Telephone Charges	-			
7028	Payment of Xerox Charges	11,982			
	Other payments (EMD Amount Transfer to DCO Maripeda)	1,21,506			
	Academic Activities				
2115	Entrance Test Expenses	27,000			
2116	Science Fair	-			
2117	Flag Day	-			
3007	Affiliation Fee	-			
3008	Payment of Examination Fee	9,12,468			
3013 & 4015	Printing of Exam. Papers / Health Cards & Progress Cards	1,18,988			



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)	39,000			
5011	Conv to Students Exam Centres	5,35,348			
	IGNITE/SCIENCE FAIR/IPACT	2,05,873			
	Extra - Curricular Activites				
2005	Scouts & Guides/ACC/NCC	-			
4011	Payment of Games & Sports Events	27,714			
4012	Annual day /Parents Day/ Celebration of National Events.	9,745			
4104	Games Equipment	3,000			
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	12,000			
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	-			
	Library Expense				
3009	Purchase of Newspaper and Periodicals	30,147			
3012	Laboratory Consumables	-			
5010	Purchase of EAMCET/IIT Books	-			
	CAPITAL PAYMENTS:				
4002	Development of Play Fields (Campus)	6,99,028			
	Excess of Income over Expenditure			Excess of Expenditure over Income	5,08,74,133
	Total	5,27,53,648		Total	5,27,53,648

For N G Rao & Associates
Chartered Accountants



(G.Nageswarao Rao)
Partner
M No 207300

Place:Hyderabad
Date:09.09.2022

UNIT (RCO/School/College)
TSWRAFPDCW Bhongir

Principal

TELANGANA SOCIAL WELFARE RESIDENTIAL EDUCATIONAL INSTITUTIONS SOCIETY (TSWREIS)

UNIT (RCO/School/College) **TSWRAFPDCW Bhongir**

CODE: **62329**

DISTRICT: **Yadadri Bhongir**

Yadadri Bhongir

BALANCE SHEET AS ON 31.03.2020

LIABILITIES	NOTE	As on	As on	ASSETS	NOTE	As on	As on
		31.03.2020	31.03.2019			31.03.2020	31.03.2019
Capital Reserve Opening Balance Add: Grants received from Head Office Add: Excess of Income over Expenditure Less: Excee of Expenditure over Income		12,56,098	1,44,382	Current Assets	3	2,86,000	4,11,248
		5,14,59,726	2,39,05,899			Fixed Assets	4
		5,08,74,133	2,27,94,183	Funds return to head office		1,88,180	
		18,41,691	12,56,098	Loans & Advances (Asstes) other advances(diff opening)	5	1,875	1,875
Current Liabilities	1	5,36,650	5,47,500	Closing Balances Cash in Hand		-	-
				Petty Cash Balance		-	-
Loans & Advances (Liabilities)	2	3,900	-	Bank Balances		3,62,748	11,31,056
TOTAL		23,82,241	18,03,598	TOTAL		23,82,241	18,03,598

For N G Rao & Associates
Chartered Accountants
(G.Nageswarao Partner)
M No 207300

Place:Hyderabad
Date:09.09.2022

UNIT (RCO/School/College)
TSWRAFPDCW Bhongir
Principal

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

UNIT (RCO/School/College)		TSWRAFPCW Bhongir	
CODE:	62329	DISTRICT:	Yadadri Bhongir

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)	5,51,000	11,53,000	11,52,000	5,52,000
Funds from SSC Board		26,562	-	26,562
Funds from BIE		-	-	-
Post Metric Scholarship		-	10,000	(10,000)
Cash Awards / Prathibha Awards	(3,500)	-	-	(3,500)
Other Awards		-	26,562	(26,562)
Other Scholarship		-	-	-
Teaching Grant		-	-	-
Red Ribbon		-	-	-
Rajiv Vidya Mission (RVMS)		-	-	-
School Grant		-	1,850	(1,850)
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				-
	5,47,500	11,79,562	11,90,412	5,36,650

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		-	-	-
APCO Advance		-	-	-
Other Advances		3,900		3,900
National Green corporation (APNGC)				-
Medical Reimbursement				-
TDS Payable				-
Incentives				-
Advance from B.I.E	-	3,900	-	3,900

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
				2,86,000
Fixed Deposit	2,86,000			
Closing Stock	1,25,248			-
Other Deposits				-
Transfer to Head Office				-
Receivables				2,86,000



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

UNIT (RCO/School/College)		TSWRAFPCW Bhongir	
CODE:	62329	DISTRICT:	Yadadri Bhongir

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	897	93,344		94,241
Furniture & Equipments	10,000			10,000
Hostel Furniture & Equipments		6,28,583		6,28,583
Lab Furniture & Equipments		1,55,371		1,55,371
Class Room Furniture	2,26,490	-		2,26,490
School/College Equipment				-
Craft , Music ,Audio Etc.		6,473		6,473
Games Equipment		2,38,487		2,38,487
Computer & Peripherals		-		-
Duplicator / Computer printers		18,090		18,090
Other School/ College Equipment				-
Petromax/Solar/Gas Lights		-		-
Electrical Fans and Coolers		1,43,671		1,43,671
Kitchen Utensils	22,032	-		22,032
Purchase of Vehicles		-		-
Development of campus/ Play Field				-
Land & Buildings		-		-
				-
	2,59,419	12,84,019	-	15,43,438

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				-
Educational Advance		-		-
Festival Advance		-		-
CUG Bill Payment	1,875	-		1,875
Tour Advance		-		-
Loans & Advances to Others		-		-
GPF trust				-
				-
	1,875	-	-	1,875



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

the Institutions:	TSWRDCW Bhongir	
of the District:	Yadadri Bhongir	
tution code :	62329	
A/C Number:	62477892803	

DIET ACCOUNT

HEAD OFFICE RECEIPTS FY 2019-20

S No	Date	Particulars (Bank code with description)	Amount
1	03/04/2019	Cash prize amount sanctioned for super students	779446
2	10/05/2019	Honorarium of defence staff	818021
3	03/06/2019	Defence staff Honorarium	1036433
4	03/07/2019	(Others) Amenities	6218793
5	01/08/2019	Conveyance charges of sports students	6392951
6	07/09/2019	Amount received from HOHODEFFENCE HONORARIOUM FOR THE MONTH OF AUG 2019 AND AMENITIES CHARGES	1899142
7	05/10/2019	DEFENCE STAFF HONORARIUM AND STATE LEVEL GAMES TRNSPORTATION CHARGES	1627968
8	05/11/2019	honorarium amount for defence staff for 10/2019	4209404
9	05/12/2019	DEFENCE STAFF HONORARIUM FOR THE MONTH OF NOV 2019	294000
10	27/12/2019	Rs-83271.00,2201001-Diet Charges-596115.00,3751003-Amount received from HO-40000.00HODIET CHARGES FOR THE MONTH OF OCT 2019 ELECTRICITY CHARGES AND NCC TRANSPORTATION CHARGES	719386
11	27/12/2019	ADDITIONAL MANPOWER AND STATIONERY CHARGES	438635
12	04/01/2020	1102001-Grant in Aid-312 (Others)HODEFFENCE STAFF HONORARIUM FOR THE MONTH OF DECEMBER 2019	2225822
13	06/02/2020	payment of defence staff salaries for 1/2020	3029634
14	12/03/2020	VEHICLE HYRING CHARGES FOR THE MONTH OF JUNE JULY AUGUST 2019	258000
Total			29947635



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

Name of the Institutions: TSWRAFPDCW Bhongir

Name of the District: Yadadri Bhongir

Institution Code : 62329

Bank A/C Number: 62477892881

SALARIES ACCOUNT

HEAD OFFICE RECEIPTS FY 2019-20

S No	Date	Particulars (Bank code with description)	Amount
1	03/04/2019	Salaies to the staff for the month of 3/2019	1656548
2	23/05/2019	311 (Salaries) of staff for 4/2019	1643763
3	04/06/2019	Regular, Part time and Out sourcing staff salaries for 5/2019 and suppl. Salaries for 3/2019	2051058
4	17/07/2019	Regular, Outsourcing and Part time salaries for 6/2019	1634846
5	01/08/2019	Supplementary salaries to the staff	1439053
6	05/09/2019	Salaries to the staff for the month of 8/2019	1322076
7	07/10/2019	Regular. Part time & Out sourcing staff for 9/2020	1813719
8	01/11/2019	Salaries for Regular, Part time & Out sourcing staff for 10/2019	2166917
9	03/12/2019	Salaries for the month of 11/2019	2046201
10	01/01/2020	Salaries for Regular, Part time & Out sourcing staff for 12/2019	1935811
11	06/02/2020	Salaries for Regular, Part time & Out sourcing staff for 01/2020	1931455
12	10/03/2020	Salaries for Regular, Part time & Out sourcing staff for 02/2020	1870644
		TOTAL	21512091



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) BHONGIRI (W) DEGREE COLLEGE, YADADRI DISTRICT**, as at 31st March, 2021 and also the Income & Expenditure for the year ended on that date annexed thereto. These financial statements are the responsibility of the Institution's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with accounting standards generally accepted in India. Those Standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our Audit provides a reasonable basis for our opinion

Management's Responsibility for the Financial Statements

Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position, financial performance of the school with the generally accepted accounting principles (Indian GAAP) Subject to our comments. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give a true and fair view are free from material misstatements whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the standards on Auditing issued by ICAI. Those standards require that we comply with the ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatements.

An audit involves performing procedures to obtain evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of risks of material misstatements of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers the internal control relevant to the school/Institution's preparation and fair presentation of financial statements in order to design audit procedures that are appropriate in circumstances but not for the purpose of expressing an opinion on the effectiveness of the institution's internal control. An Audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by the school/Institution as well as evaluating the overall presentation of the financial statements.



6-3-1186/A/6, (New No. 325),
1st Floor, Chinna Balreddy Building,
1st Cross Lane to ITC Kakatiya Hotel,
Labbipet, Hyderabad-500 016.

D.No. 39-16-4B/S
Garuda Hotel Lane,
Labbipet,
Vijayawada - 520 010.

H.No. 8-22-5/1, FF3
Neeladri Towers, Pattabi Street,
Gandhi Nagar,
Kakinada - 533 004.

Email : nageswararaog207@gmail.com / nageswararaog@rediffmail.com

We draw the attention to the following Notes to financial statements

- (a) Regarding non provision of depreciation for the period from 01.04.2020 to 31.03.2021, resulting in understatement of expenditure of Assets.
- (b) The financial statements are prepared on cash basis as against accrual system of accounting.

The impact of the above on the financial statements is not ascertained.

In our opinion except for the effects of the matters described in the basis of qualified opinion and to the best of our information and according to the explanations given to us, the financial statements give the information in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India.

- a) The Balance Sheet (Statement of Affairs) with notes there on gives a true and fair view of the State of Affairs of the Institution as at 31st March, 2021.
- b) In case of Income & Expenditure Account, of the **Excess of expenditure over Income** of the school for the period from 01.04.2020 to 31.03.2021.
- c) In the case of the Receipts and payment Account the receipts and payments made for period from 01.04.2020 to 31.03.2021.

Emphasis of Matter:

We draw the attention to the following notes to accounts

- (a) Physical verification of Fixed Assets has not been conducted for the year ended on that date.
- (b) Physical verification of Provisions & Food Stuff has not been conducted for the year ended on that date
- (c) Regarding the amount received from Society Head Office towards Diet, Salaries & Maintenance Expenditure treated as a Capital Grant.
- (d) Regarding old balances lying in the Balance Sheet.

