



**Telangana Social Welfare Residential Degree
College For Women, Nirmal**



Dist: Nirmal 504106

Sri E. Venkateshwari
MA, B.Ed, M. Phil.
Principal

Mobile: +91-7995660879
E-Mail: pri-rcw-nrml-sws@telangana.gov.in

**Audited income and expenditure statement of
the institution to be signed by CA for and counter
signed by the competent authority (relevant
expenditure claimed for maintenance of
infrastructure should be clearly highlighted)**



PRINCIPAL
TELANGANA SOCIAL WELFARE
RESIDENTIAL DEGREE COLLEGE
FOR WOMEN: NIRMAL

TELANGANA SOCIAL WELFARE RESIDENTIAL
EDUCATIONAL INSTITUTIONS SOCIETY (TSWREIS)
HYDERABAD-T.S

TSWRDC(WOMEN), Nirmal
NIRMALDISTRICT

AUDIT REPORT
for the Financial Year 2022-23

Auditor:

N G RAO & ASSOCIATES
CHARTERED ACCOUNTANTS

H No.6-3-1186/A/6, (New 325), 2nd Floor, Chinna Balreddy Building ,
Adj Lane to ITC Kakatiya Hotel, Begumpet, Hyderabad-500016.

Mobile: +91 9848018791, 9849135573

Email ID: nageswararaog207@gmail.com &nageswararaog@rediffmail.com

AUDITOR'S REPORT

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

We have audited the attached Balance Sheet **TELANGANA SOCIAL WELFARE RESIDENTIAL EDUCATION INSTITUTIONS SOCIETY (TSWREIS) TSWRDC (VI) NIRMAL-51932, NIRMAL** 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.

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

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

H No 8-22-51, FF3
Neeladri Towers, Paffabi 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 thereon 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 in 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: 23207300BGVEHU9428

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)
TSWRDC (W) NIRMAL, NIRMAL DISTRICT
Financial Year 2022-23**

Audit Period of the Year : 2021-22
Audit Period of the Principal : G. Sumalatha & E. Venkateswarlu
Period of service : 01.04.2022 to 31.03.2023
Contact.no : 9177396444
Assistant care taker : N Manisha & R. Vinantha
Period of service : 01.04.2022 to 31.03.2023
Junior Assistant : K Kavitha
Period of service : 01.04.2022 to 31.03.2023

Audit Observations:

- 1) Accounting Policies which are not as per generally accepted accounting principles.
 - a) Books of Accounts were maintained on cash basis.
 - b) Fixed Assets are shown at cost, not providing any depreciation on the Assets.
- 2) The institutions are not maintaining as General Ledger for the Head wise Income receipts, Advances, Assets etc. The transactions are being summarized at the end of every month from the cash book and later consolidating at the yearend for the year.


SALARIES:

1. Outsourcing agencies Invoice bills for the F.Y. 2022-2023 were not produced for the salaries of outsourcing staff paid to the agency.

DIET:

Date	Particulars	Cheque /Cash	Amount	Observations
7.2022	Bore Motor Repair	Cash	1500	Amount paid to Ajram but supporting bill found in estimation bill instead of original cash bill
9.2022	Swach Gurukul		2756	Supporting bills were 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)

JNIT (RCO/School/College)		TSWRD W NIRMAL			
CODE: 51932		DISTRICT:		NIRMAL	
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 PF	
	Bank Balance	4,46,525	2111	Medical reimbursement	
			2113	C M Relief fund	
			3002-05	Govt.Challans	
			6001-04		
	REVENUE RECEIPTS		06, 6018	Pay & Allowances	8,19,306
1003	Interest on FDR		19		
1004	Interest on SB a/c	34,182	6006-	EL Encashment	
			6007	PPF	
1005	Sale of Gunny Bags/Broken Rice old news papers/condemned furniture, empty oil tins/ milk covers/ unserviceable articles etc.,	8,090		Payment of Professional Tax	
			6011	PRC Arrears	
1006-07	Sale of Tender Applications	3,000	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	
	CAPITAL RECEIPTS		6012-13	TA	74,874
1002	Head office A/C (General)	41,09,037		School/college Expenditure	
1002	Head office A/C (Salaries)	16,33,326	4003	Development of School Campus	
2106	Head office GSLI		4003	Misc contingent Expenses Including Camp Maintenance	
3003	Head office G.I.S		4004	Sweeping Contract Expenditure	2,74,075
3004	Head office G.P.F		4005	Bore well repair charges	
2109	Employees Relief Fund (ERF)	8,526	4006	Repairs and maintenance of Electricals	
2001	Earnest money deposit (EMD)	2,72,000		Repairs to furniture	
2001	Bank Interest		4007	Repairs to furniture	
	Specific Receipts		4013-	Diesel /Kerosene (Emergency	
3011	Funds from SSC Board		4014	Lighting)	
2003	Funds from Board of Intermediate Education (BIE)		6022	Hospitality charges	
2014	Post Metric Scholarship		7021	Advertisement Charges	
2014	Cash Awards / Prathibha Awards		7024-26	Telephone & Internet Charges	
608-10	Other Awards		7025	Postage/Telegram	
2004	Other Scholarship		7027	CUG	
2011	Teaching Grant		7029	Stationery office	3,45,257
2012	Red Ribbon			IMPACT Programme	
2013	Kaly Vidya Mission (KVM)			Expenditure on Students Amenities	
2014	School Grant		5002	Student Uniforms	
2002	SSA Grant		5003	Bedding Material	
4202	Balika Sisu Samrakshana scheme		5005	Purchase of Towels	
4203	SAAP Funds		5006	PT Dresses	
4204	Samveshna Bata		5007-10	Note Books & Text Books, Work Books & EMCET Book	
2014	R W S		5014	Shedding Charges	
2014	Inter Account Bank Transfer from General a/c to Salary a/c		5101	Barber Charges	
			5102	Washing Charges	
	Loans & Advances		5103	Cosmetic Charges	7,25,780
1008	Inter-Units Transfers		5201	Plates & Glasses	
2101	AFCD Advance		5202	Trunk Boxes	
2102	Education Advance		5203	Footwear	
2103	Festive Advance		5204	Stationery	
2104	Fixed Deposits (Matured)	1,97,000		Student Diet Expenses	
			5201-03	Bus Expenditure	1,05,730
	Recoveries		5204	Catering Expenses	2,46,940
1101	Recoveries of Water and maintenance charges from staff	1,91,330	5205	Hotel Contingent Expenses	1,46,812
				Health & Hygiene	

TELANGANA SOCIAL WELFARE RESIDENTIAL EDUCATIONAL INSTITUTIONS SOCIETY (TSWREIS)

UNIT (RCO/School/College)		TSWRD W NIRMAL			
CODE: 51932		DISTRICT:		NIRMAL	
RECEIPTS AND PAYMENTS ACCOUNT FOR THE PERIOD FROM 01.04.2022 TO 31.03.2023					
Codes	RECEIPTS	Amount (Rs.)	Codes	PAYMENTS	Amount (Rs.)
1103	Recovery of excess Payment (Nature)	7,602	2114	Hospitalization/Surgery Expenses	
2005	National Green Corporation		5012	Funeral charges/Expatriate to students	
2006	TDS		5104	Medicine/First Aid Expenses	13,572
2015	Recoveries of telephone charges from staff		5105	Conveyance to Sick Students	21,452
2108	Refund of Unspent Advance (Nature)		6005	Doctors Honorarium	
2113	Recoveries of C.M Relief fund			REVENUE PAYMENTS:	
2117	Flag Day		4001	Maintenance of Garden	
3006	Payment of Income Tax (Staff)		4003	Development of campus	
6008	Recovery of Prof. Tax		4008,		
7028	Payment of Xerox charges (RTI)		4017,	Rent, Rates & Taxes Incl. Prof tax	2,25,080
			4018		
			4009-10	Water & Electricity (Electricity Charges)	6,61,555
				Other Payments	
			2006	TDS	11,781
			3006	Payment of Income Tax (Staff)	9,00,594
			3006	Income Tax	
			3011	Class Room Consumables	
			3016	Penalties SSC/BIE	
			3017	Vocational students Training Programme	
			3012		
			4108	Laboratory Consumables	10,441
			4016	Payment of Septic Tank & Drainage Cleaning Charges	
			5013	Transportation Charges	
			6008	Prof.Tax	
			6021	Vehicle Hire Charges	
			7014	Consultancy Remuneration Charges	
			7018	Maintance of Computer Lab & Other Consumables	
			7020	Repairs and Maintenance of Equipment	
			7022	Bank Charges	
			7023	Payment of Incentive Charges to Students	
			7026	Payment of Telephone Charges	
			7028	Payment of Xerox Charges	
				Academic Activities	
			2115	Entrance Test Expenses	
			2116	Science Fair	
			2117	Flag Day	
			3007	Affiliation Fee	
			3008	Payment of Examination Fee	2,09,327
			3013 & 4015	Printing of Exam. Papers / Health Cards & Progress Cards	
			3014-15	Expenditure on Training Programmes (Staff & Non Teaching)	
			5011	Conve to Students Exam Centres	29,650
				IGNITE/SCIENCE FAIR/IPACT	
				Extra - Curricular Activities	
			2005	Scouts & Guides/ACC/NCC	
			4011	Payment of Games & Sports Events	
			4012	Annual day /Parents Day/ Celebration of National Events	
			4104	Games & Sports Materials Purchases	
				Specific Payments	
			1004	Interest on SB A/c Bank HO	
			1005	Sale of Gummy Buns	

TELANGANA SOCIAL WELFARE RESIDENTIAL EDUCATIONAL INSTITUTIONS SOCIETY (TEWREIS)

UNIT (RCO/School/College) **51932**
 CODE: **51932**

DISTRICT:

