



**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 31<sup>st</sup> 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.



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D.No. 39-16-4B/S  
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Vijayawada - 520 010.

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

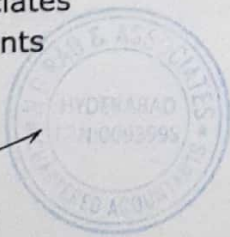
To the best of our knowledge and belief, we have obtained all the information and explanations that are necessary for the purpose of audit. In our opinion proper books of accounts have been kept by the school, so far as appears from our examination of those books. The Balance sheet, Income & Expenditure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

For 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.



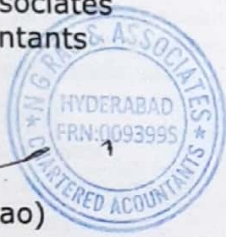


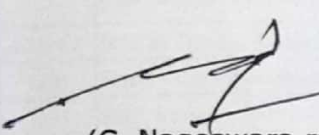
**SALARY:**

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.)
	<b>OPENING BALANCE</b>			<b>School/College Maintenances</b>	
	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	
	<b>REVENUE RECEIPTS</b>		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	
	<b>CAPITAL RECEIPTS</b>		6012-13	TA	
1002	Head office A/C (General)	92,45,715		<b>School/college Expenditure</b>	
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
	<b>Specific Receipts</b>	-	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			<b>Expenditure on Students Amenities</b>	
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	
	<b>Loans &amp; Advancees</b>		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:	RECEIPTS AND PAYMENTS ACCOUNT FOR THE PERIOD FROM 01.04.2022 TO 31.03.2023		DISTRICT:	Yadadri Bhongir	
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		<b>Student Diet Expenses</b>	
	<b>Recoveries</b>		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			<b>Health &amp; Hygiene</b>	
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)			<b>REVENUE PAYMENTS:</b>	
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
				<b>Academic Activities</b>	
			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 transportaion	60,936
				IGNITE/SCIENCE FAIR/IPACT	
				<b>Extra - Curriculam Activites</b>	
			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	
				<b>Specific Payments</b>	
			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	
				<b>Library Expense</b>	
			3009	Purchase of Newspaper and Periodicals	76,456
			3012	Laboratory Consumables	
			5010	Purchase of EAMCET/IIT Books	
			3010	Purchase of Library Books	59,520
				<b>Purchases</b>	







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

<b>UNIT (RCO/School/College)</b>		<b>TSWRDC/BHONGIR</b>			
<b>CODE:</b>		<b>DISTRICT:</b>		<b>Yadadri Bhongir</b>	
<b>RECEIPTS AND PAYMENTS ACCOUNT FOR THE PERIOD FROM 01.04.2022 TO 31.03.2023</b>					
<b>Codes</b>	<b>RECEIPTS</b>	<b>Amount (Rs.)</b>	<b>Codes</b>	<b>PAYMENTS</b>	<b>Amount (Rs.)</b>
	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
				<b>Closing Balances</b>	
				Cash in Hand	
				Petty Cash Balance	
				Bank Balances	8,68,648
	<b>Total</b>	<b>6,24,79,060</b>		<b>Total</b>	<b>6,24,79,060</b>

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.)
	<b>School/College Maintenances</b>			<b>REVENUE RECEIPTS</b>	
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)	-
			1103	Recovery of excess Payment (Nature)	
6006-	EL Encashment	-	2108	Refund of Unspent Advance (Nature)	
6007	PPF	-	3006	Payment of Income Tax (Staff)	
	Payment of Professional Tax	83,550			
6011	PRC Arrears	-			
6015	TTA	-			
6016	LTC	-			
6017	Educational concession	-			
6018	Arrears	-			
6020	Funeral Charges to staff	-			
6012-13	TA	-			
	<b>School/college Expenditure</b>				
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	-			
	<b>Expenditure on Students Amenities</b>				
5002	Student Uniforms	-			
5003	Bedding Material	-			
5005	Purchase of Towels	-			
5006	PT Dresses	-			
5007-10	Note Books & Text Books, Work Books & EMCET Book	-			
5014	Stitching Charges	-			
5101	Barber Charges	-			
5102	Washing Charges	-			
5103	Cosmetic Charges	6,69,520			
5301	Plates & Glasses	-			
5302	Trunk Boxes	-			
5303	Footwear	-			
5304	Stationery	2,80,969			
	<b>Student Diet Expenses</b>				
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			
	<b>Health &amp; Hygiene</b>				
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	-			
	<b>REVENUE PAYMENTS:</b>				
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			
	<b>Other Payments</b>				
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			
	<b>Academic Activities</b>				
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	-			
	<b>Extra - Curriculam Activites</b>				
2005	Scouts & Guides/ACC/NCC	2,86,219			