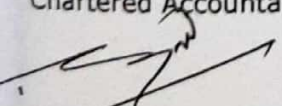
Report on Other matter:

To the best of our knowledge and belief, we have obtained all the information and explanations that are necessary for the purpose of audit. In our opinion proper books of accounts have been kept by the school, so far as appears from our examination of those books. The Balance sheet, Income & Expenditure account and Receipts & Payments account dealt with this report are in agreement with the books of account of the school/Institution.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified opinion.

1. The School/Institution has not furnished internal audit reports and hence not able to comment. In view of many missing vouchers, missing stock entries and approvals, we are of the opinion that "Internal Audit" to be conducted.
2. Outsourcing Man Power- The method resorted by the institute with respect to outsourcing man power requirements is not appropriate due to following reasons:
 - a. No supportive documents made available to verify whether the contractor is complying the statutory requirements of contract employees.
 - b. It is observed that bills have not been provided for outsourcing contracts.
3. We have not conducted physical verification of Rice, Provisions and other items as on 31st march. The closing stock of such items is taken as certified by the school/Institution management.
4. Fixed Assets are shown at cost. No depreciation is provided.
5. Closing stock is valued at cost and certified by the school/Institution.
6. Budgetary control system is not observed.
7. During the year the Institution have taken unknown Receipts/Payments as Other Receipts/Payments in the Books and there was no given proper information regarding those Receipts/Payments during the course of Audit. We suggested that kind of Receipts/Payments has to be identified and to be booked to concern head of the Account.
8. Cheques issued and cancelled later has been shown and cancelled cheques such transaction to be avoided by posting contra entry in books.
9. The institution is advised to improve the quality of recording the books of accounts, we are of an opinion that uniform procedures/formats are not as prescribed by HO and training also be given to the all concerned. Computerization of books of accounts would ensure a better quality and uniform accounting system.

For NG Rao & Associates
Chartered Accountants


(G. Nageswara rao)
Partner,
M.No.207300

Place: Hyderabad
Date: 16.09.2022
UDIN: 22207300BBVXRJ2350

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)
BHONGIRI (W) DEGREE COLLEGE, YADADRI DISTRICT
Financial Year 2020-21**

Audit Period of the Year : 2020-21
Audit Period of the Principal : P. Bal reddy
Period of service : 01.04.20 to 31.03.21
Contact.no : 7995010687
Super intendent : P. Kavitha
Period of service : 01.04.20 to 31.03.21
Contact.no : 9300142095

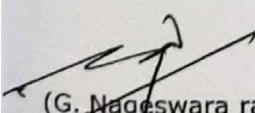
Audit Observations:

- 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.
- 3) Transportations & Hamali charges were paid in cash during the year.

SALARIES:

1. Payment of TDS and income tax were paid irregularly.
2. Part time work done sheets were not maintained for every month.
3. Daily issue register and perishable register were not up to date.

For NG Rao & Associates
Chartered Accountants


(G. Nageswara rao)
Partner,
M.No.207300

Place: Hyderabad
Date: 16.09.2022

TELANGANA SOCIAL WELFARE RESIDENTIAL EDUCATIONAL INSTITUTIONS SOCIETY (TSWREIS)

UNIT (RCO/School/College)	TSWRDCW BHONGIRI
CODE: 62329	DISTRICT: Yadadri Bhongir

RECEIPTS AND PAYMENTS ACCOUNT FOR THE PERIOD FROM 01.04.2020 TO 31.03.2021

Codes	RECEIPTS	Amount (Rs.)	Codes	PAYMENTS	Amount (Rs.)
	OPENING BALANCE			School/College Maintenances	
	Cash in Hand		2106	GSLI - Society	4,600
	Petty Cash Balance		2019	Contribution to ERF	
	Bank Balance	3,62,748	2111	Medical reimbursement	
			2113	C M Relief fund	
			3002-05	Govt.Challans	
			6001-04-06,	Pay & Allowances	1,54,16,029
1003	Interest on FDR		6018-		11,00,243
1004	Interest on SB a/c		6006-	EL Encashment	48,46,065
1005	Sale of Gunny Bags/Broken Rice old news papers/condemned furniture, empty oil tins/ milk covers/	6,600	6007	PPF	
				Payment of Professional Tax	85,700
			6011	PRC Arrears	
1006-07	Sale of Tender Applications		6015	TTA	
1104	Fines - Collected from students		6016	LTC	
1104	Rent from Quarters (Salary Deductions)		6017	Educational concession	
	Day Scholar SSC Examination Fee		6018	Arrears	
			6020	Funeral Charges to staff	
			6012-13	TA	
	CAPITAL RECEIPTS			School/college Expenditure	
1002	Head office A/C (General)	2,10,21,330	4003	Development of School Campus	2,000
1002	Head office A/C (Salaries)	2,16,32,776	4003	Misc contingent Expenses including Camp Maintenance	8500
2106	Head office GSLI		4004	Sweeping Contract Expenditure	5,42,881
3003	Head office G.I.S		4005	Bore well repair charges	
3004	Head office G.P.F		4006	Repairs and maintainance of Electricals	4,240
2109	Employees Relief Fund (ERF)		4007	Repairs to furniture	
2001	Earnest money deposit (EMD)	6,44,623	4013-	Diesel /Kerosene (Emergency Lighting)	6,920
			4014	Hospitality charges	
			6022	Advertisement Charges	
			7021	Telephone & Internet Charges	1,462
			7024-26	Postage/Telegram	
			7025	CUG	
			7027	Stationery office	16,210
3011	Funds from MGU Board	15,250	7029	IMPACT Programme	1,09,276
2003	Funds from Board of Intemediate Education (BIE)	3,500		Expenditure on Students Amenities	
2014	Post Metric Scholarship		5002	Student Uniforms	6,53,616
2014	Cash Awards / Prathibha Awards		5003	Bedding Material	
2008-10	Other Awards		5005	Purchase of Towels	
2004	Other Scholarship		5006	PT Dresses	
2011	Teaching Grant		5007-	Note Books & Text Books, Work Books & EMCET Book	
2012	Red Ribbon		10	Stitching Charges	
2013	Rajiv Vidya Mission (RVMS)		5014	Barber Charges	
2014	School Grant		5102	Washing Charges	
2002	SSA Grant		5103	Cosmetic Charges	1,00,000
4202	Balika Sisu Samrakshana scheme		5301	Plates & Glasses	
4203	SAAP Funds		5302	Trunk Boxes	
4204	Samkeshma Bata		5303	Footwear	
2014	R W S		5304	Stationery	3,64,726
2014	Other Receipts	3,51,266		Student Diet Expenses	
2014	Inter Account Bank Transfer from General a/c to Salary a/c		5201-03	Diet Expenditure	41,79,026
			5204	Catering Expenses	4,56,839
			5205	Hostel Contingent Expenses	6,39,090
				Health & Hygiene	
			2114	Hospitalization/Surgery Expenses	
			5012	Funeral charges/Exgretia to students	
			5104	Medicine/First AID Expenses	14,468
			5105	Conveyance to Sick Students	
			6005	Doctors Honorarium	4,000
				REVENUE PAYMENTS:	
			4001	Maintenance of Garden	15,870
			4003	Development of campus	
1101	House Rent Recovery				
1102	Recoveries of Water and maintainance charges from staff				
1103	Recovery of excess Payment (Nature)				
2005	National Green Corporation				
2006	TDS				
2015	Recoveries of telephone charges from staff				
2108	Refund of Unspent Advance (Nature)				
2113	Recoveries of C M Relief fund				
2117	Flag Day				
3006	Payment of Income Tax (Staff)				
6008	Recovery of Prof. Tax				

RECEIPTS AND PAYMENTS ACCOUNT FOR THE PERIOD FROM 01.04.2020 TO 31.03.2021

Codes	RECEIPTS	Amount (Rs.)	Codes	PAYMENTS	Amount (Rs.)
7028	Payment of Xerox charges (RTI)		4008,		
2014 /1005	Other Receipts (Cancellation of Cheques)	1,01,263	4017,	Rent, Rates & Taxes Inst. Prof tax	66,11,958
2111	Medical Reimbursement		4018		
			4009-10	Water & Electricity (Electricity Charges)	7,22,752
				Other Payments	
			2006	TDS	9,81,228
			3006	Payment of Income Tax (Staff)	1,13,000
			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 & Dralage Cleaning Charges	2200
			5013	Transportation Charges	
			6008	Prof.Tax	
			6021	Vehicle Hire Charges	
			7014	Consultancy Rumuneration Charges	37,46,200
			7018	Maintance of Computer Lab & Other Consumbles	
			7020	Repaires and Maintenance of Equipment	
			7022	Bank Charges	2,212
			7023	Payment of Incentive Charges to Students	
			7026	Payment of Telephone Charges	
			7028	Payment of Xerox Charges	
				Other payments	
				Academic Activities	
			2115	Entrance Test Expenses	35,400
			2116	Science Fair	
			2117	Flag Day	
			3007	Affiliation Fee	
			3008	Payment of Examination Fee	6,22,960
			3013 & 4015	Printing of Exam. Papers / Health Cards & Progress Cards	53,800
			3014-15	Expenditure on Traning Programmes (Staff & Non Teaching)	2,06,980
			5011	Conv to Students Exam Centres	5,37,928
				IGNITE/SCIENCE FAIR/IPACT	1,69,560
				Extra - Curriculam Activites	
			2005	Scouts & Guides/ACC/NCC	
			4011	Payment of Games & Sports Events	7,055
			4012	Annual day /Parents Day/ Celebration of National Events.	1,720
			4104	Games & Sports Material Purchases	
				Specific Payments	
			1004	Intrest on SB A/c Sent HO	
			1005	Sale of Gunny Bags	
			1006	Sale of Tender applications transferred to Head Office	
			1101	HRA Recovery of staff	
			1102	Recoveries of Water and maintainence charges from staff	
			1103	Excess pay	
			1104	Fine amount transferred to Head Office	
			3011	Teaching Learning Equipment Progress Report	
			2003	SSC Boards Expenses	
			2004	Board of Intermediate Education Expenses (BIE)	
			2008-10	Post metric scholarship	
			2014	Cash awards / Prathiba Awards	
			2014	Other Awards etc (Funds Received from IIT Boys)	
			2004	Other Scholarship	16,000
			2011	Teaching Grant	15,586
			2012	Red Ribbon	
			2013	Rajiv Vidya Mission (RVMS)	
			2014	School Grant	
			2002	SSA Grant	
			4202	Balika Sisu Samrakshana scheme	
			4203	SAAP Funds	