TSWRD W NIPMAL

NIPMAL

RECEIPTS AND PAYMENTS ACCOUNT FOR THE PERIOD FROM 01.04.2022 TO 31.03.2023

Codes	RECEIPTS	Amount (Rs.)	Codes	PAYMENTS	Amount (Rs.)
			1006	Sale of Tender applications transferred to Head Office	
			1101	WRA Recovery of staff	
			1102	Recoveries of Water and maintenance charges from staff	
			1103	Excess pay	
			1104	Fine amount transferred to Head Office	
			3011	Teaching Learning Equipment	
				Progress Report	
			2003	U.C. Boards Expenses	
			2004	Board of Intermediate Education Expenses (BIE)	
			2008-10	Post metric scholarship	
			2014	Cash awards / Prathiba Awards	
			2014	Other Awards etc (Funds Received from IIT Boys)	
			2004	Other Scholarship	
			2011	Teaching Grant	
			2012	Red Ribbon	
			2013	Rajiv Vidya Mission (RVM)	
			2014	School Grant	
			2002	SSA Grant	
			4202	Balika Shu Samrakshana scheme	
			4203	SAAP Funds	
			4204	Samkeshma Bata	
			2014	R W S	
				Library Expense	
			3009	Purchase of Newspaper and Periodicals	11,715
			3012	Laboratory Consumables	
			3016	Purchase of IAMCET/IIT Books	
			3016	Purchase of Library Books	
				Purchases	
			4105	Medical ER	
			4105 & 4106	Hostel Furniture & Equipments	
			4107-09	Lab Furniture & Equipments	
			4110-01	Class room Furniture	
				School/ College Equipment	
			4107	Craft, music, Audio Etc.	
			4104	Games Equipment	
			7030	Computer & Peripherals	
			7031	Copier / Computer printers	
				Other School/ College Equipment	
			4013	Petroleum/Fuel/Gas Lights	
			4113	Optical Lens and Lenses	2,000
			4111	Kitchen Utensils	
			7023	Purchase of Vehicles	
				CAPITAL PAYMENTS:	
			4002	Development of Play Fields (Campus)	
			4001	Land & Buildings	
				Loans & Advances	
			2006	Inter Unit Transfer	
			2001	APJ's Education & Recovery	
			2102	Unutilized Advances	
			2101	Grants	
			2102	Grants	
			2103	Grants	
			2104	Grants	

TELANGANA SOCIAL WELFARE RESIDENTIAL EDUCATIONAL INSTITUTIONS SOCIETY (TSWREIS)

UNIT (RCO/School/College) **TSWRD W NIRMAL**
 CODE: **51932** DISTRICT: **NIRMAL**

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	GSU - Society	-	1003	Interest on FDR	-
2019	Contribution to ERF	-	1004	Interest on SB a/c	34,182
2111	Medical reimbursement	-		Sale of Gunny	
2113	C M Relief fund	-	1005	Bags/Broken Rice old news	8,090
3002-05	Govt.Challans	-		papers/condemned	
6001-04-06, 6015-19	Pay & Allowances	8,19,306	1006-07	Sale of Tender Applications	3,000
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	-	1101	House Rent Recovery	1,91,320
6015	TTA	-	1103	Recovery of excess Payment (Nature)	7,802
6016	LTC	-			
6017	Educational concession	-			
6018	Arrears	-			
6020	Funeral Charges to staff	-			
6012-13	TA	74,874			
	School/college Expenditure				
4003	Development of School Campus	-			
4003	Misc contingent Expenses including Camp Maintenance	-			
4004	Sweeping Contract Expenditure	2,74,075			
4005	Bore well repair charges	-			
4006	Repairs and mantanance of Electricals	-			
4007	Repairs to furniture	-			
4013-4014	Diesel /Kerosene (Emergency Lighting)	-			
6022	Hospitality charges	-			
7021	Advertisement Charges	-			
7024-26	Telephone & Internet Charges	-			
7025	Postage/Telegram	-			
7027	CUG	-			
7029	Stationery/office	3,45,257			
	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	7,25,780			
5104	Plates & Glasses	-			
5105	Toilet Boxes	-			

TELANGANA SOCIAL WELFARE RESIDENTIAL EDUCATIONAL INSTITUTIONS SOCIETY (TSWRCEIS)

UNIT (RCO/School/College) _____ TSWRD W NIRMAL
 CODE: 51932 DISTRICT: NIRMAL
INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD FROM 01.04.2022 TO 31.03.2023

Codes	EXPENDITURE	Amount (Rs.)	Codes	INCOME	Amount (Rs.)
5103	Footwear	-			
5104	Stationery	-			
	Student Diet Expenses				
5201-03	Diet Expenditure	1,05,730			
5204	Catering Expenses	2,46,940			
5205	Hostel Contingent Expenses	1,46,812			
	Health & Hygiene				
2114	Hospitalization/Surgery Expenses	-			
5012	Funeral charges/Expatria to students	-			
5104	Medicine/First AID Expenses	13,571			
5105	Conveyance to Sick Students	21,490			
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	2,25,080			
4009-10	Water & Electricity (Electricity Charges)	6,61,955			
	Other Payments				
2006	TDS	11,781			
3005	Payment of Income Tax (Staff)	9,00,594			
3006	Income Tax	-			
3011	Class Room Consumables	-			
3016	Penalties SSC/BIE	-			
3017	Vocational students Training Programme	-			
3012 /4108	Laboratory Consumables	10,441			
4016	Payment of Septic Tank & Dralage Cleaning Charges	-			
5013	Transportation Charges	-			
6008	Prof. Tax	-			
6021	Vehicle Hire Charges	-			
7014	Consultancy Rumuneration Charges	-			
7018	Maintence of Computer Lab & Other Consumbles	-			
7020	Repalres and Maintenance of Equipment	-			
7022	Bank Charges	-			
7023	Payment of Incentive Charges to Students	-			
7026	Payment of Telephone Charges	-			
7028	Payment of Xerox Charges	-			
	Academic Activities				
2115	Entrance Test Expenses	-			
2116	Connce Fair	-			
2117	Eng Day	-			
2118	Affiliation Fee	-			
2119	Payment of Examination Fee	2,39,327			
3011 & 4015	Printing of Exam. Papers / Health Cards & Progress Cards	-			

**TELANGANA SOCIAL WELFARE RESIDENTIAL EDUCATIONAL INSTITUTIONS SOCIETY
(TSWRIFS)**
UNIT (RCO/School/College) TSWRD W NIRMAL
51932 DISTRICT: NIRMAL

INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD FROM 01.04.2022 TO 31.03.2023

Code	EXPENDITURE	Amount (Rs.)	Codes	INCOME	Amount (Rs.)
2014 15	Expenditure on Training Programmes (Staff & Non Teaching)	-			
2011	Cost to Students Exam Centres	30,600			
	MONTHLY CLINICAL FAIR/IPACT	-			
	Extra - Curricular Activities	-			
2013	Scouts & Guides/ACC/NCC	-			
4011	Payment of Games & Sports Events	-			
4012	Annual day /Parents Day/ Celebration of National Events.	-			
4014	Games & Sports Material Purchases	-			
	Specific Payments	-			
1004	Intrest on SB A/c Sent HO	-			
1003	Intrest on Fixed Deposit	-			
1005	Sale of Gunny Bags	-			
1006	Sale of Tender applications transferred to Head Office	-			
1101	HRA Recovery of staff	-			
1102	Recoveries of Water and maintanence 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	11,715			
3012	Laboratory Consumables	-			
3010	Purchase of EAMCET/IIT Books	-			
	CAPITAL PAYMENTS:				
4002	Development of Play Fields (Campus)	-			
	Excess of Income over Expenditure			Excess of Expenditure over Income	46,29,014
	Total	48,73,408		Total	48,73,408

For N G Rao & Associates
Chartered Accountants

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

UNIT (RCO/School/College)
TSWRD W NIRMAL

Principal

**TELANGANA SOCIAL WELFARE RESIDENTIAL
EDUCATIONAL INSTITUTIONS SOCIETY (TSWREIS)
HYDERABAD-T.S**

**TSWRDC(WOMEN), Nirmal
NIRMAL DISTRICT**

**AUDIT REPORT
for the Financial Year 2021-22**

**Auditor:
N G RAO & ASSOCIATES
CHARTERED ACCOUNTANTS
H No.6-3-1186/A/6, (New 325), 2nd Floor, Chinna Balreddy Building ,
Adj Lane to ITC Kakatiya Hotel, Begumpet, Hyderabad-500016.
Mobile: +91 9848018791, 9849135573
Email ID: nageswararaog207@gmail.com & nageswararaog@rediffmail.com**





AUDITOR'S REPORT

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

We have audited the attached Balance Sheet **TELANGANA SOCIAL WELFARE RESIDENTIAL EDUCATION INSTITUTIONS SOCIETY (TSWREIS) TSWRDC (W) NIRMAL-51932, NIRMAL** as at 31st March, 2022 and also the Income & Expenditure for the year ended on that date annexed thereto. These financial statements are the responsibility of the Institution's management. Our responsibility is to express an opinion on these financial statements based on our audit.

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

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

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

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

I.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, Paltabi 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 01.04.2021 to 31.03.2022, resulting in understatement of expenditure of Assets.
- (b) The financial statements are prepared on cash basis as against accrual system of accounting.

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

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

- a) The Balance Sheet (Statement of Affairs) with notes there on gives a true and fair view of the State of Affairs of the Institution as at 31st March, 2022.
- b) In case of Income & Expenditure Account, of the **Excess of expenditure over Income** of the school for the period from 01.04.2021 to 31.03.2022.
- c) In the case of the Receipts and payment Account the receipts and payments made for period from 01.04.2021 to 31.03.2022.

Emphasis of Matter:

We draw the attention to the following notes to accounts

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


Report on Other matter:

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

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

1. The School/Institution has not furnished internal audit reports and hence not able to comment. In view of many missing vouchers, missing stock entries and approvals, we are of the opinion that "Internal Audit" to be conducted.
2. Outsourcing Man Power- The method resorted by the Institute with respect to outsourcing man power requirements is not appropriate due to following reasons:
 - (a) No supportive documents made available to verify whether the contractor is complying the statutory requirements of contract employees.
 - (b) It is observed that bills have not been provided for outsourcing contracts.
3. We have not conducted physical verification of Rice, Provisions and other Items as on 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: 30.01.2023
UDIN: 232073006GVCOM4721

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)
TSWRDC (W) NIRMAL, NIRMAL DISTRICT
Financial Year 2021-22**

Audit Period of the Year : 2021-22
 Audit Period of the Principal : G. Sumalatha
 Period of service : 01.04.2021 to 31.03.2022
 Contact.no : 9177396444
 Assistant care taker : R. Mamatha
 Period of service : 01.04.2021 to 18.11.2021
 Assistant care taker : N. Maneesha
 Period of service : 19.11.2021 to 31.03.2022

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. Outsourcing agencies Invoice bills for the F.Y. 2021-2022 were not produced for the salaries of outsourcing staff paid to the agency.

Date	Particulars	Cheque /Cash	Amount	Observations
07.07.21	DA Arrears	Chq: 169010	7,42,852	Amount paid to Regular staff towards DA Arrears but supporting documents was not produced at the time of audit.

DIET:

Date	Particulars	Cheque /Cash	Amount	Observations
04.05.21	Medical charges	Chq: 168896	10,000	Amount paid to Aishwarya. Student towards medical charges but supporting bill was not produced at the time of audit.

05.07.21	EMD (Fixed deposit)	Chq: 168902	2,05,000	Amount paid towards Fixed deposit but supporting FD bond was not produced at the time of audit.
22.10.21	Internet charges	Chq: 168921	12,980	Amount paid towards internet charges but supporting bill was not produced at the time of audit.