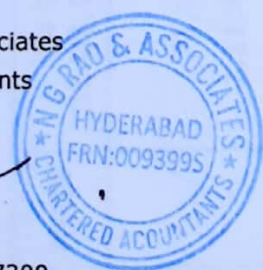


**TELANGANA SOCIAL WELFARE RESIDENTIAL EDUCATIONAL INSTITUTIONS SOCIETY (TSWREIS)**

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	-			
	<b>Specific Payments</b>				
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				
	<b>Library Expense</b>				
3009	Purchase of Newspaper and Periodicals	76,456			
3012	Laboratory Consumables	-			
5010	Purchase of EAMCET/IIT Books	-			
	<b>CAPITAL PAYMENTS:</b>				
4002	Development of Play Fields (Campus)	-			
	Excess of Income over Expenditure			Excess of Expenditure over Income	1,04,79,333
	<b>Total</b>	<b>1,05,60,022</b>		<b>Total</b>	<b>1,05,60,022</b>

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
<b>Capital Reserve</b>							
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				Loans & Advances (Asstes)	5	1,875	1,875
Less: Excee of Expenditure over Income		1,04,79,333	3,45,28,743	other advances(diff opening)		-	-
		28,30,521	21,68,788	<b>Closing Balances</b>			
Current Liabilities	1	11,11,437	11,32,941	Cash in Hand		-	-
Loans & Advances (Liabilities)	2	88,480	88,480	Petty Cash Balance		198	198
				<b>Bank Balances</b>		8,68,648	2,82,720
<b>TOTAL</b>		<b>40,30,438</b>	<b>33,90,209</b>	<b>TOTAL</b>		<b>40,30,438</b>	<b>33,90,209</b>

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	-	-	-	-
	<b>11,32,941</b>	<b>3,52,374</b>	<b>3,73,878</b>	<b>11,11,437</b>

**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	-	-	-	-
	<b>88,480</b>	<b>-</b>	<b>-</b>	<b>88,480</b>

**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	-	-	-	-
	<b>15,56,095</b>	<b>4,26,000</b>	<b>4,26,000</b>	<b>14,30,847</b>



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

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

**TSWRAFPDCW 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
<b>Furniture &amp; Equipments</b>	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
<b>School/College Equipment</b>	-			-
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
<b>Other School/ College Equipment</b>	-			-
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
	-	-		-
	<b>15,49,321</b>	<b>1,79,549</b>	<b>-</b>	<b>17,28,870</b>

**Note: 5  
Loans & Advances (Asstes)**

Particulars	Opening Balance as on 01.04.2021	During the year Payments	During the year Receipts	Closing Balance as on 31.03.2022
Inter Unit Transfer				-
Educational Advance		-		-
Festival Advance		-		-
CUG Bill Payment	1,875	-		1,875
Tour Advance		-		-
Loans & Advances to Others		-		-
GPF trust				-
	<b>1,875</b>	<b>-</b>	<b>-</b>	<b>1,875</b>



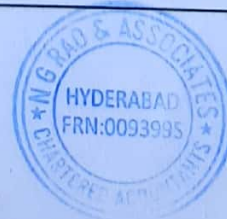


**TELANGANA SOCIAL WELFARE RESIDENTIAL EDUCATIONAL INSTITUTIONS  
SOCIETY (TSWREIS)**

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
		<b>TOTAL</b>	<b>1895351</b>



**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**

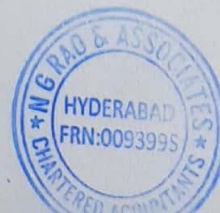
S No	Date	Particulars (Bank code with description)	Amount
1	06.04.2022	Sweeping and sanitation	35000
2	11.04.2022	Electricity charges M/o Jan-2022	25363
4	26.04.2022	electricity charges	60963
5	26.04.2022	Diet charges for the month of Jan - 2022	65770
6	26.04.2023	Rice and rice transportation for the 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





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