RECEIPTS AND PAYMENTS ACCOUNT FOR THE PERIOD FROM 01.04.2020 TO 31.03.2021

Codes	RECEIPTS	Amount (Rs.)	Codes	PAYMENTS	Amount (Rs.)
			4204	Samkeshma Bata	
			2014	R W S	
				Library Expense	
			3009	Purchase of Newspaper and Periodicals	41,264
			3012	Laboratory Consumables	1,71,231
			5010	Purchase of EAMCET/IIT Books	
			3010	Purchase of Library Books	
				Purchases	
			4105	Medical Kit	
			4105 & 4106	Hostel Furniture & Equipments	
			4107-09	Lab Furniture & Equipments	
			4110-01	Class room Furniture	
				School/College Equipment	
			4102	Craft , music ,Audio Etc.	3,800
			4104	Games Equipment	
			7030	Computer & Peripherals	
			7031	Duplicator / Computer printers	
				Other School/ College Equipment	
			4013	Petromax/Solar/Gas Lights	
			4103	Electrical Fans and Coolers	
			4111	Kitchen Utensils	
			7033	Purchase of Vehicles	
				CAPITAL PAYMENTS:	
			4002	Development of Play Fields (Campus)	
			4201	Land & Buildings	
				Loans & Advances	
			1008	Inter Unit Transfer	8,000
			2101	APCO Advance Recovery	
			2102	Educational Advance	
			2103	Festival Advance	
			2105	CUG Bill Payment	
			2108	Tour Advance	
			5001	Loans & Advances to Others	
				Funds return to Head Office	2,64,149
				Deposits and Other Payments	
			1003	Intrest on Fixed Deposit	21,000
			2002	Fixed Deposit	9,41,000
			2001	Refund of EMD	
				Funds diverted from 311 to 312	
				Closing Balances	
				Cash in Hand	
				Petty Cash Balance	
				Bank Balances	6,10,612
				Total	4,44,79,356
	Total	4,44,79,356			

For NG Rao & Associates
Chartered Accountants

(G. Nageswara rao)
Partner,
M.No.207300
Place: Hyderabad
Date: 16.09.2022

Telangana Social Welfare Residential Educational Institutions Society (TSWREIS)

UNIT (RCO/School/College)

TSWRDCW BHONGIRI

CODE: 62329

DISTRICT:

Yadadri Bhongir

INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD FROM 01.04.2020 TO 31.03.2021

Codes	EXPENDITURE	Amount (Rs.)	Codes	INCOME	Amount (Rs.)
	School/College Maintenances			REVENUE RECEIPTS	
2106	GSLI - Society		1003	Interest on FDR	-
2019	Contribution to ERF	4,600	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/	6,600
2113	C M Relief fund	-	1006-07	Sale of Tender Applications	-
1002-05	Govt.Challans	-	1104	Fines - Collected from students	-
001-04-6, 6018-19	Pay & Allowances	2,13,62,337	1104	Rent from Quarters (Salary Deductions)	-
6006-	EL Encashment	-	2014	Day Scholar SSC Examination Fee	-
6007	PPF	-	2014	Other Receipts	3,51,266
	Payment of Professional Tax	85,700	2014	Other Receipts (Cancellation of Cheques)	1,01,263
6011	PRC Arrears	-	/1005		
6015	TTA	-			
6016	LTC	-			
6017	Educational concession	-			
6018	Arrears	-			
6020	Funeral Charges to staff	-			
012-13	TA	-			
	School/college Expenditure				
4003	Development of School Campus	2,000			
4003	Misc contingent Expenses including Camp Maintenance	8,500			
4004	Sweeping Contract Expenditure	5,42,881			
4005	Bore well repair charges	-			
4006	Repairs and maintainance of Electricals	4,240			
4007	Repairs to furniture	-			
4013-	Diesel /Kerosene (Emergency Lighting)	6,920			
4014					
6022	Hospitality charges	-			
7021	Advertisement Charges	-			
024-26	Telephone & Internet Charges	1,462			
7025	Postage/Telegram	-			
7027	CUG	-			
7029	Stationery office	16,210			
	IMPACT Programme	1,09,276			
	Expenditure on Students Amenities				
5002	Student Uniforms	6,53,616			
5003	Bedding Material	-			
5005	Purchase of Towels	-			
5006	PT Dresses	-			
007-10	Note Books & Text Books, Work Books & EMCET Book	-			
5014	Stitching Charges	-			
5101	Barber Charges	-			
5102	Washing Charges	-			
5103	Cosmetic Charges	1,00,000			
5301	Plates & Glasses	-			
5302	Trunk Boxes	-			
5303	Footwear	-			
5304	Stationery	3,64,726			
	Student Diet Expenses				
201-03	Diet Expenditure	41,79,026			
5204	Catering Expenses	4,56,839			
5205	Hostel Contingent Expenses	6,39,090			
	Health & Hygiene				
2114	Hospitalization/Surgery Expenses	-			
5012	Funeral charges/Exgretia to students	-			
5104	Medicine/First AID Expenses	14,468			
5105	Conveyance to Sick Students	4,000			
6005	Doctors Honorarium	-			
4105	Medical Kit	-			
	REVENUE PAYMENTS:				
4001	Maintenance of Garden	15,870			
4003	Development of campus	-			

INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD FROM 01.04.2020 TO 31.03.2021

Codes	EXPENDITURE	Amount (Rs.)	Codes	INCOME	Amount (Rs.)
4008, 4017, 4018	Rent, Rates & Taxes Inst. Prof tax	66,11,958			
4009-10	Water & Electricity (Electricity Charges)	7,22,752			
	Other Payments				
2006	TDS	9,81,228			
3006	Payment of Income Tax (Staff)	1,13,000			
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 & Draiage Cleaning Charges	2,200			
5013	Transportation Charges	-			
6008	Prof.Tax	-			
6021	Vehicle Hire Charges	-			
7014	Consultancy Rumuneration Charges	37,46,200			
7018	Maintance of Computer Lab & Other Consumbles	-			
7020	Repaires and Maintenance of Equipment	-			
7022	Bank Charges	2,212			
7023	Payment of Incentive Charges to Students	-			
7026	Payment of Telephone Charges	-			
7028	Payment of Xerox Charges	-			
	Other payments (EMD Amount Transfer to DCO Maripeda)	-			
	Academic Activities				
2115	Entrance Test Expenses	35,400			
2116	Science Fair	-			
2117	Flag Day	-			
3007	Affiliation Fee	-			
3008	Payment of Examination Fee	6,22,960			
3013 & 4015	Printing of Exam. Papers / Health Cards & Progress Cards	53,800			
3014-15	Expenditure on Traning Programmes (Staff & Non Teaching)	2,06,980			
5011	Conv to Students Exam Centres	5,37,928			
	IGNITE/SCIENCE FAIR/IPACT	1,69,560			
	Extra - Curriculam Activites				
2005	Scouts & Guides/ACC/NCC	-			
4011	Payment of Games & Sports Events	7,055			
4012	Annual day /Parents Day/ Celebration of National Events.	1,720			
4104	Games & Sports Material Purchases	-			
	Specific Payments				
1004	Intrest on SB A/c Sent HO	-			
1003	Intrest on Fixed Deposit	21,000			
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	-			
	Library Expense				
3009	Purchase of Newspaper and Periodicals	41,264			
3012	Laboratory Consumables	1,71,231			
5010	Purchase of EAMCET/IIT Books	-			
	CAPITAL PAYMENTS:				
4002	Development of Play Fields (Campus)	-			

INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD FROM 01.04.2020 TO 31.03.2021

Codes	EXPENDITURE	Amount (Rs.)	Codes	INCOME	Amount (Rs.)
	Excess of Income over Expenditure			Excess of Expenditure over Income	4,21,61,080
	Total	4,26,20,209		Total	4,26,20,209

For NG Rao & Associates
Chartered Accountants



G. Nageswara rao)
Partner,
A.No.207300
Place: Hyderabad
Date: 16.09.2022

TELANGANA SOCIAL WELFARE RESIDENTIAL EDUCATIONAL INSTITUTIONS SOCIETY (TSWREIS)

UNIT (RCO/School/College) TSWRDCW BHONGIRI

CODE: 62329 **DISTRICT:** Yadadri Bhongir

BALANCE SHEET AS ON 31.03.2021

LIABILITIES	NOTE	As on		ASSETS	NOTE	As on	
		31.03.2021	31.03.2020			31.03.2021	31.03.2020
Capital Reserve							
Opening Balance		19,66,939	12,56,098	Current Assets	3	14,64,577	5,99,428
Add: Grants received from Head Office		4,26,54,106	5,32,10,721	Fixed Assets	4	15,47,238	15,43,438
Add: Excess of Income over Expenditure							
Less: Excee of Expenditure over Income		4,21,61,080	5,24,99,880				
		24,59,965	19,66,939	Loans & Advances (Asstes) other advances(diff opening)	5	1,875	1,875
Current Liabilities	1	11,68,437	5,36,650	Closing Balances			
				Cash in Hand		-	-
Loans & Advances (Liabilities)	2	(4,100)	3,900	Petty Cash Balance		-	-
				Bank Balances		6,10,612	3,62,748
TOTAL		36,24,302	25,07,489	TOTAL		36,24,302	25,07,489

For NG Rao & Associates
Chartered Accountants

(G. Nageswara rao)
Partner,
M.No.207300

Place: Hyderabad
Date: 16.09.2022

TELANGANA SOCIAL WELFARE RESIDENTIAL EDUCATIONAL INSTITUTIONS SOCIETY (TSWREIS)			
UNIT (RCO/School/College)		TSWRDCW BHONGIRI	
CODE:	62329	DISTRICT:	Yadadri Bhongir

Notes to the Accounts

Note: 1

Current Liabilities

Particulars	Opening Balance as on 01.04.2020	During the year Receipts	During the year Payments	Closing Balance as on 31.03.2021
Earnest Money Deposit (EMD)	5,52,000	6,44,623	-	11,96,623
Funds from SSC Board	26,562	15,250	-	41,812
Funds from BIE	-	3,500	-	3,500
Post Metric Scholarship	(10,000)	-	-	(10,000)
Cash Awards / Prathibha Awards	(3,500)	-	-	(3,500)
Other Awards	(26,562)	-	-	(26,562)
Other Scholarship	-	-	16,000	(16,000)
Teaching Grant	-	-	15,586	(15,586)
Red Ribbon	-	-	-	-
Rajiv Vidya Mission (RVMS)	-	-	-	-
School Grant	(1,850)	-	-	(1,850)
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 scolarships	-	-	-	-
	5,36,650	6,63,373	31,586	11,68,437

Note: 2

Loans & Advances (Liabilities)

Particulars	Opening Balance as on 01.04.2020	During the year Receipts	During the year Payments	Closing Balance as on 31.03.2021
Inter-Units Transfers	-	-	8,000	(8,000)
APCO Advance	-	-	-	-
Other Advances	3,900	-	-	3,900
National Green corporation (APNGC)	-	-	-	-
Medical Reimbercement	-	-	-	-
TDS Payable	-	-	-	-
Incentives	-	-	-	-
Advance from B.I.E	-	-	8,000	(8,000)
	3,900	-	8,000	(4,100)

Note: 3

Current Assets

Particulars	Opening Balance as on 01.04.2020	During the year Payments	During the year Receipts	Closing Balance as on 31.03.2021
Fixed Deposit	2,86,000	9,41,000	3,40,000	8,87,000
Closing Stock	1,25,248	-	-	1,25,248
Other Deposits	-	-	-	-
Transfer to Head Office	1,88,180	2,64,149	-	4,52,329
Receivables	-	-	-	-
	5,99,428	12,05,149	3,40,000	14,64,577

TELANGANA SOCIAL WELFARE RESIDENTIAL EDUCATIONAL INSTITUTIONS SOCIETY (TSWREIS)			
UNIT (RCO/School/College)		TSWRDCW BHONGIRI	
CODE:	62329	DISTRICT:	Yadadri Bhongir