For NG Rao & Associates
Chartered Accountants



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

Place: Hyderabad
Date: 30.01.2023

TELANGANA SOCIAL WELFARE RESIDENTIAL EDUCATIONAL INSTITUTIONS SOCIETY (TSWREIS)

UNIT (RCO/School/College) _____ TSWRD W NIRMAL
 CODE: 51932 DISTRICT: _____ NIRMAL

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	GSU - Society	2400
	Petty Cash Balance		2019	Contribution to ERF	
	Bank Balance	266070	2111	Medical reimbursement	
		441107	2113	C.M. Relief fund	
			3002-05	Govt. Chaitans	
			6001-04		
	REVENUE RECEIPTS		06, 6018	Pay & Allowances	15165703
1001	Interest on FDR	15525	19		
1004	Interest on S.B./c	28490	6006-	EL Encashment	
1005	Sale of Gunny Bags/Broken Rice old news papers/condemned furniture, empty oil tins/ milk covers/		6007	PFY	
1006-07	Sale of Tender Applications		6011	Payment of Professional Tax	
1104	Fines - Collected from students		6015	PRC Amcary	
1104	Rent from Quarters (Salary Deductions)		6016	TTA	
	Day School SSC Examination Fee		6017	LTC	
			6018	Educational concession	
			6019	Arrears	
			6020	Funeral Charges to staff	
	CAPITAL RECEIPTS		6012-13	TA	52837
1002	Head Office A/C (General)	8612912		School/college Expenditure	
1002	Head Office A/C (Salaries)	15308218	4003	Development of School Campus	
2114	Head Office A/C (CS)		4003	Misc contingent Expenses including Camp Maintenance	
2117	Head Office G.I.S		4004	Sweeping Contract Expenditure -	232470
2118	Head Office G.I.F		4005	Roof wall repair charges	
2119	Transportation of Funds (A/C)		4006	Repairs and maintenance of Electricals	58444
2120	Transportation of Funds (A/C)	197000	4007	Repairs to furniture	
2121	Bank Interest		4013-	Diesel/Kerosene (Emergency Lighting)	
	Specific Receipts		4014	Hospitality charges	
2031	Funds from Govt. Board		7021	Advertisement Charges	
2003	Funds from Board of Intermediate Education (BIE)		7024-24	Telephone & Internet Charges	12980
2014	Govt. Awards / Prizes and Awards		7025	Postage/Telegram	
2008-10	Other Awards	1581	7027	PR	
2014	Govt. Awards		7028	Stationery office	514627
2011	Teaching Staff			Expenditure on Students	
2012	Teaching Staff			Amenities	
2013	Teaching Staff			Student uniforms	
2014	Teaching Staff			Teaching Material	
2015	Teaching Staff			Purchase of Towels	
2016	Teaching Staff			PR Excess	
2017	Teaching Staff			Text Books & Text Books, Work Books	
2018	Teaching Staff			EMCEET Book	
2019	Teaching Staff			Printing Charges	
2020	Teaching Staff			Stationery Charges	
2021	Teaching Staff			Printing Charges	
2022	Teaching Staff			Printing Charges	
2023	Teaching Staff			Printing Charges	
2024	Teaching Staff			Printing Charges	
2025	Teaching Staff			Printing Charges	
2026	Teaching Staff			Printing Charges	
2027	Teaching Staff			Printing Charges	
2028	Teaching Staff			Printing Charges	
2029	Teaching Staff			Printing Charges	
2030	Teaching Staff			Printing Charges	
2031	Teaching Staff			Printing Charges	
2032	Teaching Staff			Printing Charges	
2033	Teaching Staff			Printing Charges	
2034	Teaching Staff			Printing Charges	
2035	Teaching Staff			Printing Charges	
2036	Teaching Staff			Printing Charges	
2037	Teaching Staff			Printing Charges	
2038	Teaching Staff			Printing Charges	
2039	Teaching Staff			Printing Charges	
2040	Teaching Staff			Printing Charges	
2041	Teaching Staff			Printing Charges	
2042	Teaching Staff			Printing Charges	
2043	Teaching Staff			Printing Charges	
2044	Teaching Staff			Printing Charges	
2045	Teaching Staff			Printing Charges	
2046	Teaching Staff			Printing Charges	
2047	Teaching Staff			Printing Charges	
2048	Teaching Staff			Printing Charges	
2049	Teaching Staff			Printing Charges	
2050	Teaching Staff			Printing Charges	
2051	Teaching Staff			Printing Charges	
2052	Teaching Staff			Printing Charges	
2053	Teaching Staff			Printing Charges	
2054	Teaching Staff			Printing Charges	
2055	Teaching Staff			Printing Charges	
2056	Teaching Staff			Printing Charges	
2057	Teaching Staff			Printing Charges	
2058	Teaching Staff			Printing Charges	
2059	Teaching Staff			Printing Charges	
2060	Teaching Staff			Printing Charges	
2061	Teaching Staff			Printing Charges	
2062	Teaching Staff			Printing Charges	
2063	Teaching Staff			Printing Charges	
2064	Teaching Staff			Printing Charges	
2065	Teaching Staff			Printing Charges	
2066	Teaching Staff			Printing Charges	
2067	Teaching Staff			Printing Charges	
2068	Teaching Staff			Printing Charges	
2069	Teaching Staff			Printing Charges	
2070	Teaching Staff			Printing Charges	
2071	Teaching Staff			Printing Charges	
2072	Teaching Staff			Printing Charges	
2073	Teaching Staff			Printing Charges	
2074	Teaching Staff			Printing Charges	
2075	Teaching Staff			Printing Charges	
2076	Teaching Staff			Printing Charges	
2077	Teaching Staff			Printing Charges	
2078	Teaching Staff			Printing Charges	
2079	Teaching Staff			Printing Charges	
2080	Teaching Staff			Printing Charges	
2081	Teaching Staff			Printing Charges	
2082	Teaching Staff			Printing Charges	
2083	Teaching Staff			Printing Charges	
2084	Teaching Staff			Printing Charges	
2085	Teaching Staff			Printing Charges	
2086	Teaching Staff			Printing Charges	
2087	Teaching Staff			Printing Charges	
2088	Teaching Staff			Printing Charges	
2089	Teaching Staff			Printing Charges	
2090	Teaching Staff			Printing Charges	
2091	Teaching Staff			Printing Charges	
2092	Teaching Staff			Printing Charges	
2093	Teaching Staff			Printing Charges	
2094	Teaching Staff			Printing Charges	
2095	Teaching Staff			Printing Charges	
2096	Teaching Staff			Printing Charges	
2097	Teaching Staff			Printing Charges	
2098	Teaching Staff			Printing Charges	
2099	Teaching Staff			Printing Charges	
2100	Teaching Staff			Printing Charges	
2101	Teaching Staff			Printing Charges	
2102	Teaching Staff			Printing Charges	
2103	Teaching Staff			Printing Charges	
2104	Teaching Staff			Printing Charges	
2105	Teaching Staff			Printing Charges	
2106	Teaching Staff			Printing Charges	
2107	Teaching Staff			Printing Charges	
2108	Teaching Staff			Printing Charges	
2109	Teaching Staff			Printing Charges	
2110	Teaching Staff			Printing Charges	
2111	Teaching Staff			Printing Charges	
2112	Teaching Staff			Printing Charges	
2113	Teaching Staff			Printing Charges	
2114	Teaching Staff			Printing Charges	
2115	Teaching Staff			Printing Charges	
2116	Teaching Staff			Printing Charges	
2117	Teaching Staff			Printing Charges	
2118	Teaching Staff			Printing Charges	
2119	Teaching Staff			Printing Charges	
2120	Teaching Staff			Printing Charges	
2121	Teaching Staff			Printing Charges	
2122	Teaching Staff			Printing Charges	
2123	Teaching Staff			Printing Charges	
2124	Teaching Staff			Printing Charges	
2125	Teaching Staff			Printing Charges	
2126	Teaching Staff			Printing Charges	
2127	Teaching Staff			Printing Charges	
2128	Teaching Staff			Printing Charges	
2129	Teaching Staff			Printing Charges	
2130	Teaching Staff			Printing Charges	
2131	Teaching Staff			Printing Charges	
2132	Teaching Staff			Printing Charges	
2133	Teaching Staff			Printing Charges	
2134	Teaching Staff			Printing Charges	
2135	Teaching Staff			Printing Charges	
2136	Teaching Staff			Printing Charges	
2137	Teaching Staff			Printing Charges	
2138	Teaching Staff			Printing Charges	
2139	Teaching Staff			Printing Charges	
2140	Teaching Staff			Printing Charges	
2141	Teaching Staff			Printing Charges	
2142	Teaching Staff			Printing Charges	
2143	Teaching Staff			Printing Charges	
2144	Teaching Staff			Printing Charges	
2145	Teaching Staff			Printing Charges	
2146	Teaching Staff			Printing Charges	
2147	Teaching Staff			Printing Charges	
2148	Teaching Staff			Printing Charges	
2149	Teaching Staff			Printing Charges	
2150	Teaching Staff			Printing Charges	
2151	Teaching Staff			Printing Charges	
2152	Teaching Staff			Printing Charges	
2153	Teaching Staff			Printing Charges	
2154	Teaching Staff			Printing Charges	
2155	Teaching Staff			Printing Charges	
2156	Teaching Staff			Printing Charges	
2157	Teaching Staff			Printing Charges	
2158	Teaching Staff			Printing Charges	
2159	Teaching Staff			Printing Charges	
2160	Teaching Staff			Printing Charges	
2161	Teaching Staff			Printing Charges	
2162	Teaching Staff			Printing Charges	
2163	Teaching Staff			Printing Charges	
2164	Teaching Staff			Printing Charges	
2165	Teaching Staff			Printing Charges	
2166	Teaching Staff			Printing Charges	
2167	Teaching Staff			Printing Charges	
2168	Teaching Staff			Printing Charges	
2169	Teaching Staff			Printing Charges	
2170	Teaching Staff			Printing Charges	
2171	Teaching Staff			Printing Charges	
2172	Teaching Staff			Printing Charges	
2173	Teaching Staff			Printing Charges	
2174	Teaching Staff			Printing Charges	
2175	Teaching Staff			Printing Charges	
2176	Teaching Staff			Printing Charges	
2177	Teaching Staff			Printing Charges	
2178	Teaching Staff			Printing Charges	
2179	Teaching Staff			Printing Charges	
2180	Teaching Staff			Printing Charges	
2181	Teaching Staff			Printing Charges	
2182	Teaching Staff			Printing Charges	
2183	Teaching Staff			Printing Charges	
2184	Teaching Staff			Printing Charges	
2185	Teaching Staff			Printing Charges	
2186	Teaching Staff			Printing Charges	
2187	Teaching Staff			Printing Charges	
2188	Teaching Staff			Printing Charges	
2189	Teaching Staff			Printing Charges	
2190	Teaching Staff			Printing Charges	
2191	Teaching Staff			Printing Charges	
2192	Teaching Staff			Printing Charges	
2193	Teaching Staff			Printing Charges	
2194	Teaching Staff			Printing Charges	
2195	Teaching Staff			Printing Charges	
2196	Teaching Staff			Printing Charges	
2197	Teaching Staff			Printing Charges	
2198	Teaching Staff			Printing Charges	
2199	Teaching Staff			Printing Charges	
2200	Teaching Staff			Printing Charges	
2201	Teaching Staff			Printing Charges	
2202	Teaching Staff			Printing Charges	
2203	Teaching Staff			Printing Charges	
2204	Teaching Staff			Printing Charges	
2205	Teaching Staff			Printing Charges	
2206	Teaching Staff			Printing Charges	
2207	Teaching Staff			Printing Charges	
2208	Teaching Staff			Printing Charges	
2209	Teaching Staff			Printing Charges	
2210	Teaching Staff			Printing Charges	
2211	Teaching Staff			Printing Charges	
2212	Teaching Staff			Printing Charges	
2213	Teaching Staff			Printing Charges	
2214	Teaching Staff			Printing Charges	
2215	Teaching Staff			Printing Charges	
2216	Teaching Staff				