Notes to the Accounts

Note: 4

Fixed Assets

Particulars	Opening Balance as on 01.04.2020	Additions	Deletions	Closing Balance as on 31.03.2021
Library Books	94,241	-		94,241
Furniture & Equipments	10,000			10,000
Hostel Furniture & Equipments	6,28,583	-		6,28,583
Lab Furniture & Equipments	1,55,371	-		1,55,371
Class Room Furniture	2,26,490	-		2,26,490
School/College Equipment	-			-
Craft , Music ,Audio Etc.	6,473	3,800		10,273
Games Equipment	2,38,487	-		2,38,487
Computer & Peripherals	-	-		-
Duplicator / Computer printers	18,090	-		18,090
Other School/ College Equipment	-			-
Petromax/Solar/Gas Lights	-	-		-
Electrical Fans and Coolers	1,43,671	-		1,43,671
Kitchen Utensils	22,032	-		22,032
Purchase of Vehicles		-		-
Development of campus/ Play Field				-
Land & Buildings		-		-
				-
	15,43,438	3,800	-	15,47,238

Note: 5

Loans & Advances (Asstes)

Particulars	Opening Balance as on 01.04.2020	During the year Payments	During the year Receipts	Closing Balance as on 31.03.2021
Inter Unit Transfer				-
Educational Advance		-		-
Festival Advance		-		-
CUG Bill Payment	1,875	-		1,875
Tour Advance		-		-
Loans & Advances to Others		-		-
GPF trust				-
				-
	1,875	-	-	1,875

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

Name of the Institution:	TSWRAFPDCW BHONGIR
Name of the District:	Yadadri Bhongir
Institution code :	62329
Bank A/C Number:	62477892803

DIET ACCOUNT

HEAD OFFICE RECEIPTS FY 2020-21

S No	Date	Particulars (Bank code with description)	Amount
1	08/04/2020	DEFENCE STAFF HONORARIUM FOR THE MONTH OF MARCH 2020	156000
2	04/05/2020	DEFENCE STAFF HONORARIUM FOR THE MONTH OF APRIL 2020	156000
3	01/06/2020	Amount received from HO Exam fee and lab consumable	713015
4	02/07/2020	ReceiptsFromHeadOffice	4144319
5	04-08-20	Amount received from HO Defence staff Honorarium for the month of July-2020	2056251
6	03/09/2020	Amount received from HOOthers- HOReceiptsFromHeadOffice	258000
7	17/09/2020	Diet charges Rs.436665, Sweep & institution maintenance charges 47500	484165
8	07/10/2020	Amount received from HO Defence staff and AFCAT staffHonorarium for the month of Sep-2020	353000
9	09/11/2020	Amount received from HO Building Rent, Misnister visit, cosmetics and electricity charges	4591171
10	04/12/2020	Amount received from HO Diet and electricity charges	588815
11	04/12/2020	3751003-Amount received from HO- Defence staff honorarium for the month of nov-2020 and deferment honorarium	428500
12	06/01/2021	Salaries sanctioned for defence, AFCAT, SSB staff for 12/2020	962400
13	04/02/2021	Payment of Defence honorarium for 1\2021	1543615
14	03/03/2021	1102001-Grant in Aid-312 (Others)HORemuneration of AFCAT, Defence & SSB staff , sweeping sanitation, and Electricity charges	4586079
TOTAL			21021330

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

Name of the Institutions: TSWRAFPDCW Bhongir

Name of the District: Yadadri Bhongir

Institution Code : 62329

Bank A/C Number: 62477892881

SALARIES ACCOUNT

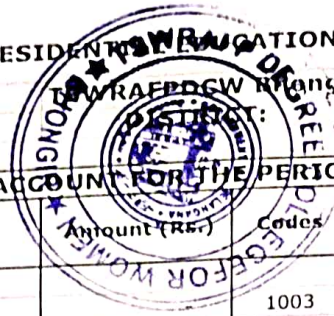
HEAD OFFICE RECEIPTS FY 2020-21

S No	Date	Particulars (Bank code with description)	Amount
1	02/04/2020	1101001-Grant in Aid-311 (Salaries)HOReceived salaries of Regular, Part time, Outsourcing dtaff for 4/2020	1485899
2	04/05/2020	1101001-Grant in Aid-311 (Salaries)HOStaff salaries and N.Jhansi Rani DL Maternity leave salary	1179673
3	01/06/2020	1101001-Grant in Aid-311 (Salaries)HOSalaries to the staff for the month of 6/2020	1179673
4	02/07/2020	1101001-Grant in Aid-311 (Salaries)HOPayment of Regular, Part time and Outsourcing staff salaries	1457241
5	04/08/2020	1101001-Grant in Aid-311 (Salaries)HOSalaries of staff for the month of 7/2020	1888741
6	04/09/2020	1101001-Grant in Aid-311 (Salaries)HOPayment of Regular, Part time & Outsourcing staff salaries for the month of 8/2020	1815605
7	07/10/2020	3751003-Amount received from HOOthers-HOReceiptsFromHeadOffice	1654738
8	06/11/2020	3751003-Amount received from HOOthers-HOReceiptsFromHeadOffice	1736397
9	04/12/2020	3751003-Amount received from HOOthers-HOReceiptsFromHeadOffice	2771286
10	06/01/2021	1102001-Grant in Aid-312 (Others)HOSalaries of Regular, Part time & Outsourcing staff for the month of 12/2020	2150093
11	04/02/2021	1102001-Grant in Aid-312 (Others)HORegular, Part time & Outsourcing staff salaries for 1/2020 and deferment salaries IV instalment	2270121
12	03/03/2021	1101001-Grant in Aid-311 (Salaries)HORegular, Part time, Outsourcing staff salaries , D.A. Arrears and Supplementary salaries sanctioned by the H.O	2043309
		TOTAL	21632776

TELANGANA SOCIAL WELFARE RESIDENTIAL EDUCATIONAL INSTITUTIONS SOCIETY (TSWREIS)

UNIT (RCO/School/College)

CODE: 62329

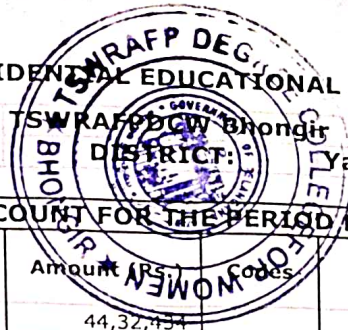


Yadadri Bhongir

INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD FROM 01.04.2021 TO 31.03.2022

Codes	EXPENDITURE	Amount (Rs.)	Codes	INCOME	Amount (Rs.)
	School/College Maintenances			REVENUE RECEIPTS	5,443
2106	GSLI - Society	-	1003	Interest on FDR	-
2019	Contribution to ERF	-	1004	Interest on SB a/c	-
2111	Medical reimbursment	-		Sale of Gunny Bags/Broken Rice old	20,980
2113	C M Relief fund	-	1005	news papers/condemned furniture, empty oil tins/ milk covers/ unserviceable articles etc.,	6,000
3002-05	Govt.Challans	-		Sale of Tender Applications	-
6001-04-06, 6018-19	Pay & Allowances	1,97,40,510	1006-07	Fines - Collected from students	-
			1104	Rent from Quarters (Salary Deductions)	-
6006-	EL Encashment	-	1104	Day Scholar SSC Examination Fee	-
6007	PPF	-			
	Payment of Professional Tax	97,350			
6011	PRC Arrears	23,024			
6015	TTA	12,140			
6016	LTC	-			
6017	Educational concession	-			
6018	Arrears	7,58,017			
6020	Funeral Charges to staff	-			
6012-13	TA	2,06,820			
	School/college Expenditure				
4003	Development of School Campus	10,055			
4003	Misc contingent Expenses including Camp Maintenance	-			
4004	Sweeping Contract Expenditure	3,60,780			
4005	Bore well repair charges	19,043			
4006	Repairs and maintanance of Electricals	-			
4007	Repairs to furniture	-			
4013-4014	Diesel /Kerosene (Emergency Lighting)	2,450			
6022	Hospitality charges	2,500			
7021	Advertisement Charges	-			
7024-26	Telephone & Internet Charges	-			
7025	Postage/Telegram	-			
7027	CUG	643			
7029	Stationery office	4,88,514			
	IMPACT Programme	1,24,000			
	Expenditure on Students Amenities				
5002	Student Uniforms	-			
5003	Bedding Material	-			
5005	Purchase of Towels	-			
5006	PT Dresses	-			
5007-10	Note Books & Text Books, Work Books & EMCFT Book	5,06,852			
5014	Stitching Charges	-			
5101	Barber Charges	-			
5102	Washing Charges	-			
5103	Cosmetic Charges	1,08,780			
5301	Plates & Glasses	-			
5302	Trunk Boxes	-			
5303	Footwear	-			
5304	Stationery	-			
	Student Diet Expenses				

TELANGANA SOCIAL WELFARE RESIDENTIAL EDUCATIONAL INSTITUTIONS SOCIETY (TSWREIS)
 UNIT (RCO/School/College)
 CODE: 62329



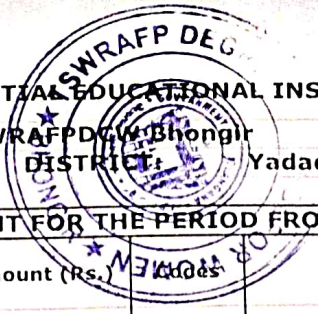
INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD FROM 01.04.2021 TO 31.03.2022

Codes	EXPENDITURE	Amount (Rs.)	Codes	INCOME	Amount (Rs.)
5201-03	Diet Expenditure	44,32,454			
5204	Catering Expenses	5,84,943			
5205	Hostel Contingent Expenses	4,80,197			
	Health & Hygiene				
2114	Hospitalization/Surgery Expenses	-			
5012	Funeral charges/Exgretia to students	-			
5104	Medicine/First AID Expenses	15,520			
5105	Conveyance to Sick Students	30,144			
6005	Doctors Honorarium	2,000			
4105	Medical Kit	-			
	REVENUE PAYMENTS:				
4001	Maintenance of Garden	-			
4003	Development of campus	-			
4008, 4017, 4018	Rent, Rates & Taxes Inst. Prof tax	15,29,056			
4009-10	Water & Electricity (Electricity Charges)	6,62,418			
	Other Payments				
2006	TDS	14,03,362			
3006	Payment of Income Tax (Staff)	4,36,131			
3006	Income Tax	-			
3011	Class Room Consumables	1,200			
3016	Penalties SSC/BIE	-			
3017	Vocational students Training Programme	-			
3012 /4108	Laboratory Consumables	-			
4016	Payment of Septic Tank & Drainage Cleaning Charges	-			
5013	Transportation Charges	11,16,128			
6008	Prof.Tax	-			
6021	Vehicle Hire Charges	2,10,608			
7014	Consultancy Rumuneration Charges	3,000			
7018	Maintance of Computer Lab & Other Consumbles	-			
7020	Repaires and Maintenance of Equipment	-			
7022	Bank Charges	974			
7023	Payment of Incentive Charges to Students	67,400			
7026	Payment of Telephone Charges	-			
7028	Payment of Xerox Charges	-			
	Academic Activities				
2115	Entrance Test Expenses	41,666			
2116	Science Fair	-			
2117	Flag Day	-			
3007	Affiliation Fee	1,64,030			
3008	Payment of Examination Fee	9,86,585			
3013 & 4015	Printing of Exam. Papers / Health Cards & Progress Cards	30,400			
3014-15	Expenditure on Traning Programmes (Staff & Non Teaching)	-			

TELANGANA SOCIAL WELFARE RESIDENTIAL EDUCATIONAL INSTITUTIONS SOCIETY (TSWREIS)

UNIT (RCO/School/College)
CODE: 62329

TSWRAFPDCW Bhongir
DISTRICT: Yadadri Bhongir



INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD FROM 01.04.2021 TO 31.03.2022

Codes	EXPENDITURE	Amount (Rs.)	Codes	INCOME	Amount (Rs.)
5011	Conv to Students Exam Centres	59,940			
	IGNITE/SCIENCE FAIR/IPACT	-			
	Extra - Curriculam Activites				
2005	Scouts & Guides/ACC/NCC	-			
4011	Payment of Games & Sports Events	52,972			
4012	Annual day /Parents Day/ Celebration of National Events.	966			
4104	Games & Sports Material Purchases	-			
	Specific Payments				
1004	Intrest on SB A/c Sent HO	-			
1003	Intrest on Fixed Deposit	5,443			
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	-			
	Library Expense				
3009	Purchase of Newspaper and Periodicals	23,907			
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	3,47,70,479
	Total	3,48,02,902		Total	3,48,02,902

UNIT (RCO/School/College)
TSWRAFPDCW Bhongir

Principal

PRINCIPAL
SWRAFP DEGREE COLLEGE (W)
BHONGIR

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27/12

TELANGANA SOCIAL WELFARE RESIDENTIAL EDUCATIONAL INSTITUTIONS SOCIETY (TSWREIS)

UNIT (RCO/School/College)

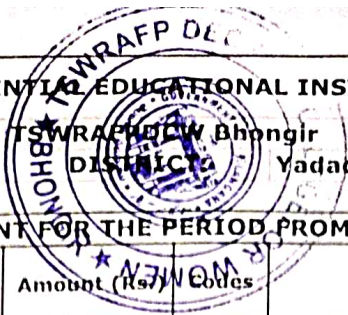
CODE: 62329

TSWRAPPEW Bhongir

DISTRICT

Yadadri Bhongir

RECEIPTS AND PAYMENTS ACCOUNT FOR THE PERIOD FROM 01.04.2021 TO 31.03.2022



Codes	RECEIPTS	Amount (Rs.)	Codes	PAYMENTS	Amount (Rs.)
	OPENING BALANCE			School/College Maintenances	
	Cash in Hand		2106	GSLI - Society	
	Petty Cash Balance		2019	Contribution to ERF	
	Bank Balance	6,10,612	2111	Medical reimbursment	
			2113	C M Relief fund	
			3002-05	Govt.Challans	
			6001-04		
			06, 6018	Pay & Allowances	1,97,40,510
			19		
	REVENUE RECEIPTS				
1003	Interest on FDR	5,443	6006-	EL Encashment	
1004	Interest on SB a/c		6007	PPF/CPF	
1005	Sale of Gunny Bags/Broken Rice old news papers/condemned furniture, empty oil tins/ milk covers/ unserviceable articles etc.,	20,980		Payment of Professional Tax	97,350
1006-07	Sale of Tender Applications	6,000	6011	PRC Arrears	23,024
1104	Fines - Collected from students		6015	TTA	12,140
1104	Rent from Quarters (Salary Deductions)		6016	LTC	
	Day Scholar SSC Examination Fee		6017	Educational concession	
			6018	Arrears	7,58,017
				Medical/Diet Account	1,01,580
			6020	Funeral Charges to staff	
			6012-13	TA (Travel Expenses of students)	2,06,820
	CAPITAL RECEIPTS				
	Salaries to Diet account	92,580		School/college Expenditure	
1002	Head office A/C (General)	1,75,65,386	4003	Development of School Campus	10,055
1002	Head office A/C (Salaries)	1,66,72,180	4003	Misc contingent Expenses including Camp Maintenance	
2106	Head office GSLI		4004	Sweeping Contract Expenditure	3,60,780
3003	Head office G.I.S		4005	Bore well repair charges	19,043
3004	Head office G.P.F		4006	Repairs and maintainance of Electricals	
2109	Employees Relief Fund (ERF)		4007	Repairs to furniture	
2001	Earnest money deposit (EMD)	3,74,000	4013-	Diesel /Kerosene (Emergency Lighting)	2,450
	Other Receipts		4014		
	Specific Receipts		6022	Hospitality charges	2,500
3011	Funds from SSC Board (Mgu)	57,933	7021	Advertisement Charges	
2003	Funds from Board of Intemediate Education (BIE)		7024-26	Telephone & Internet Charges	
2014	Post Metric Scholarship		7025	Postage/Telegram	
2014	Cash Awards / Prathibha Awards		7027	CUG	643
2008-10	Other Awards		7029	Stationery office	4,88,514
2004	Other Scholarship			IMPACT Programme	1,24,000
2011	Teaching Grant			Expenditure on Students Amenities	
2012	Red Ribbon		5002	Student Uniforms	
2013	Rajiv Vidya Mission (RVMS)		5003	Bedding Material	
2014	School Grant		5005	Purchase of Towels	
2002	SSA Grant		5006	PT Dresses	
4202	Balika Sisu Samrakshana scheme		5007-10	Note Books & Text Books, Work Books & EMCET Book	506852
4203	SAAP Funds		5014	Stitching Charges	
4204	Samkeshma Bata		5101	Barber Charges	
2014	R W S		5102	Washing Charges	
2014	Inter Account Bank Transfer from General a/c to Salary a/c		5103	Cosmetic Charges	1,08,780
			5301	Plates & Glasses	
	Loans & Advancees		5302	Trunk Boxes	
1008	Inter-Units Transfers				
2101	APCO Advance				

TELANGANA SOCIAL WELFARE RESIDENTIAL EDUCATIONAL INSTITUTIONS SOCIETY (TSWREIS)

UNIT (RCO/School/College)
CODE: 62329

TSWRAPDCW Bhongir

DISTRICT:

Yadadri Bhongir

RECEIPTS AND PAYMENTS ACCOUNT FOR THE PERIOD FROM 01.04.2021 TO 31.03.2022

Codes	RECEIPTS	Amount (Rs.)	Codes	PAYMENTS	Amount (Rs.)
2102	Education Advance		5303	Footwear	
2103	Festival Advance		5304	Stationery	
2002	Fixed Deposits (Matured)	3,61,000		Student Diet Expenses	
	Recoveries		5201-03	Diet Expenditure	44,32,434
1101	House Rent Recovery		5204	Catering Expenses	5,84,943
1102	Recoveries of Water and maintenance charges from staff		5205	Hostel Contingent Expenses	4,80,197
1103	Recovery of excess Payment (Nature)			Health & Hygiene	
2005	National Green Corporation		2114	Hospitalization/Surgery Expenses	
2006	TDS		5012	Funeral charges/Exgretia to students	
2015	Recoveries of telephone charges from staff		5104	Medicine/First AID Expenses	15,520
2108	Refund of Unspent Advance (Nature)	1,06,313	5105	Conveyance to Sick Students	30,144
2113	Recoveries of C M Relief fund		6005	Doctors Honorarium	2,000
2117	Flag Day			REVENUE PAYMENTS:	
3006	Payment of Income Tax (Staff)		4001	Maintenance of Garden	
6008	Recovery of Prof. Tax		4003	Development of campus	
7028	Payment of Xerox charges (RTI)		4008, 4017, 4018	Rent, Rates & Taxes Inst. Prof tax	15,29,056
2014/1005	Other receipts (Cancellation of Cheques)	2,85,742			
	Received from TSRTC Uppal	96,845	4009-10	Water & Electricity (Electricity Charges)	6,62,418
	Received from TSWRDCW Nalgonda	2,50,000		Other Payments	
			2006	TDS	14,03,362
			3006	Payment of Income Tax (Staff)	4,36,131
			3006	Income Tax	
			3011	Class Room Consumables	1,200
			3016	Penalties SSC/BIE	
			3017	Vocational students Training Programe	
			3012 /4108	Laboratory Consumables	
			4016	Payment of Septic Tank & Draiage Cleaning Charges	
			5013	Transportation Charges	11,16,128
			6008	Prof.Tax	
			6021	Vehicle Hire Charges	2,10,608
			7014	Consultancy Rumuneration Charges	3,000
			7018	Maintance of Computer Lab & Other Consumbles	
			7020	Repaires and maintenance or Equipment	
			7022	Bank Charges	974
			7023	Payment of Incentive Charges to Students/Other Payment	67,400
			7026	Payment of Telephone Charges	
			7028	Payment of Xerox Charges	
				Academic Activities	
			2115	Entrance Test Expenses	41,666
			2116	Science Fair	
			2117	Flag Day	
			3007	Affiliation Fee	1,64,030
			3008	Payment of Examination Fee	9,86,585

TELANGANA SOCIAL WELFARE RESIDENTIAL EDUCATIONAL INSTITUTIONS SOCIETY (TSWREIS)

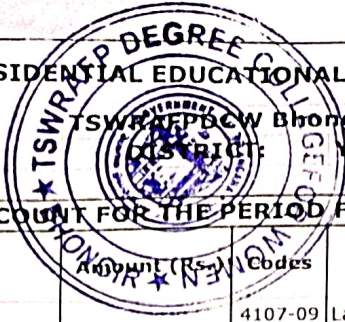
UNIT (RCO/School/College)

CODE: 62329

TSWRDCW Bhongir

DISTRICT:

Yadadri Bhongir



RECEIPTS AND PAYMENTS ACCOUNT FOR THE PERIOD FROM 01.04.2021 TO 31.03.2022

Codes	RECEIPTS	Amount (Rs.)	Codes	PAYMENTS	Amount (Rs.)
			4107-09	Lab Furniture & Equipments	
			4110-01	Class room Furniture	
				School/College Equipment	
			4102	Craft , music ,Audio Etc.	
			4104	Games Equipment	
			7030	Computer & Peripherals	
			7031	Duplicator / Computer printers	
				Other School/ College Equipment	
			4013	Petromax/Solar/Gas Lights	
			4103	Electrical Fans and Coolers	
			4111	Kitchen Utensils	
			7033	Purchase of Vehicles	
				CAPITAL PAYMENTS:	
			4002	Development of Play Fields (Campus)	
			4201	Land & Buildings	
				Loans & Advances	
			1008	Inter Unit Transfer	
			2101	APCO Advance Recovery	
			2102	Educational Advance	
			2103	Festival Advance	
			2105	CUG Bill Payment	
			2108	Tour Advance	
			5001	Loans & Advances to Others	
				Funds return tohead office	78,518
				Deposits and Other Payments	
			1003	Intrest on Fixed Deposit	5,443
			2002	Fixed Deposit	40,000
			2001	Refund of EMD	6,95,000
				Imprest amount	5,000
				Cancellation	1,30,000
				other College transfer amount (TSWRDCW Nalgonda)	2,50,000
	DIRECT RECEIPTS			DIRECT PAYMENTS	
	GSLI	4,000		GSLI	4,000
	CPS	37,17,265		CPS	37,27,847
	REGULAR SALARY	63,93,472		REGULAR SALARY	63,93,672
	PART-TIME	5,09,986		PART-TIME	5,09,986
	FLAG DAY FUND	3,400		FLAG DAY FUND	3,400
	ERF FUND	3,800		ERF FUND	3,800
	BUILDING RENT CONTRA ENTRY	81,13,330		BUILDING RENT CONTRA ENTRY	81,13,330
	Defence Staff Honorarium Direct Payment	5,04,000		Defence Staff Honorarium Direct Payment	5,04,000
				Closing Balances	
				Cash in Hand	
				Petty Cash Balance	
				Bank Balances	2,82,720
	Total	5,57,54,267		Total	5,57,54,267

PRINCIPAL 27/12
SWRAFP DEGREE COLLEGE (W)
BHONGIR



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) BHONGIRI (W) DEGREE COLLEGE, YADADRI 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.