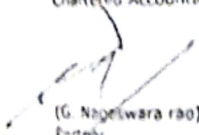
TSWRD W NIRMAL
 DISTRICT: NIRMAL
 RECEIPTS AND PAYMENTS ACCOUNT FOR THE PERIOD FROM 01.04.2021 TO 31.03.2022

Code	Amount (Rs.)	Code	Amount (Rs.)
		3000	Income Tax
		3011	Class Room Consumables
		3016	Penalties SSC/BIT
		3017	Vocational students Training Programme
		3012	Laboratory Consumables
		4016	Payment of Septic Tank & Drainage
		5013	Cleaning Charges
		6008	Transportation Charges
		6021	Prof. Tax
		7014	Vehicle Hire Charges
		7018	Consultancy Remuneration Charges
		7018	Maintenance of Computer Lab & Other Consumables
		7020	Repairs and Maintenance of Equipment
		7022	Bank Charges
		7023	Payment of Incentive Charges to Students
		7026	Payment of Telephone Charges
		7028	Payment of Xerox Charges
		2115	Academic Activities
		2118	Entrance Test Expenses
		2118	Science Fair
		2117	Flag Day
		3007	Admission Fee
		3008	Payment of Examination Fee
		3013 & 4015	Printing of Exam Papers / Health Cards & Progress Cards
		3014-15	Expenditure on Training Programmes (Staff & Non Teaching)
		5011	Govt. 10 Students Exam Centres
		10NIT/SCIENCE FAIR/IMPACT	Extra - Curricular Activities
		2005	Scouts & Guides/ACC/NCC
		4011	Payment of Games & Sports Events
		4012	Annual day / Parents Day / Celebration of National Events
		4104	Games & Sports Material Purchases
		1004	Specific Payments
		1005	Interest on S.B. Acc Sent HO
		1005	Sale of Gummy Bags
		1006	Sale of Tender applications transferred to Head Office
		1101	HRA Recovery of staff
		1102	Recoveries of Water and maintenance charges from staff
		1103	Excess pay
		1104	Fine amount transferred to Head Office
		2011	Teaching Learning Equipment
		2012	Progress Report
		2003	Std. Boards Expenses
		2004	Board of Intermediate Education Expenses (BII)
		2006-10	Post metric scholarship
		2018	Cash awards / Frathiba Awards
		2014	Other Awards etc (Funds received from J.T. Boys)
		3004	Other Scholarship
		2011	Teaching Grant
		2012	Rec. Ribbon
		2013	Raty Vidya Mission (RVMS)
		2014	School Grant
		2002	STA Grant
		4101	Balika Kalya Samrakshana scheme
		4101	SAAR Funds
		4104	Samkshama Bala
		2014	B. W. S.
			Library Expense
		3009	Purchase of Newspaper and Periodicals
		3012	Laboratory Consumables
		3010	Purchase of I.A.M.T.T.I.T. Books
		3010	Purchase of Library Books
			Purchases
		4105	Medical Kit
		4105 & 4106	Hostel Furniture & Equipments
		4107-09	LAB Furniture & Equipments

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDING 31.12.1992		FINANCIAL	
Code	RECEIPTS	DEBIT	CREDIT
		10000	
		1001	
		1002	
		1003	
		1004	
		1005	
		1006	
		1007	
		1008	
		1009	
		1010	
		1011	
		1012	
		1013	
		1014	
		1015	
		1016	
		1017	
		1018	
		1019	
		1020	
		1021	
		1022	
		1023	
		1024	
		1025	
		1026	
		1027	
		1028	
		1029	
		1030	
		1031	
		1032	
		1033	
		1034	
		1035	
		1036	
		1037	
		1038	
		1039	
		1040	
		1041	
		1042	
		1043	
		1044	
		1045	
		1046	
		1047	
		1048	
		1049	
		1050	
		1051	
		1052	
		1053	
		1054	
		1055	
		1056	
		1057	
		1058	
		1059	
		1060	
		1061	
		1062	
		1063	
		1064	
		1065	
		1066	
		1067	
		1068	
		1069	
		1070	
		1071	
		1072	
		1073	
		1074	
		1075	
		1076	
		1077	
		1078	
		1079	
		1080	
		1081	
		1082	
		1083	
		1084	
		1085	
		1086	
		1087	
		1088	
		1089	
		1090	
		1091	
		1092	
		1093	
		1094	
		1095	
		1096	
		1097	
		1098	
		1099	
		1100	
		1101	
		1102	
		1103	
		1104	
		1105	
		1106	
		1107	
		1108	
		1109	
		1110	
		1111	
		1112	
		1113	
		1114	
		1115	
		1116	
		1117	
		1118	
		1119	
		1120	
		1121	
		1122	
		1123	
		1124	
		1125	
		1126	
		1127	
		1128	
		1129	
		1130	
		1131	
		1132	
		1133	
		1134	
		1135	
		1136	
		1137	
		1138	
		1139	
		1140	
		1141	
		1142	
		1143	
		1144	
		1145	
		1146	
		1147	
		1148	
		1149	
		1150	
		1151	
		1152	
		1153	
		1154	
		1155	
		1156	
		1157	
		1158	
		1159	
		1160	
		1161	
		1162	
		1163	
		1164	
		1165	
		1166	
		1167	
		1168	
		1169	
		1170	
		1171	
		1172	
		1173	
		1174	
		1175	
		1176	
		1177	
		1178	
		1179	
		1180	
		1181	
		1182	
		1183	
		1184	
		1185	
		1186	
		1187	
		1188	
		1189	
		1190	
		1191	
		1192	
		1193	
		1194	
		1195	
		1196	
		1197	
		1198	
		1199	
		1200	

TELANGANA SOCIAL WELFARE RESIDENTIAL EDUCATIONAL INSTITUTIONS SOCIETY (TSWRERS)					
UNIT (R/O School/College)		TSWRD W NIRMAL		NIRMAL	
NAME		DISTRICT			
RECEIPTS AND PAYMENTS ACCOUNT FOR THE PERIOD FROM 01.04.2021 TO 31.03.2022					
INDEX	RECEIPTS	Amount (Rs.)	Code	PAYMENTS	Amount (Rs.)
			4110 01	Class room Furniture	
			4102	School/College Equipment	
			4104	Staff, music, Audio Etc.	
			7030	Stationery Equipment	
			7031	Computer & Peripherals	11050
			4013	Other School/College Equipment	
			4102	Electricity, Solar, Gas, Lights	3750
			4111	Medical Expenses	
			7031	Purchase of Vehicles	
				CAPITAL PAYMENTS:	
			6007	Development of Play Fields (Campus)	
			4201	Land & Buildings	
				Loans & Advances:	
			1009	Inter Unit Transfer	
			2101	Adv. Advance Recovery	
			2102	Educational Advance	
			2103	Festival Advance	
			2105	CGS Bill Payment	
			2100	Tour Advance	
			5001	Loans & Advances to Others	
				Deposits and Other Payments	
			1003	Interest on Fixed Deposit	
			2002	Fixed Deposit	197000
			2001	Refund of LPO	105000
				DIRECT RECEIPTS	
6001	Regular Net amount	8665705	6001	Regular Net amount	8665705
2106	CSA	2400	2106	CSA	2400
3001	CPD	1511000	3001	CPD	1511000
6004	Part time Net amount	372957	6004	Part time Net amount	372957
2019	LR	4400	2019	LR	4400
2117	Holiday	4400	2117	Holiday	4400
4017	Building rent	1620507	4017	Building rent	1620507
				Closing Balances	
				Cash in Hand	
				Partly Cash Balance	446525
				Bank Balances	
	Total	37311937		Total	37311937