H.No. 6-3-1186/A/6, (New No.325)
2nd Floor, Chinna Balreddy Building,
Adjacent Lane to ITC Kakatiya Hotel,
Begumpet, Hyderabad-500 016.

D.No. 39-16-4B/S
Garuda Hotel Lane
Labbipet,
Vijayawada - 520 010.

H.No. 8-22-5/1, FF3
Neeladri Towers, Pattabi Street,
Gandhi Nagar,
Kakinada - 533 004.

E-mail : nageswararaog207@gmail.com / nageswararaog@rediffmail.com

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:

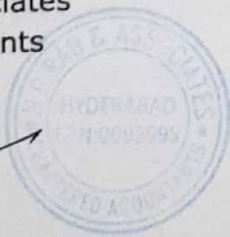
To the best of our knowledge and belief, we have obtained all the information and explanations that are necessary for the purpose of audit. In our opinion proper books of accounts have been kept by the school, so far as appears from our examination of those books. The Balance sheet, Income & Expenditure 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. 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 NG Rao & Associates
Chartered Accountants



(G. Nageswara rao)

Partner,

M.No.207300

Place: Hyderabad

Date:17.08.2023

UDIN: 23207300BGVEIV1359

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)
BHONGIRI (W) DEGREE COLLEGE, YADADRI DISTRICT
Financial Year 2022-23**

Audit Period of the Year : 2022-23
 Audit Period of the Principal : k.Spandana
 Period of service : 31.07.22 to 17.03.23
 Contact.no : 9676626444
 Data entry operator : B. Ramesh
 Period of service : 01.04.21 to 31.03.22
 Contact.no : 9182709884

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.
- 3) Transportations & Hamali charges were paid in cash during the year.

DIET:

1. TDS challans for the F.Y. 2022-2023 was not produced at the time of audit.

Date	Particulars	Cheque /Cash	Amount	Observations
26.05.2022	Bulling rent	E-kubar	1019371	Amount paid to yellow stone Bulling owner towards Bulling rent but bills were not produced at the time of audit.
10.06.2022	Transport	585571	20000	Amount paid to sivakumar towards Transport charges but bills were not produced at the time of audit.
30.06.2022	Cosmetics		96360	Amount paid to student towards Cosmetics charges but bills was not produced
17.10.2022	NCC Material	347502	37580	Amount paid to K.Sivakumar towards NCC Material but supporting bills were not produced at the time of audit.
17.10.2022	NCC Material	347503	39196	Amount paid to K. Renukadevi towards NCC material but supporting bills were not produced at the time of audit.

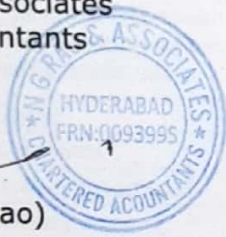


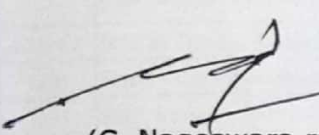
SALARY:

4) Following discrepancies were also observed during the course of audit.

Date	Vh No	Particulars	Cheque /Cash	Amount	Observations
8.04.2022	30	INCOME TAX	816039	20000	Amount paid yourself towards INCOME TAX but Challana was not produced at the time of Audit
13.03.2023	129	INCOME TAX	816075	787497	Amount paid yourself towards INCOME TAX but Challana was not produced at the time of Audit

For NG Rao & Associates
Chartered Accountants




(G. Nageswara rao)
Partner,
M.No.207300
Place: Hyderabad
Date: 17.08.2023

TELANGANA SOCIAL WELFARE RESIDENTIAL EDUCATIONAL INSTITUTIONS SOCIETY (TSWREIS)

UNIT (RCO/School/College)

TSWRDC/BHONGIR

CODE:

DISTRICT:

Yadadri Bhongir

RECEIPTS AND PAYMENTS ACCOUNT FOR THE PERIOD FROM 01.04.2022 TO 31.03.2023

Codes	RECEIPTS	Amount (Rs.)	Codes	PAYMENTS	Amount (Rs.)
	OPENING BALANCE			School/College Maintenances	
	Cash in Hand		2106	GSLI - Society	
	Petty Cash Balance		2019	Contribution to ERF	
	Bank Balance	2,82,720	2111	Medical reimbursment	
			2113	C M Relief fund	
			3002-05	Govt. Challans	
	REVENUE RECEIPTS		6001-04-06, 6018-19	Pay & Allowances	10,42,506
1003	Interest on FDR	9,219			
1004	Interest on SB a/c		6006-	EL Encashment	
1005	Sale of Gunny Bags/Broken Rice old news papers/condemned furniture, empty oil tins/ milk covers/ unserviceable articles etc.,	26,452	6007	PPF	
				Payment of Professional Tax	83,550.00
			6011	PRC Arrears	-
1006-07	Sale of Tender Applications	1,000	6015	TTA	
1104	Fines - Collected from students	44,018	6016	LTC	
1104	Rent from Quarters (Salary Deductions)		6017	Educational concession	
	Day Scholar SSC Examination Fee		6018	Arrears	
			6020	Funeral Charges to staff	
	CAPITAL RECEIPTS		6012-13	TA	
1002	Head office A/C (General)	92,45,715		School/college Expenditure	
1002	Head office A/C (Salaries)	18,95,351	4003	Development of School Campus	1,69,305
2106	Head office GSLI		4003	Misc contingent Expenses including Camp Maintenance	
3003	Head office G.I.S		4004	Sweeping Contract Expenditure	1,36,080
3004	Head office G.P.F		4005	Bore well repair charges	16,000
2109	Employees Relief Fund (ERF)		4006	Repairs and maintainance of Electricals	53,066
2001	Earnest money deposit (EMD)	3,39,000	4007	Repairs to furniture	1,79,159
		-	4013-4014	Diesel /Kerosene (Emergency Lighting)	5,560
	Specific Receipts	-	6022	Hospitality charges	
3011	Funds from SSC Board	13,374	7021	Advertisement Charges	
2003	Funds from Board of Intemediate Education (BIE)		7024-26	Telephone & Internet Charges	8,000
2014	Post Metric Scholarship		7025	Postage/Telegram	
2014	Cash Awards / Prathibha Awards		7027	CUG	
2008-10	Other Awards		7029	Stationery office	8,226
2004	Other Scholarship			IMPACT Programme	
2011	Teaching Grant			Swatch gurukul programme	8,951
2012	Red Ribbon			Expenditure on Students Amenities	
2013	Rajiv Vidya Mission (RVMS)		5002	Student Uniforms	
2014	School Grant		5003	Bedding Material	
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	
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	6,69,520
			5301	Plates & Glasses	
	Loans & Advancees		5302	Trunk Boxes	
1008	Inter-Units Transfers				
2101	APCO Advance				

TELANGANA SOCIAL WELFARE RESIDENTIAL EDUCATIONAL INSTITUTIONS SOCIETY (TSWREIS)

UNIT (RCO/School/College)

TSWRDC/BHONGIR

CODE:

DISTRICT:

Yadadri Bhongir

RECEIPTS AND PAYMENTS ACCOUNT FOR THE PERIOD FROM 01.04.2022 TO 31.03.2023

Codes	RECEIPTS	Amount (Rs.)	Codes	PAYMENTS	Amount (Rs.)
2102	Education Advance		5303	Footwear	
2103	Festival Advance		5304	Stationery	2,80,969
2002	Fixed Deposits (Matured)	4,26,000		Student Diet Expenses	
	Recoveries		5201-03	Diet Expenditure	1,09,270
			5204	Catering Expenses	2,27,994
1101	House Rent Recovery			Gas Expenses	7,35,543
1102	Recoveries of Water and maintainence charges from staff		5205	Hostel Contingent Expenses	1,69,978
1103	Recovery of excess Payment (Nature)			Incentive amount/Director	25,000
2005	National Green Corporation			Health & Hygiene	
2006	TDS		2114	Hospitalization/Surgery Expenses	
2015	Recoveries of telephone charges from staff		5012	Funeral charges/Exgretia to students	
2108	Refund of Unspent Advance (Nature)		5104	Medicine/First AID Expenses	17,739
2113	Recoveries of C M Relief fund		5105	Conveyance to Sick Students	33,635
2117	Flag Day		6005	Doctors Honorarium	
3006	Payment of Income Tax (Staff)			REVENUE PAYMENTS:	
6008	Recovery of Prof. Tax		4001	Maintenance of Garden	
7028	Payment of Xerox charges (RTI)		4003	Development of campus	
	Refund of TSRTC Uppal	22,158	4008, 4017, 4018	Rent, Rates & Taxes Inst. Prof tax	4,68,050
	Other receipts	4,980			
	Amount received from building owner	4,68,050	4009-10	Water & Electricity (Electricity Charges)	10,14,278
	Amount return to bank	73,000	2006	TDS	14,09,727
	DD / Cheque cancellation	56,609	3006	Payment of Income Tax (Staff)	13,61,497
	Swatch Gurukul prize (RCO)	20,000	3006	Income Tax	
	NCC Camp fee Refund	26,212	3011	Class Room Consumables	1,600
			3016	Penalties SSC/BIE	
			3017	Vocational students Training Programe	
			3012 /4108	Laboratory Consumables	
			4016	Payment of Septic Tank & Draiage Cleaning Charges	
			5013	Transportation Charges (amenities)	11,500
			6013	TA Claim of staff	59,429
			6021	Vehicle Hire Charges	8,900
			7014	Consultancy Rumuneration Charges	2,000.00
			7018	Maintance of Computer Lab & Other Consumbles	
			7020	Repaires and Maintenance of Equipment	
			7022	Bank Charges	1,770.00
			7023	Payment of Incentive Charges to Students	
			7026	Payment of Telephone Charges	
			7028	Payment of Xerox Charges	3,411.00
				NCC Related Exp	3,50,894.00
				Academic Activities	
			2115	Entrance Test Expenses	
			2116	Science Fair	
			2117	Flag Day	
			3007	Affiliation Fee	48,320

TELANGANA SOCIAL WELFARE RESIDENTIAL EDUCATIONAL INSTITUTIONS SOCIETY (TSWREIS)

UNIT (RCO/School/College)

TSWRDC/BHONGIR

DISTRICT:

Yadadri Bhongir

RECEIPTS AND PAYMENTS ACCOUNT FOR THE PERIOD FROM 01.04.2022 TO 31.03.2023

Codes	RECEIPTS	Amount (Rs.)	Codes	PAYMENTS	Amount (Rs.)
			3008	Payment of Examination Fee	1,93,070
				AFCAT and CDS online course fee	57,994.00
			3013 & 4015	Printing of Exam. Papers / Health Cards & Progress Cards	
			3014-15	Expenditure on Training Programmes (Staff & Non Teaching)	11,94,230
			5011	Conv to Students Exam Centres	8,62,919
				AFCAT and CDS Exam transportation	60,936
				IGNITE/SCIENCE FAIR/IPACT	
				Extra - Curricular Activities	
			2005	Scouts & Guides/ACC/NCC	2,86,219.00
			4011	Payment of Games & Sports Events	1,08,970
			4012	Annual day /Parents Day/ Celebration of National Events.	5,916
			4104	Games & Sports Material Purchases	
				Specific Payments	
			1004	Intrest on SB A/c Sent Head Office	
			1005	Sale of Gunny Bags sent to Head Office	28,870
			1006	Sale of Tender applications transferred to Head Office	1,000
			1101	HRA Recovery of staff sent to Head Office	
			1102	Recoveries of Water and maintainence charges from staff sent to Head Office	
			1103	Excess pay sent to Head Office	
			1104	Fine amount transferred to Head Office	41,600
			3011	Teaching Learning Equipment	
				Progress Report	
			2003	SSC Boards Expenses/MGU	34,878
			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	76,456
			3012	Laboratory Consumables	
			5010	Purchase of EAMCET/IIT Books	
			3010	Purchase of Library Books	59,520
				Purchases	

TÉLANGANA SOCIAL WELFARE RESIDENTIAL EDUCATIONAL INSTITUTIONS SOCIETY (TSWREIS)

UNIT (RCO/School/College)		TSWRDC/BHONGIR			
CODE:		DISTRICT:		Yadadri Bhongir	
RECEIPTS AND PAYMENTS ACCOUNT FOR THE PERIOD FROM 01.04.2022 TO 31.03.2023					
Codes	RECEIPTS	Amount (Rs.)	Codes	PAYMENTS	Amount (Rs.)
	Arreares	7,92,246		Building Rent	57,76,429.00
	PRC Arrears	7,56,168		Sweeping Contract Expenditure	2,80,185.00
	Examination fee	5,88,825		Examination fee	5,88,825.00
	Diet Charges (Vendor Payments)	75,19,904		Diet Charges (Vendor Payments)	67,84,361.00
				Closing Balances	
				Cash in Hand	
				Petty Cash Balance	
				Bank Balances	8,68,648
	Total	6,24,79,060		Total	6,24,79,060

For N G Rao & Associates
Chartered Accountants



(G Nageswara Rao)
Partner, M.B.No.207300
Place: Hyderabad
Date: 17.08.2023

UNIT (RCO/School/College)
TSWRDC/BHONGIR

Principal

TELANGANA SOCIAL WELFARE RESIDENTIAL EDUCATIONAL INSTITUTIONS SOCIETY (TSWREIS)

UNIT (RCO/School/College) TSWRDC/BHONGIR

CODE: DISTRICT: Yadadri Bhongir

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	-	1003	Interest on FDR	9,219
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	26,452
2113	C M Relief fund	-			
3002-05	Govt.Challans	-	1006-07	Sale of Tender Applications	1,000
6001-04-06, 6018-19	Pay & Allowances	10,42,506	1104	Fines - Collected from students	44,018
			1104	Rent from Quarters (Salary Deductions)	-
6006-	EL Encashment	-	1103	Recovery of excess Payment (Nature)	
6007	PPF	-	2108	Refund of Unspent Advance (Nature)	
	Payment of Professional Tax	83,550	3006	Payment of Income Tax (Staff)	
6011	PRC Arrears	-			
6015	TTA	-			
6016	LTC	-			
6017	Educational concession	-			
6018	Arrears	-			
6020	Funeral Charges to staff	-			
6012-13	TA	-			
	School/college Expenditure				
4003	Development of School Campus	1,69,305			
4003	Misc contingent Expenses including Camp Maintenance	-			
4004	Sweeping Contract Expenditure	1,36,080			
4005	Bore well repair charges	16,000			
4006	Repairs and maintainance of Electricals	53,066			
4007	Repairs to furniture	1,79,159			
4013-4014	Diesel /Kerosene (Emergency Lighting)	5,560			
6022	Hospitality charges	-			
7021	Advertisement Charges	-			
7024-26	Telephone & Internet Charges	8,000			
7025	Postage/Telegram	-			
7027	CUG	-			
7029	Stationery office	8,226			
	IMPACT Programme	-			
	Expenditure on Students Amenities				
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	6,69,520			
5301	Plates & Glasses	-			
5302	Trunk Boxes	-			
5303	Footwear	-			
5304	Stationery	2,80,969			
	Student Diet Expenses				
5201-03	Diet Expenditure	2,34,518			

TELANGANA SOCIAL WELFARE RESIDENTIAL EDUCATIONAL INSTITUTIONS SOCIETY (TSWREIS)

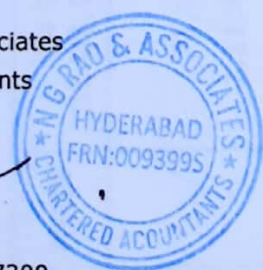
UNIT (RCO/School/College)		TSWRDC/BHONGIR			
CODE:		DISTRICT:		Yadadri Bhongir	
INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD FROM 01.04.2022 TO 31.03.2023					
Codes	EXPENDITURE	Amount (Rs.)	Codes	INCOME	Amount (Rs.)
5204	Catering Expenses	2,27,994			
5205	Hostel Contingent Expenses	1,94,978			
	Health & Hygiene				
2114	Hospitalization/Surgery Expenses	-			
5012	Funeral charges/Exgretia to students	-			
5104	Medicine/First AID Expenses	17,739			
5105	Conveyance to Sick Students	33,901			
6005	Doctors Honorarium	-			
4105	Medical Kit	-			
	REVENUE PAYMENTS:				
4001	Maintenance of Garden	-			
4003	Development of campus	-			
4008, 4017, 4018	Rent, Rates & Taxes Inst. Prof tax	4,68,050			
4009-10	Water & Electricity (Electricity Charges)	10,14,278			
	Other Payments				
2006	TDS	14,09,727			
3006	Payment of Income Tax (Staff)	13,61,497			
3006	Income Tax	-			
3011	Class Room Consumables	1,600			
3016	Penalties SSC/BIE	-			
3017	Vocational students Training Programe	-			
3012 /4108	Laboratory Consumables	-			
4016	Payment of Septic Tank & Draiage Cleaning Charges	-			
5013	Transportation Charges	11,500			
6008	Prof.Tax	59,429			
6021	Vehicle Hire Charges	8,900			
7014	Consultancy Rumuneration Charges	2,000			
7018	Maintance of Computer Lab & Other Consumbles	-			
7020	Repaires and Maintenance of Equipment	-			
7022	Bank Charges	1,770			
7023	Payment of Incentive Charges to Students	-			
7026	Payment of Telephone Charges	-			
7028	Payment of Xerox Charges	3,411			
	Academic Activities				
2115	Entrance Test Expenses	-			
2116	Science Fair	-			
2117	Flag Day	-			
3007	Affiliation Fee	48,320			
3008	Payment of Examination Fee	1,93,070			
3013 & 4015	Printing of Exam. Papers / Health Cards & Progress Cards	-			
3014-15	Expenditure on Traning Programmes (Staff & Non Teaching)	11,94,230			
5011	Conv to Students Exam Centres	8,62,919			
	IGNITE/SCIENCE FAIR/IPACT	-			
	Extra - Curriculam Activites				
2005	Scouts & Guides/ACC/NCC	2,86,219			

TELANGANA SOCIAL WELFARE RESIDENTIAL EDUCATIONAL INSTITUTIONS SOCIETY (TSWREIS)

UNIT (RCO/School/College) _____ TSWRDC/BHONGIR
 DISTRICT: _____ Yadadri Bhongir
INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD FROM 01.04.2022 TO 31.03.2023

Codes	EXPENDITURE	Amount (Rs.)	Codes	INCOME	Amount (Rs.)
4011	Payment of Games & Sports Events	1,08,970			
4012	Annual day /Parents Day/ Celebration of National Events.	5,916			
4104	Games & Sports Material Purchases	-			
	Specific Payments				
1004	Intrest on SB A/c Sent HO	-			
1003	Intrest on Fixed Deposit	9,219			
1005	Sale of Gunny Bags	28,870			
1006	Sale of Tender applications transferred to Head Office	1,000			
1101	HRA Recovery of staff	-			
1102	Recoveries of Water and maintainence charges from staff	-			
1103	Excess pay	-			
1104	Fine amount transferred to Head Office	41,600			
3011	Teaching Learning Equipment	-			
	Remittance to RCO				
	Library Expense				
3009	Purchase of Newspaper and Periodicals	76,456			
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	1,04,79,333
	Total	1,05,60,022		Total	1,05,60,022

For N G Rao & Associates
Chartered Accountants



(Signature)
 (G Nageswara Rao)
 Partner, M.B.No.207300
 Place: Hyderabad
 Date: 17.08.2023

UNIT (RCO/School/College)
TSWRDC/BHONGIR

Principal

TELANGANA SOCIAL WELFARE RESIDENTIAL EDUCATIONAL INSTITUTIONS SOCIETY (TSWREIS)

UNIT (RCO/School/College)

TSWRDC/BHONGIR

CODE:

DISTRICT: Yadadri Bhongir

BALANCE SHEET AS ON 31.03.2023

LIABILITIES	NOTE	As on 31.03.2023	As on 31.03.2022	ASSETS	NOTE	As on 31.03.2023	As on 31.03.2022
Capital Reserve							
Opening Balance		21,68,788	24,59,965	Current Assets	3	14,30,847	15,56,095
Add: Grants received from Head Office		1,11,41,066	3,42,37,566	Fixed Assets	4	17,28,870	15,49,321
Add: Excess of Income over Expenditure		1,04,79,333	3,45,28,743	Loans & Advances (Asstes)	5	1,875	1,875
Less: Excee of Expenditure over Income		28,30,521	21,68,788	other advances(diff opening)		-	-
Current Liabilities	1	11,11,437	11,32,941	Closing Balances			
Loans & Advances (Liabilities)	2	88,480	88,480	Cash in Hand		-	-
				Petty Cash Balance		198	198
				Bank Balances		8,68,648	2,82,720
TOTAL		40,30,438	33,90,209	TOTAL		40,30,438	33,90,209

For N G Rao & Associates
Chartered Accountants



(G Nageswara Rao)
Partner, M.B.No.207300
Place: Hyderabad
Date: 17.08.2023

UNIT (RCO/School/College)
TSWRDC/BHONGIR

Principal

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

UNIT (RCO/School/College)

TSWRAFPDCW Bhongir

CODE:

DISTRICT:

Yadadri Bhongir

Note: 1

Current Liabilities

Notes to the Accounts

Particulars	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)	12,09,623	3,39,000	3,39,000	12,09,623
Funds from SSC Board	63,316	13,374	34,878	41,812
Funds from BIE	3,500	-	-	3,500
Post Metric Scholarship	(10,000)	-	-	(10,000)
Cash Awards / Prathibha Awards	(3,500)	-	-	(3,500)
Other Awards	(26,562)	-	-	(26,562)
Other Scholarship	(86,000)	-	-	(86,000)
Teaching Grant	(15,586)	-	-	(15,586)
Red Ribbon	-	-	-	-
Rajiv Vidya Mission (RVMS)	-	-	-	-
School Grant	(1,850)	-	-	(1,850)
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	-	-	-	-
	11,32,941	3,52,374	3,73,878	11,11,437

Note: 2

Loans & Advances (Liabilities)

Particulars	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	84,580	-	-	84,580
APCO Advance	-	-	-	-
Other Advances	3,900	-	-	3,900
National Green corporation (APNGC)	-	-	-	-
Medical Reimbursement	-	-	-	-
TDS Payable	-	-	-	-
Incentives	-	-	-	-
Advance from B.I.E	-	-	-	-
	88,480	-	-	88,480

Note: 3

Current Assets

Particulars	Opening Balance as on 01.04.2022	During the year Payments	During the year Receipts	Closing Balance as on 31.03.2023
Fixed Deposit	9,00,000	4,26,000	4,26,000	9,00,000
Closing Stock	1,25,248	-	-	1,25,248
Other Deposits	-	-	-	-
Transfer to Head Office	5,30,847	-	-	5,30,847
Receivables	-	-	-	-
	15,56,095	4,26,000	4,26,000	14,30,847