For NG Rao & Associates
Chartered Accountants



(G. Nagelwara rao)
Partner,
M No 207300

Place: Hyderabad
Date: 30.01.2022

UNIT (R/O School/College)
TSWRD W NIRMAL

Principal

TELANGANA SOCIAL WELFARE RESIDENTIAL EDUCATIONAL INSTITUTIONS SOCIETY (TSWRERS)				
UNIT (RCO/School/College)	TSWR W NIRMAL		NIRMAL	
RCO No	DISTRICT:			
INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD FROM 01.04.2021 TO 31.03.2022				
CODE	EXPENDITURE	Amount (Rs.)	Code	Amount (Rs.)
2102	Laboratory Consumables			
2103	Payment of Septic Tank & Drainage			
2104	Electric Charges			
2105	Telephone Charges			
2106	Water Tax	85,650		
2107	Academic Charges			
2108	Library Remuneration Charges			
2109	Printing of Management/ Lab/Other	6,550		
2110	Repairs and Maintenance of			
2111	Equipment			
2112	Post Charges	177		
2113	Payment of Incentive Charges to			
2114	Staff			
2115	Payment of Telephone Charges			
2116	Printing of Notices/Charges	1,349		
2117	Academic Activities			
2118	Printing Test Expenses			
2119	College Fee			
2120	College Fee			
2121	College Fee			
2122	College Fee			
2123	College Fee			
2124	College Fee			
2125	College Fee			
2126	College Fee			
2127	College Fee			
2128	College Fee			
2129	College Fee			
2130	College Fee			
2131	College Fee			
2132	College Fee			
2133	College Fee			
2134	College Fee			
2135	College Fee			
2136	College Fee			
2137	College Fee			
2138	College Fee			
2139	College Fee			
2140	College Fee			
2141	College Fee			
2142	College Fee			
2143	College Fee			
2144	College Fee			
2145	College Fee			
2146	College Fee			
2147	College Fee			
2148	College Fee			
2149	College Fee			
2150	College Fee			
2151	College Fee			
2152	College Fee			
2153	College Fee			
2154	College Fee			
2155	College Fee			
2156	College Fee			
2157	College Fee			
2158	College Fee			
2159	College Fee			
2160	College Fee			
2161	College Fee			
2162	College Fee			
2163	College Fee			
2164	College Fee			
2165	College Fee			
2166	College Fee			
2167	College Fee			
2168	College Fee			
2169	College Fee			
2170	College Fee			
2171	College Fee			
2172	College Fee			
2173	College Fee			
2174	College Fee			
2175	College Fee			
2176	College Fee			
2177	College Fee			
2178	College Fee			
2179	College Fee			
2180	College Fee			
2181	College Fee			
2182	College Fee			
2183	College Fee			
2184	College Fee			
2185	College Fee			
2186	College Fee			
2187	College Fee			
2188	College Fee			
2189	College Fee			
2190	College Fee			
2191	College Fee			
2192	College Fee			
2193	College Fee			
2194	College Fee			
2195	College Fee			
2196	College Fee			
2197	College Fee			
2198	College Fee			
2199	College Fee			
2200	College Fee			
2201	College Fee			
2202	College Fee			
2203	College Fee			
2204	College Fee			
2205	College Fee			
2206	College Fee			
2207	College Fee			
2208	College Fee			
2209	College Fee			
2210	College Fee			
2211	College Fee			
2212	College Fee			
2213	College Fee			
2214	College Fee			
2215	College Fee			
2216	College Fee			
2217	College Fee			
2218	College Fee			
2219	College Fee			
2220	College Fee			
2221	College Fee			
2222	College Fee			
2223	College Fee			
2224	College Fee			
2225	College Fee			
2226	College Fee			
2227	College Fee			
2228	College Fee			
2229	College Fee			
2230	College Fee			
2231	College Fee			
2232	College Fee			
2233	College Fee			
2234	College Fee			
2235	College Fee			
2236	College Fee			
2237	College Fee			
2238	College Fee			
2239	College Fee			
2240	College Fee			
2241	College Fee			
2242	College Fee			
2243	College Fee			
2244	College Fee			
2245	College Fee			
2246	College Fee			
2247	College Fee			
2248	College Fee			
2249	College Fee			
2250	College Fee			
2251	College Fee			
2252	College Fee			
2253	College Fee			
2254	College Fee			
2255	College Fee			
2256	College Fee			
2257	College Fee			
2258	College Fee			
2259	College Fee			
2260	College Fee			
2261	College Fee			
2262	College Fee			
2263	College Fee			
2264	College Fee			
2265	College Fee			
2266	College Fee			
2267	College Fee			
2268	College Fee			
2269	College Fee			
2270	College Fee			
2271	College Fee			
2272	College Fee			
2273	College Fee			
2274	College Fee			
2275	College Fee			
2276	College Fee			
2277	College Fee			
2278	College Fee			
2279	College Fee			
2280	College Fee			
2281	College Fee			
2282	College Fee			
2283	College Fee			
2284	College Fee			
2285	College Fee			
2286	College Fee			
2287	College Fee			
2288	College Fee			
2289	College Fee			
2290	College Fee			
2291	College Fee			
2292	College Fee			
2293	College Fee			
2294	College Fee			
2295	College Fee			
2296	College Fee			
2297	College Fee			
2298	College Fee			
2299	College Fee			
2300	College Fee			
2301	College Fee			
2302	College Fee			
2303	College Fee			
2304	College Fee			
2305	College Fee			
2306	College Fee			
2307	College Fee			
2308	College Fee			
2309	College Fee			
2310	College Fee			
2311	College Fee			
2312	College Fee			
2313	College Fee			
2314	College Fee			
2315	College Fee			
2316	College Fee			
2317	College Fee			
2318	College Fee			
2319	College Fee			
2320	College Fee			
2321	College Fee			
2322	College Fee			
2323	College Fee			
2324	College Fee			
2325	College Fee			
2326	College Fee			
2327	College Fee			
2328	College Fee			
2329	College Fee			
2330	College Fee			
2331	College Fee			
2332	College Fee			
2333	College Fee			
2334	College Fee			
2335	College Fee			
2336	College Fee			
2337	College Fee			
2338	College Fee			
2339	College Fee			
2340	College Fee			
2341	College Fee			
2342	College Fee			
2343	College Fee			
2344	College Fee			
2345	College Fee			
2346	College Fee			
2347	College Fee			
2348	College Fee			
2349	College Fee			
2350	College Fee			
2351	College Fee			
2352	College Fee			
2353	College Fee			
2354	College Fee			
2355	College Fee			
2356	College Fee			
2357	College Fee			
2358	College Fee			
2359	College Fee			
2360	College Fee			
2361	College Fee			
2362	College Fee			
2363	College Fee			
2364	College Fee			
2365	College Fee			
2366	College Fee			
2367	College Fee			
2368	College Fee			
2369	College Fee			
2370	College Fee			
2371	College Fee			
2372	College Fee			
2373	College Fee			
2374	College Fee			
2375	College Fee			
2376	College Fee			
2377	College Fee			
2378	College Fee			
2379	College Fee			
2380	College Fee			
2381	College Fee			
2382	College Fee			
2383	College Fee			
2384	College Fee			
2385	College Fee			
2386	College Fee			
2387	College Fee			
2388	College Fee			
2389	College Fee			
2390	College Fee			
2391	College Fee			
2392	College Fee			
2393	College Fee			
2394	College Fee			
2395	College Fee			
2396	College Fee			
2397	College Fee			
2398	College Fee			
2399	College Fee			
2400	College Fee			
2401	College Fee			
2402	College Fee			

TELANGANA SOCIAL WELFARE RESIDENTIAL
EDUCATIONAL INSTITUTIONS SOCIETY (TSWRERIS)
HYDERABAD-T.S

YSWRDC (WOMEN), Nirmal
NIRMAL DISTRICT

AUDIT REPORT
for the Financial Year 2020-21

Auditor:

**N G RAO & ASSOCIATES
CHARTERED ACCOUNTANTS**

H No.6-3-1186/A/6, (New 325), 2nd Floor, Chinna Bahreddy Building

Adj Lane to JTC Kakatiya Hotel, Begumpet, Hyderabad 500016

Mobile: +91 9848018791, 9849135571

Email ID: nageswararaog207@gmail.com & nageswararaog@rediffmail.com



AUDITOR'S REPORT

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

We have audited the attached Balance Sheet **TELANGANA SOCIAL WELFARE RESIDENTIAL EDUCATION INSTITUTIONS SOCIETY (TSWREIS) TSWRDC (W) NIRMAL-51932, NIRMAL** 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

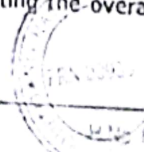
Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the standards on Auditing issued by ICAI. Those standards require that we comply with the ethical requirements and plan and perform the audit to obtain reasonable assurance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

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

D.No 39-16-4B S
Garuda Hotel Lane
Labbipet
Wajawada - 520 010

Email: nageswararao207@gmail.com, nageswararao@edhna.com



M.No 8 22 51 FF3
Laxmi Towers, Paltani Street
Gandhi Nagar
Kakinada - 533 004



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:

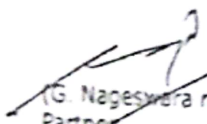
To the best of our knowledge and belief, we have obtained all the information and explanations that are necessary for the purpose of audit. In our opinion proper books of accounts have been kept by the school, so far as appears from our examination of these books. The Balance sheet, Income & Expenditure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

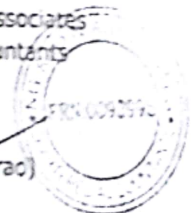


We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified opinion.

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. 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. Computenization 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: 22207300BBTPE1711

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)
TSWRDC (W) NIRMAL, NIRMAL DISTRICT
Financial Year 2020-21**

Audit Period of the Year : 2020-21
Audit Period of the Principal : G. Sumalatha
Period of service : 01.04.2020 to 31.03.2021
Contact.no : 7995660879
Data entry operator : K. Purna chander
Period of service : 01.04.2020 to 31.03.2021
Contact.no : 9347092527

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:

Date	Particulars	Cheque /Cash	Amount	Observations
07.08.20	Salary (Electrician)	129526	20,100	Amount paid to Azamath khan towards Electrician salary but bill produced on M. raj Kumar at the time of audit.
14.10.20	DA Arrears	129536	2,51,868	Amount paid to Regular staff towards DA Arrears but supporting documents was not produced at the time of audit.

For NG Rao & Associates
Chartered Accountants

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

Place: Hyderabad
Date: 16.09.2022

Codes	RECEIPTS	Amount (Rs.)	Codes	PAYMENTS	Amount (Rs.)
	OPENING BALANCE			School/College Maintenance	
	Cash in hand			Security	
	Bank Cash Balance			Contribution to ERF	
	Bank Balance	1,11,700		Medical Contingent Fund	
				Staff Welfare Fund	1,14,200
				Guest Chikana	
					2,13,77,300
	REVENUE RECEIPTS			Pay & Allowances	
1003	Interest on ECF		04 06		
1004	Interest on SSA/c		1-10		
1005	Sale of empty bags/Broken Rice old news papers/worned furniture, empty oil tins/ milk covers/		1-10	ET Enrolment	
1006-07	Sale of Tender Applications		6007	Payment of Professional Tax	
1104	Fines Collected from students		6011	PHI Account	
1104	Rent from Quarters (Salary Deductions)		6015	TTA	
	Day Scholar SSC Examination Fee		6016	LTC	
			6017	Educational concession	
			6019	Ampara	
			6020	Funeral Charges to staff	
			6021	TA	
	CAPITAL RECEIPTS			School/college Expenditure	
1102	Head office A/c (General)	11,11,700	4003	Development of School Campus	
1102	Head office A/c (Salaries)	2,13,77,300	4003	Misc contingent Expenses including	
1106	Head office GSI		4004	Camp Maintenance	2,76,110
1103	Head office G I S		4004	Sweeping Contract Expenditure	
1104	Head office G P F		4005	Burglary repair charges	
2109	Employees Relief Fund (ERF)		4006	Repairs and maintenance of	
2001	Earnest money deposit (EMD)		4007	Electricals	
			4013	Security Furniture	
			4014	Water, Kerosene, Emergency Lighting	51,250
3011	Specific Receipts		6022	Contingency charges	
	Funds from SSC Board		7021	Advertisement Charges	
2003	Funds from Board of Intermediate Education (BIE)		7024	Telephone & Internet Charges	
2014	Post Metric Scholarship		7025	Postage/Telegram	
2014	Cash Awards / Prathibha Awards		7027	CGI	
2008-10	Other Awards		7029	Stationery office	
2004	Other Scholarship			IMPACT Programme	
2011	Teaching Grant			Expenditure on Students	
2012	Red Ribbon			Amenities	
2013	Rajiv Vidya Mission (RVMS)		5002	Student Uniforms	
2014	School Grant		5003	Bedding Material	
2102	SSA Grant		5005	Purchase of Towels	
4002	Balika Sisu Samrakshana scheme		5006	PI Dresses	
4003	SAAR Funds		5007	Note Books & Text Books, Work Books & MCET BOOK	
4004	Samveshna Bata		5010	Stationery	
2014	R W S	54,057	5014	Shoehing Charges	69,240
2014	Other Recd. Pts		5101	Travel Charges	
2014	Inter Account Bank Transfer from General a/c to Salary a/c		5102	Washing Charges	
			5103	Cosmetic Charges	2,28,000
			5101	Plates & Glasses	
			5102	Trunk Boxes	
			5103	Footwear	
			5104	Stationery	2,77,000
				Student Diet Expenses	
			5201	Diet Expenditure	25,13,018
			5204	Catering Expenses	1,10,000
			5205	Hostel contingent Expenses	1,50,000
				Health & Hygiene	
			2114	Hospitalization/Surgery Expenses	
			5012	Funeral charges, Expend to students	
			5104	Medicine, First Aid Expenses	3,400
			5105	Conveyance to Sick Students	19,980
			6005	Doctors Honorarium	30,000
				REVENUE PAYMENTS:	
			4001	Maintenance of Garden	
			4003	Development of campus	

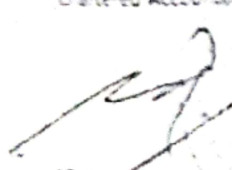
RECEIPTS AND PAYMENTS ACCOUNT FOR THE PERIOD FROM 01.01.2020 TO 31.03.2021

RECEIPTS		Amount (Rs.)	Index	PAYMENTS	Amount (Rs.)
1000	Payment of Xerox Charges (EAT)		1000		
1001	Other Receipts (A) and Refund of		1001	Govt. Salary Tax (Govt. Staff)	11,10,000
1002	Students		1002	Govt. & Local City (H. & M. Staff)	1,60,000
1003	Medical Reimbursement		10	Other Payments	11,70,000
			1003	Govt. Staff	
			1004	Payment of Income Tax (Staff)	
			1005	Income Tax	
			1006	Govt. Pension & Provident	
			1007	Provision for P.F.	
			1008	Academic Students Training Programme	
			1009	Laboratory Consumables	
			1010	Payment of Septic Tank & Drainage	
			1011	Charging Charges	
			1012	Transportation Charges	
			1013	Fuel Tax	
			1014	Vehicle Hire Charges	
			1015	Consultancy Commercial Charges	
			1016	Maintenance of Computer Lab & Other	
			1017	Consumables	
			1018	Repairs and Maintenance of	
			1019	Equipment	
			1020	Bank Charges	277
			1021	Payment of Incentive Charges to	
			1022	Students	
			1023	Payment of Telephone Charges	
			1024	Payment of Xerox Charges	60,845
			1025	Other payments	
			1026	Academic Activities	
			1027	Entrance Test Expenses	
			1028	Science Lab	
			1029	Hag Day	
			1030	Affiliation Fee	
			1031	Payment of Examination Fee	2,22,200
			1032	Printing of Exam Papers / Health	
			1033	Cards & Progress Cards	
			1034	Expenditure on Training Programmes	
			1035	(Staff & Non Teaching)	
			1036	Govt. to Students Exam Centre	21,400
			1037	ICR/IT/SC/IR/CL/AB/IF/ACI	
			1038	Extra - Curricular Activities	
			1039	Scouts & Guides/Art/DEU	
			1040	Payment of Games & Sports Events	
			1041	Annual day /Parents Day/	
			1042	Celebration of National Events	
			1043	Games & Sports Material Purchases	
			1044	Specific Payments	
			1045	Interest on SBA/c sent HO	
			1046	Sale of Gummy Bwp.	
			1047	Sale of Tender applications	
			1048	transferred to Head Office	
			1049	HRA Recovery of Staff	
			1050	Recovery of Water and	
			1051	maintenance charges from staff	
			1052	Excess pay	
			1053	Fine amount transferred to Head	
			1054	Office	
			1055	Teaching Learning Equipment	
			1056	Progress Report	
			1057	Govt. Board Expenses	
			1058	Board of Intermediate Education	
			1059	Expenses (BIE)	
			1060	Post metric scholarship	
			1061	10	
			1062	Cash awards / Prathiba Award,	
			1063	other Awards, etc (Funds Recovered	
			1064	from III Boys)	
			1065	Other Scholarship	
			1066	Teaching Grant	
			1067	Food Allowance	
			1068	Uttar Vidya Mission (UVM)	
			1069	Grants	
			1070	U.A Grant	
			1071	Govt. Insp. Samrakshana scheme	

INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD FROM 01.04.2021 TO 31.03.2022

Sl. No.	Particulars	Amount (Rs.)	Amount	Amount	Amount (Rs.)
4000	Expenditure on Printing & Stationery				
4001	Laboratory Consumables				
4002	Payment of Salary, Bonus & Dearness Allowance				
4003	Travel Allowance				
4004	Transportation Charges				
4005	Telephone Charges				
4006	Electricity & Power Charges				
4007	Maintenance of Computer Lab & Other Buildings				
4008	Maintenance of Furniture				
4009	Bank Charges	272			
4010	Payment of Interest & Charges to Banks				
4011	Payment of Telephone Charges				
4012	Payment of Salary & Bonus				
4013	Travel Allowance (Total Amount Transfered to NIT, Marjesta)	68,845			
Academic Activities					
4014	Program Test Expenses				
4015	College Fee				
4016	Field Day				
4017	Examination Fee				
4018	Payment of Examination Fee	7,12,381			
4019	Expenditure on Transportation Means				
4020	Cards & Progress Cards				
4021	Expenditure on Training Programmes (Staff & Non Teaching)				
4022	Expenditure on Extra Curricular Activities	21,480			
Extra - Curricular Activities					
4023	Scouts & Guides A.C., N.S.U.				
4024	Payment of Games & Sports Events				
4025	Annual Day / Parents Day / Celebration of National Events				
4026	Games & Sports Material Purchases				
Specific Payments					
4027	Interest on S.B.A. Sent HO				
4028	Interest on Fixed Deposit				
4029	Sale of Gummy Bags				
4030	Sale of Tender applications transferred to Head Office				
4031	HRA Recovery of staff				
4032	Recoveries of Water and maintenance charges from staff				
4033	Excess pay				
4034	Fine amount transferred to Head Office				
4035	Teaching Learning Equipment Progress Report				
Library Expense					
4036	Purchase of Newspaper and Periodicals	5,605			
4037	Laboratory Consumables				
4038	Purchase of EAMCET III Books				
CAPITAL PAYMENTS:					
4039	Development of Play Fields (Campus)				
				Excess of Expenditure over Income	2,76,90,563
Excess of Income over Expenditure					
Total		2,77,44,620		Total	2,77,44,620

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)
HYDERABAD-T.S

TSWRDC(WOMEN), Nirmal
NIRMAL DISTRICT

AUDIT REPORT
for the Financial Year 2019-20

Auditor:

N G RAO & ASSOCIATES
CHARTERED ACCOUNTANTS

H No.6-3-1186/A/6, (New 325), 2nd Floor, Chinna Balreddy Building ,
Adj Lane to ITC Kakatiya Hotel, Begumpet, Hyderabad-500016.

Mobile: +91 9848018791, 9849135573

Email ID: nageswararaog207@gmail.com & nageswararaog@rediffmail.com



AUDITOR'S REPORT

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

We have audited the attached Balance Sheet **TELANGANA SOCIAL WELFARE RESIDENTIAL EDUCATION INSTITUTIONS SOCIETY (TSWREIS) TSWR Degree Code 51932 College Women NIRMAL 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.

M.No. 63-1186 AE New No. 305
2nd Floor, Chandra Bhanud, Building
Rajawade Lane (opposite Hotel)
Begumpet Hyderabad-500 016

D.No. 39-74-48 S
Garuda Hotel, Linn
Jasti pet
Majarauda - 500 016

M.No. 622481 FF3
2nd Floor, Towers, Parkside Street
Gandhi Nagar
Korivada - 500 014

Email: nagelwararao107@gmail.com nagelwararao107@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.

DIE

Date

26.04

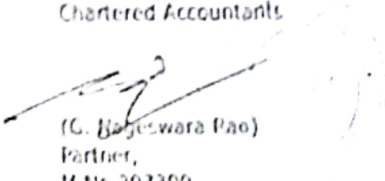
26.

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 interest audit reports and hence not able to comment. In view of many pending vouchers, pending entry entries and expenses, we are of the opinion that "Interest Audit" to be conducted.
2. Outsourcing Man Power: The method prescribed by the institute with respect to outsourcing man power requirements is not appropriate due to following reasons:
 2. No supportive documents made available to verify whether the contractor is complying the statutory requirements of contract employees.
 4. It is observed that bills have not been provided for outsourcing contracts.
 5. 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.
 6. Fixed Assets are shown at cost. No depreciation is provided.
 7. Closing stock is valued at cost and certified by the school Institution.
 8. Budgetary control system is not observed.
 9. 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 these 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.

10. 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


(C. Balaswara Rao)
Partner,
M.No.207300

Place: Hyderabad
Date: 09.09.2022
UDIN:22207300BBBWDG5467

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)
TSWRDC (W) NIRMAL, NIRMAL DISTRICT
Financial Year 2019-20**

Audit Period of the Year : 2019-20
 Audit Period of the Principal : G. Sumalatha
 Period of service : 01.04.19 to 31.03.20
 Contact.no : 7995660879
 Data entry operator : K. Purna chander
 Period of service : 01.04.19 to 31.03.20
 Contact.no : 9347092527

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:

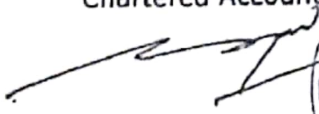
Date	Particulars	Cheque /Cash	Amount	Observations
14.09.2019	Salary (Electrician)	Chq: 240134	6,700	Amount paid towards Electrician charges to A. Karthik Reddy but bill produced on M.A.Moiz khan and supporting documents was not produced during the course of audit.

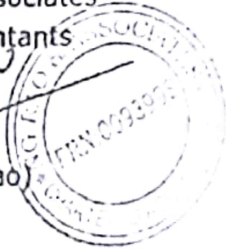
DIET:

- EMD register was not maintained properly.

Date	Particulars	Cheque /Cash	Amount	Observations
26.04.2019	Office expenses	Chq: 780822	10,000	Amount paid to principal G. Sumalatha towards office expenses but supporting bills were not produced at the time of audit.
26.04.2019	Catering charges	Chq: 780823	22,649	Amount paid to bandisheela sandhyarani towards catering charges but supporting bills were not produced at the time of Audit.