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

UNIT (RCO/School/College)

TSWRFPDCW Bhongir

CODE:

DISTRICT:

Yadadri Bhongir

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	96,324	59,520		1,55,844
Furniture & Equipments	10,000			10,000
Hostel Furniture & Equipments	6,28,583	-		6,28,583
Lab Furniture & Equipments	1,55,371	-		1,55,371
Class Room Furniture	2,26,490	-		2,26,490
School/College Equipment	-			-
Craft , Music ,Audio Etc.	10,273	-		10,273
Games Equipment	2,38,487	-		2,38,487
Computer & Peripherals	-	14,456		14,456
Duplicator / Computer printers	18,090	53,218		71,308
Other School/ College Equipment	-			-
Petromax/Solar/Gas Lights	-	-		-
Electrical Fans and Coolers	1,43,671	-		1,43,671
Kitchen Utensils	22,032	-		22,032
Purchase of Vehicles	-	-		-
Development of campus/ Play Field	-	-		-
Land & Buildings	-	52,355		52,355
	-	-		-
	15,49,321	1,79,549	-	17,28,870

**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	1,875	-		1,875
Tour Advance		-		-
Loans & Advances to Others		-		-
GPF trust				-
	1,875	-	-	1,875

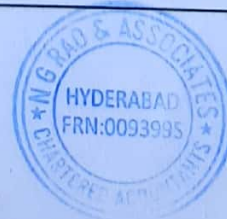


**TELANGANA SOCIAL WELFARE RESIDENTIAL EDUCATIONAL INSTITUTIONS
SOCIETY (TSWREIS)**

Name of the Institution:	TSWRDCW - Bhongir
Name of the District:	Yadadri Bhongir
Institution Code :	62329
Bank A/C Number:	62477892803

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

S No	Date	Particulars (Bank code with description)	Amount
1	06.04.2022	Regular staff income tax and professional tax for the month of Mar-2023	53800
2	06.04.2022	Out Sourcing Salary for the month of Mar-2022	132554
3	11.04.2022	CPS Amount of K.Srilatha	5840
4	25.04.2022	Part time staff professional tax for the month of Mar-23	3350
5	05.05.2023	Part time staff professional tax for the month of Apr-23	3150
6	05.05.2022	Out Sourcing Salary for the month of Apr-2022	121579
7	09.05.2023	Regular staff income tax and professional tax for the month of Apr-2023	53800
8	02.06.2022	Out Sourcing Salary for the month of May-2022	132554
9	08.06.2023	Regular staff income tax and professional tax for the month of May-2023	23800
10	28.06.2022	Part time staff professional tax for the month of May-23	2950
11	14.07.2022	Regular staff income tax and professional tax for the month of June-2023	23600
12	16.07.2022	Part time staff professional tax for the month of June-23	3150
13	16.07.2023	Out sourcing staff TDS for the month of June-2022	98
14	04.08.2022	Part time staff professional tax for the month of June-23	3300
15	04.08.2022	Out sourcing staff TDS for the month of June-2022	98
16	08.08.2022	Regular staff income tax and professional tax for the month of July-2023	23600
17	05.09.2022	Maternity leave period CPS	56752
18	06.09.2022	Regular staff income tax and professional tax for the month of Aug-2023	23600
19	07.09.2022	Part time staff professional tax and outs sourcing staff TDS for the month of Aug-2022	2848
20	28.09.2022	Regular staff (VRO) Professional tax and GLIS	515
21	03.10.2022	Regular staff income tax and professional tax for the month of Sep-2023	23800
22	11.10.2022	Part time staff professional tax and outs sourcing staff TDS for the month of Sep-2022	2442
23	03.11.2022	Regular staff income tax and professional tax for the month of Oct-2023	23800
24	07.11.2022	Regular staff (VRO) Professional tax and GLIS	515
25	07.11.2022	Part time staff professional tax and outs sourcing staff TDS for the month of Oct-2022	2248



26	03.12.2022	Regular staff income tax and professional tax for the month of Nov-2023	63800
27	05.12.2022	Regular staff (VRO) Professional tax and GLIS	1030
28	06.12.2022	Part time staff professional tax and outs sourcing staff TDS for the month of Nov-2022	3248
29	07.01.2023	Regular staff income tax and professional tax for the month of Dec-2023	63800
30	16.01.2023	Part time staff professional tax and outs sourcing staff TDS for the month of Oct-2022	3266
31	02.02.2023	Regular staff (VRO) Professional tax and GLIS	365
32	10.02.2023	Regular staff income tax and professional tax for the month of Jan-2023	237800
33	13.02.2023	Regular staff (VRO) Professional tax and GLIS	515
34	13.02.2023	Part time staff professional tax and outs sourcing staff TDS for the month of Jan-2022	3253
35	02.03.2023	Regular staff income tax and professional tax for the month of Feb-2023	791297
36	13.03.2023	Part time staff professional tax and outs sourcing staff TDS for the month of Feb-2022	2869
37	30.03.2023	Regular staff (VRO) Professional tax and GLIS	365
		TOTAL	1895351



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

Name of the Institutions:	TSWRAFPDCW Bhongir
Name of the District:	Yadadri Bhongir
Institution Code :	4131
Bank A/C Number:	62477892803

DIET ACCOUNT

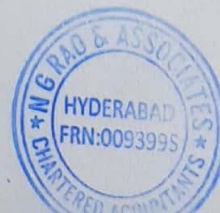
HEAD OFFICE RECEIPTS FY 2022-23

S No	Date	Particulars (Bank code with description)	Amount
1	06.04.2022	Sweeping and sanitation	35000
2	11.04.2022	Electricity charges M/o Jan-2022	25363
4	26.04.2022	electricity charges	60963
5	26.04.2022	Diet charges for the month of Jan - 2022	65770
6	26.04.2023	Rice and rice transportation for the month of Feb-2022	10796
7	26.04.2023	Man power charges for the month of Jan&Feb-2022	48174
8	27.04.2023	SSB Honorarium	501400
9	20.05.2022	Sweeping and sanitation	35000
10	20.05.2022	Defence staff TDS M/o Apr-2023	52000
11	20.05.2022	Maintenance for the month of Mar&Apr-2023	120000
12	24.05.2022	Electricity charges M/o Mar-2022	96523
13	24.05.2023	AFCAT Transportation	19000
14	26.05.2022	Building Rent TDS	113263
15	26.05.2022	Rice and rice transportation for the month of Mar-2022	13370
16	30.05.2022	Man power charges for the month of Mar - 2022	26536
17	08.06.2022	Rice and Rice transportation M/o Apr-2022	11740
18	08.06.2022	Diet TDS M/o of Apr-2023	11601
19	08.06.2022	Sweeping and sanitation	35000
20	08.06.2022	Maintenance for the month of May-2022	60000
21	08.06.2022	Defence staff TDS	50307
22	08.06.2023	Manpower	4494
23	16.06.2022	Cosmetic charges	768040
24	02.07.2022	Electricity charges	98536
25	02.07.2022	Examination Transportation charges	178110
26	02.07.2022	Examination Transportation charges	81900
27	07.07.2022	Stationery charges	280969
28	07.07.2022	Diet TDS M/o of May-2023	8553
29	07.07.2022	Rice, Rice transportation	23926
30	07.07.2022	Man power charges	21762
31	07.07.2022	Defence staff TDS, maintenance and sweeping sanitation material	94140
32	21.07.2022	Electricity charges	93853
33	27.07.2022	Man power and Diet TDS M/o June - 2022	38247



HEAD OFFICE RECEIPTS FY 2022-23

S No	Date	Particulars (Bank code with description)	Amount
34	27.07.2022	Rice and rice transportation M/o June-2022	9624
35	08.08.2022	Defence staff TDS and maintenance M/o July-2022	105120
36	14.08.2022	Examinatin Transportation charges	306745
37	14.08.2022	Cosmetic charges	100800
38	14.08.2022	Games and Sports	3000
39	14.08.2022	Building Rent TDS and Maintenance	113264
40	14.08.2022	Building Rent TDS and Maintenance	113264
41	23.08.2022	Electricity charges	121674
42	23.08.2022	Building Rent TDS and Maintenance	84948
43	06.09.2022	Defence staff TDS, Paper advatisation and maintenance M/o Aug-2022	157319
44	16.09.2022	Building Rent TDS and Maintenance	84948
45	16.09.2022	Sweeping material and TDS	4620
46	16.09.2022	Sports Material	10000
47	20.09.2022	Electricity charges	87731
48	20.09.2022	Rice and Rice transportation	13887
49	20.09.2022	Diet TDS and Manpower	29495
50	23.09.2022	Cosmetic charges	42280
51	23.09.2022	Sports meet transportation	20000
52	29.09.2022	NCC Students camp fee	283137
53	11.10.2022	Defence saff TDS and Maintenance etc	178199
54	18.10.2022	Students camp fee and CDS Examination transportation	51392
55	27.10.2022	Rice charges	2779
56	27.10.2022	Diet TDS and Manpower	29348
57	03.11.2022	Defence saff TDS and Maintenance etc	118620
58	07.11.2022	Cosmetic charges	41020
59	14.11.2022	Door curtains and curtain rods	82825
60	14.11.2022	Display stand	26000
61	14.11.2022	Rope for military obstacle	60480
62	19.11.2022	Diet TDS and Manpower	18724
63	19.11.2022	Rice and Rice transportation	8092
64	28.11.2022	Building Rent TDS and Maintenance	84948
65	29.11.2022	Electricity charges	57620
66	29.11.2022	Electricity charges	95375
67	03.12.2022	Cosmetic charges	46900
68	03.12.2022	Diet TDS and Manpower	22422
69	03.12.2022	Rice and Rice transportation	4030
70	03.12.2022	Defence saff TDS and Maintenance etc	118520
71	05.12.2022	Building Rent TDS and Maintenance	84948



HEAD OFFICE RECEIPTS FY 2022-23			
S No	Date	Particulars (Bank code with description)	Amount
73	21.12.2022	Fans and Tube light	94500
74	29.12.2022	Students transportation	305952
75	16.01.2023	Defence saff TDS and Maintenance etc	147306
76	01.02.2023	Electricity charges	74692
77	01.02.2023	Diet TDS and Manpower	35196
78	01.02.2023	Rice and Rice transportation	8296
79	02.02.2023	Electricity charges	83996
80	06.02.2023	Diet TDS and Manpower	37702
81	06.02.2023	Rice and Rice transportation	8428
82	13.02.2023	CAT Application	5000
83	13.02.2023	Defence saff TDS and Maintenance etc	243878
84	13.02.2023	Building Rent TDS and Maintenance	84948
85	13.02.2023	Building Rent TDS and Maintenance	84948
86	28.02.2023	Electricity charges	66683
87	28.02.2023	Glasgow students expendiature	1323000
88	13.03.2023	Defence saff TDS and Maintenance etc	126255
89	18.03.2023	Diet TDS and Manpower	30440
90	18.03.2023	Rice and Rice transportation	6625
91	30.03.2023	Building Rent TDS and Maintenance	84948
92	30.03.2023	Electricity charges	62268
93	30.03.2023	Building Rent TDS and Maintenance	84948
94	31.03.2023	Examination fee	82000
95	31.03.2021	Man power	19040
96	31.03.2021	Rice and Rice transportation	8786
97	31.03.2021	Diet TDS	11866
98	31.03.2021	Students transportation	15000
99	31.03.2021	NCC Books and students transportation	54400
		TOTAL	9099535