For NG Rao & Associates
Chartered Accountants


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



Place: Hyderabad
Date: 09.09.2022

TELANGANA SOCIAL WELFARE RESIDENTIAL EDUCATIONAL INSTITUTIONS SOCIETY (TSWREIS)

UNIT (RCO/School/College)		TSWRDC(W), NIRMAL		DISTRICT: NIRMAL	
CODE: 51932					
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	
	Capital Fund		2106	GSII - Society	3,115
	Petty Cash - Balance		2019	Contribution to IPI	
	Bank Balance	15,19,213	2111	Medical reimbursement	
		3,88,859	2113	C.M Relief fund	
			3002-05	Govt.Challans	
			6001-04-06, 6018-	Pay & Allowances	1,76,33,180
	REVENUE RECEIPTS		6006-	EL Encashment	
1003	Interest on FDR		6007	PPI	
1004	Interest on SB a/c	40,025		Payment of Professional Tax	
1005	Sale of Gunny bags/Broken Rice old news papers/condemned furniture, empty oil tins/ milk covers/		6011	PFC 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	1,59,320
	Day Scholar SSC Examination Fee		6018	Arrears	
			6020	Funeral Charges to Staff	
			6012-1	TA	91,814
	CAPITAL RECEIPTS			School/college Expenditure	
1002	Head office A/C (General)	1,20,90,104	4003	Development of School Campus	
1002	Head office A/C (Salaries)	1,65,47,622		Misc contingent Expenses including Camp Maintenance	
2006	Head office GSII		4003	Sweeping Contract Expenditure	4,79,239
2003	Head office G.I.S		4004	Waste disposal charges	
2004	Head office G.P.F		4005	Repairs and maintenance of Electricals	
2109	Employees Relief Fund (E.F.)		4006	Expns to furniture	
2001	Termest money deposit (T.M.D)	2,67,000	4007	Lueses /Kerosene (Emergency lighting)	3,50,303
	Specific Receipts		4013	hospitality charges	
2011	Funds from SSC board		4014	Advertisement Charges	
2003	Funds from Board of Intermediate Education (BIE)		7022	Telephone & Internet Charges	
2014	Post Metric Scholarship		7024-26	Postage/Telegram	
2014	Cash Awards / Prathibha Awards		7027	TA	
2008-10	Other Awards		7025	Stationery office	3,24,846
2004	Other Scholarship		7026	IMPAI Programme	
2011	Teaching Grant			Expenditure on Students Amenities	
2012	Red Ribbon		5002	Student Uniforms	
2013	Ravi Vroha Mission (RVMS)		5003	Reading Material	
2014	School Grant		5004	Purchase of Towels	
2007	NSA Grant		5004	P.T Dresses	
4201	Bonka Sava Samrakshana scheme		5007-10	Note books & Text Books, Work Book & (MCET) Book	
4203	SAAP Funds		5014	Stitching Charges	1,20,480
4204	Samkshama Bata		5101	Washing Charges	
2014	R.W.S	15,08,700	5102	Ironing Charges	
2014	Other Receipts		5103	Cosmetic Charges	6,67,044
2014	Inter Account Bank Transfer from General a/c to Salary a/c		5104	Roller & Glasses	30,945
	Loans & Advances		5105	Trunk Boxes	
1008	Inter-Units Transfer		5104	Inventory	
2010	AW-D Advance		5104	Stationery	5,500
2100	Education Advance			Student Diet Expenses	
2101	Festival Advance		5201	Diet Expenditure	47,38,336
2020	Fixed Deposits (Matured)	2,05,149	5204	Catering Expenses	3,27,255
			6005	Hotel Contingent Expenses	1,32,443
	Recoveries			Health & Hygiene	
1101	House Rent Recovery		2114	Hospitalization/Surgery Expenses	
1102	Recoveries of Water and maintenance charges from staff		5012	Funeral charges/Exgratia to students	
1103	Recovery of excess Payment (Nature)		5104	Medicine/First Aid Expenses	13,808
2001	Naxosha Green Corporation		5105	Conveyance to Sick Students	1,45,100
2003	TDI		6005	Schools Maintenance	25,800
2015	Recoveries of telephone charges from staff			REVENUE PAYMENTS:	
2108	Refund of Unspent Advance (Nature)		4001	Maintenance of Gardens	
2103	Recoveries of C.M Relief fund				
2007	Trust Class				
2006	Payment of Income Tax (Staff)				

RECEIPTS AND PAYMENTS ACCOUNT FOR THE PERIOD FROM 01.04.2019 TO 31.03.2020					
Codes	RECEIPTS	Amount (Rs.)	Codes	PAYMENTS	Amount (Rs.)
4000	Recovery of Prof. Tax		4001	Development of campus	
4001	Payment of Xerox charges (III)		4001		
4017			4017	Rent, Rates & Taxes Inst. Prof tax	32,04,827
4018	Other Receipts (Cancellation of Cheques)		4018		
4009-10	Medical Reimbursement		4009-10	Water & Electricity (Electricity Charges)	6,24,579
2000	Stipendium refund by H.O.R.H.			Other Payments	
2006	Unspent Amount Remitted		1105		4,71,304
3006	By Oversight HO releases to III-Boys		3006	Payment of Income Tax (Staff)	30,000
			3006	Income Tax	
			3011	Class Room Consumables	
			3011	Penalties M.C./BIE	
			3017	Vocational students Training Programme	
			3012/4108	Laboratory Consumables	
			4016	Payment of Septic Tank & Drainage Cleaning Charges	
			5014	Transportation Charges	
			6008	Prof. Tax	1,00,800
			6021	Vehicle Hire Charges	
			7014	Consultancy Remuneration Charges	
			7018	Maintance of Computer Lab & Other Consumables	
			7020	Repaires and Maintenance of Equipment	17,370
			7022	Bank Charges	708
			7023	Payment of Incentive Charges to Students	
			7026	Payment of Telephone Charges	
			7028	Payment of Xerox Charges	2,250
				Other payments	
				Academic Activities	
			2115	Entrance Test Expenses	
			2116	Science Fair	
			2117	Flag Day	
			3002	Affiliation Fee	51,400
			3009	Payment of Examination Fee	13,09,505
			3013 B	Printing of Exam. Papers/ Health Cards & Progress Cards	2,000
			3014-15	Expenditure on Training Programmes (Staff & Non Teaching)	
			5011	Conv to Students Exam Centres	1,66,376
				IF/III/SCIENCE FAIR/IMPACT	
				Extra - Curriculam Activites	
			2005	Merits & Guide/ACC/NCC	
			4011	Payment of Games & Sports Events	1,520
			4012	Annual day /Parents Day/ Celebration of National Events.	
			4104	Games & Sports Matenal Purchases	
				Specific Payments	
			1004	Interest on SB A/c Sent HO	
			1005	Sale of Gunny Bags	
			1006	Sale of Tender applications transferred to Head Office	
			1101	M.A Recovery of staff	
			1102	Recoveries of Water and maintenance charges from staff	
			1103	Excess pay	1,20,000
			1104	Fine amount transferred to Head Office	
			3011	Teaching Learning Equipment	
				Progress Report	
			2002	M.C. Boards Expenses	
			2004	Board of Intermediate Education Expenses (BIE)	
			2008-10	Post metric scholarship	
			2014	Cash Awards / Prathma Awards	
			2014	Other Awards etc (Funds Received from III-Boys)	
			2004	Other Scholarship	
			2011	Teaching Grant	

RECEIPTS AND PAYMENTS ACCOUNT FOR THE PERIOD FROM 01.04.2019 TO 31.03.2020					
Codes	RECEIPTS	Amount (Rs.)	Codes	PAYMENTS	Amount (Rs.)
			2012	Bind Ribbon	
			2013	Rajiv Vidya Mission (RVMS)	
			2014	School Grant	
			2002	SSA Grant	
			4202	Balika Shiksha Samrakshana scheme	
			4203	SAAP Funds	
			4204	Samkreshma Bala	
			2014	R W S	
				Library Expense	
			3009	Purchase of Newspaper and Periodicals	26,502
			3012	Laboratory Consumables	
			5010	Purchase of PAMCET/IT Books	
			3010	Purchase of Library Books	43,533
				Purchases	
			4105	Medical Kit	
			4105 & 4106	Hostel Furniture & Equipments	700
			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 Safety Gas Lights	6,85,298
			4103	Electrical Fans and Coolers	57,350
			4111	Kitchen Utensils	
			7033	Purchase of vehicles	
				CAPITAL PAYMENTS:	
			4002	Development of Play Fields (Campus)	
			4201	Land & Buildings	
				Loans & Advances	
			1208	Intra Unit Transfer	
			2101	APD Advance Recovery	
			2104	Educational Advance	
			2105	Medical Advance	
			2106	ODS Bill Payment	
			2109	Tour Advance	
			2111	Loans & Advances to Others	
				refund to third office	
				Deposits and Other Payments	89,119
			1003	Interest on Fixed Deposit	
			4100	Fixed Deposit	
			4101	Refund of (M/D)	
				Closing Balances	
				Cash in hand	
				Bank Cash Balance	
				Bank Balances	3,14,863
				Total	3,25,06,072
				Total	3,25,66,072

For N G Rao & Associates
Chartered Accountants

(Signature)

IG Nagawarao Rao
Partner
M No 207300

Place Hyderabad
Date 09/09/2022



UNIT (RCO/School/College)
TSWROC (w), NIRMAL,

Principal

TELANGANA SOCIAL WELFARE RESIDENTIAL EDUCATIONAL INSTITUTIONS SOCIETY (TSWREIS)

UNIT (RCO/School/College)
 NO: 51932

TSWRDC(W), NIRMAL,
 DISTRICT: NIRMAL

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	
	CSU - Society	3,600	1003	Interest on FDR	-
	Contribution to FAF	-	1004	Interest on SB a/c	40,025
	Medical reimbursement	-		Sale of Gunny Bags/Broken Rice old	-
	C.M Relief fund	-	1005	news papers/condemned furniture, empty oil tins/ milk covers/	-
	Grant/Challans	-		Sale of Tender Applications	-
6001-04-06-6018-19	Pay & Allowances	1,76,33,180	1006-07	Fines - Collected from students	-
	Enrichment	-	1104	Rent from Quarters (Salary Deductions)	-
	Payment of Professional Tax	-	2014	Day Scholar SSC Examination Fee	15,08,700
	FRC Ambers	-	2014	Other Receipts	-
	ITRA	-	/1005	Other Receipts (Cancellation of Cheques)	-
	ITC	-			
	Educational concession	1,68,320			
	Ambers	-			
	Funeral Charges to staff	93,814			
	ITRA	-			
	School/college Expenditure	-			
	Development of School Campus	-			
	Misc contingent Expenses including	-			
4003	Camp Maintenance	4,79,739			
4004	Sweeping/Contract Expenditure	-			
4005	Bore well repair charges	-			
4006	Repairs and maintenance of Electricals	-			
4007	Repairs to furniture	-			
4013	Diesel/Kerosene (Emergency Lighting)	3,50,303			
4014	Electricity charges	-			
4022	Advertisement Charges	-			
4026	Telephone & Internet Charges	-			
4025	Postage/Telegram	-			
4027	CUG	3,24,846			
4029	Subsidy office	-			
	IMPACT Programme	-			
	Expenditure on Students Amenities	-			
4033	Student Uniforms	-			
4037	Binding Material	-			
4038	Purchase of Towels	-			
4038	PT Dresses	-			
4007-10	Note Books & Text Books, Work Books & EMCET Book	20,486			
4034	Stitching Charges	-			
4034	Embroidery Charges	-			
4037	Washing Charges	6,63,044			
4038	Cosmetic Charges	39,935			
4037	Plates & Glasses	-			
4032	Trunk Boxes	-			
4032	Footwear	5,560			
4034	Stationery	-			
4034	Student Diet Expenses	47,35,336			
4034	Diet Expenditure	3,27,255			
4034	Catering Expenses	1,32,443			
4034	Hotel Contingent Expenses	-			
4034	Health & Hygiene	-			
4034	Hospitalization/Surgery Expenses	-			
5012	Funeral charges/Exgratia to students	13,609			
4034	Medicine/First Aid Expenses	1,45,100			
4034	Conveyance to Sick Students	115,000			
4034	Doctors Honorarium	-			
4034	Medical kit	-			
	REVENUE PAYMENTS:				
	Maintenance of Garden	-			
	Maintenance of Campus	-			

INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD FROM 01.04.2019 TO 31.03.2020					
EXPENDITURE		Amount (Rs.)	Codes	INCOME	Amount (Rs.)
4000	Rent, Rates & Taxes Incl. Prof Tax	12,94,827			
4001	Water & Electricity (Electricity Charges)	6,24,579			
4002	Other Payments				
4003	Payment of Income Tax (Staff)	4,71,004			
4004	Income Tax	30,000			
4005	Office Room Consumables				
4006	Expenditure on /for				
4007	Academy students Training Programme				
4008	Laboratory Consumables				
4009	Payment of Septic Tank & Drainage Cleaning Charges				
4010	Transportation Charges				
4011	Motor Tax	1,00,000			
4012	Vehicle Hire Charges				
4013	Consultancy Remuneration Charges				
4014	Maintenance of Computer Lab & Other Consumables				
4015	Repairs and Maintenance of Equipment	17,370			
4016	Travel Charges	708			
4017	Payment of Incentive Charges to Students				
4018	Payment of Telephone Charges				
4019	Payment of Xerox Charges	2,250			
4020	Other payments (EMD Amount Transfer to DCO Maripeda)				
Academic Activities					
4021	Entrance Test Expenses				
4022	Science Fair				
4023	Field Day				
4024	Admission Fee	51,400			
4025	Payment of Examination Fee	13,09,505			
4026	Printing of Exam. Papers / Health Cards & Progress Cards	2,000			
4027	Expenditure on Training Programmes (Staff & Non Teaching)				
4028	Fee to Students Exam Centres	1,66,376			
SCIENCE FAIR/IPACT					
Extra - Curricular Activities					
4029	Sports & Games/ACC/NCC				
4030	Payment of Games & Sports Events	1,520			
4031	Annual day /Parents Day/ Celebration of National Events.				
4032	Games & Sports Material Purchases				
Specific Payments					
4033	Interest on SB A/c Sent HO				
4034	Interest on Fixed Deposit				
4035	Cost of Gunny Bags				
4036	Cost of Tender applications				
4037	Amount transferred to Head Office				
4038	Recovery of Staff				
4039	Recovery of Water and Maintenance charges from staff				
4040	Gratuity pay	1,20,000			
4041	Amount transferred to Head Office				
4042	Purchasing Learning Equipment				
4043	Annual Report				
4044	Library Expense				
4045	Purchase of Newspaper and Magazines	26,502			
4046	Library Consumables				
4047	Purchase of I.A.M.C.I./I.I. Books				



INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD FROM 01.04.2019 TO 31.03.2020

EXPENDITURE		INCOME	
	Amount (Rs.)	Codes	Amount (Rs.)
CAPITAL PAYMENTS:			
- Acquisition of Fixed Assets (Original)			
- Excess of Income over Expenditure			2,98,25,685
Total	3,13,74,410		Total
			3,13,74,410

UNIT (RCO/School/College)
ISWRDC(W), NIRMAL,

Principal

Principal & Accounting
Officer



Signature
Date
Place

TELANGANA SOCIAL WELFARE RESIDENTIAL
EDUCATIONAL INSTITUTIONS SOCIETY (TSWREIS)

HYDERABAD – T.S

TSWRDCW Nirmal

NIRMAL DISTRICT

AUDIT REPORT

for the FY 2018-19

Auditor:

N G RAO & ASSOCIATES

CHARTERED ACCOUNTANTS

H.No.6-3-1186/V6, (New No.325), 2nd Floor, ChinnaBalreddy Building,

Adjacent Lane to ITC Kakatiya Hotel Begumpet, Hyderabad-500016.

E-mail: nageswararaog207@gmail.com Phone: 040-66617089 / 040



AUDITOR'S REPORT

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

We have audited the attached Balance Sheet of **TELANGANA SOCIAL WELFARE RESIDENTIAL EDUCATION INSTITUTIONS SOCIETY (TSWREIS) DEGREE COLLEGE, NIRMAL 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.

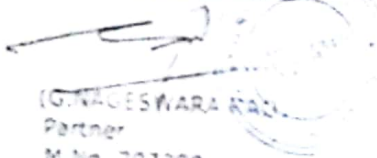
In our opinion, proper books of accounts as required by law have been kept by the School, so far as appears from our examination of the books of accounts; The Balance Sheet dealt with by this report is in agreement with the books of accounts.

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)
TSWRDC (W) NIRMAL, NIRMAL DISTRICT
Financial Year 2018-19

Audit Observations:

- Stock registers for the period of 2017-18 were not produced during the course of audit.
- Daily issue registers for the period of 2017-18 were not produced during the course of audit.
- Stock registers for the period of 2018-19 were not produced during the course of audit.
- Daily issue registers for the period of 2018-19 were not produced during the course of audit.
- EMD registers for the F.Y.2018-19 were not produced during the course of audit.
- Invoice bill was not produced for the salaries of outsourcing staff paid to the agency.



RECEIPTS AND PAYMENTS ACCOUNT FOR THE PERIOD FROM 01.04.2018 TO 31.03.2019

RECEIPTS		Amount (Rs.)	Codes	PAYMENTS	Amount (Rs.)
1001	APCO Advance			Trunk Boxes	62,400
1002	Education Advance		5302	Footwear	1,02,563
1003	Medical Advance		5303	Stationery	1,86,825
1004	Fixed Deposits (Natured)		5304	Student Diet Expenses	
				Diet Expenditure	17,09,258
	Recoveries		5201-03	Catering Expenses	7,34,355
	House Rent Recovery		5204	Hostel Contingent Expenses	1,10,470
	Recoveries of Water and maintenance charges from staff		5205		
	Recovery of excess Payment (Nature)			Health & Hygiene	
	National Green Corporation		2114	Hospitalization/Surgery Expenses	
	TDS			Funeral charges/Expatriate to students	
	Recoveries of telephone charges from staff		5012	Medicine/First AID Expenses	9,220
	Recovery of Unspent Advance (Nature)		5104	Conveyance to Sick Students	12,950
	Recoveries of C M Relief fund		5105	Doctors Honorarium	5,000
	Flag Day		6005		
	Payment of Income Tax (Staff)			REVENUE PAYMENTS:	
	Recovery of Prof. Tax		4001	Maintenance of Garden	
	Payment of Xerox charges (RTI)		4003	Development of campus	
			4008,		
			4017,	Rent, Rates & Taxes Inst. Prof tax	18,20,016
			4018		
1004	Other Receipts (Cancellation of Cheques)				
1005	Medical Reimbursement		4009-10	Water & Electricity (Electricity Charges)	4,54,202
1006	SSC exam refund by HCU RTC			Other Payments	
1007	Unspent Amount Remitted		2006	TDS	73,536
1008	B. Oversight HO releases to IIT-Boys		3006	Payment of Income Tax (Staff)	25,000
			3006	Income Tax	
			3011	Class Room Consumables	
			3016	Penalties SSC/BIE	
			3017	Vocational students Training Programme	
			3017	Laboratory Consumables	1,250
			4016	Payment of Septic Tank & Drainage Cleaning Charges	
			5013	Transportation Charges	9,910
			6008	Prof Tax	
			6021	Vehicle Hire Charges	
			7014	Consultancy Remuneration Charges	
			7016	Maintenance of Computer Lab & Other Consumables	
			7020	Repairs and Maintenance of Equipment	
			7022	Bank Charges	2,542
			7023	Payment of Incentive Charges to Students	
			7026	Payment of Telephone Charges	
			7028	Payment of Xerox Charges	2,350
				Other payments (EMI) Amount Transfer to DCO Mandiada	
				Academic Activities	
			2115	Entrance Test Expenses	
			2116	Science Fair	
			2117	Flag Day	
			2117	Admission Fee	
			2118	Payment of Examination Fee	9,21,530



RECEIPTS AND PAYMENTS ACCOUNT FOR THE PERIOD FROM 01.04.2018 TO 31.03.2019

Codes	RECEIPTS	Amount (Rs.)	Codes	PAYMENTS	Amount (Rs.)
			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	1,61,070
				IGNITE/SCIENCE FAIR/IPACT	
				Extra - Curricular Activities	
			2005	Scouts & Guides/ACC/HCC	
			4011	Payment of Games & Sports Events	
			4012	Annual day /Parents Day/ Celebration of National Events	3,845
			4104	Games & Sports Material Purchases	1,245
				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 maintenance 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	
			2011	Teaching Grant	
			2012	Red Ribbon	
			2013	Rajiv Vidya Mission (RVMS)	
			2014	School Grant	
			2002	SSA Grant	
			4207	Balika Sisu Samrakshana scheme	
			4203	SAAP Funds	
			4204	Sankeshma Bata	
			2014	R W S	
				Library Expense	
			3009	Purchase of Newspaper and Periodicals	11,256
			3012	Laboratory Consumables	
			3010	Purchase of IAMCET/IIT Books	
			3010	Purchase of Library Books	3,655
				Purchases	
			4105	Medical Kit	
			4105 & 4105	Hostel Furniture & Equipments	
			4105 & 4105	Lab Furniture & Equipments	
			4110 01	Class room Furniture	



RECEIPTS AND PAYMENTS ACCOUNT FOR THE PERIOD FROM 01.04.2018 TO 31.03.2019

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	2,569
			Other School/ College Equipment	
		4013	Petromax/Solar/Gas Lights	71,818
		4103	Electrical Fans and Coolers	5,830
		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	1,458
		2108	Tour Advance	
		5001	Loans & Advances to Others	
			Deposits and Other Payments	
		1003	Intrest on Fixed Deposit	
		2001	Fixed Deposit	
		2001	Refund of EMD	4,56,500
			Closing Balances	
			Cash in Hand	
			Petty Cash Balance	
			Bank Balances	
			General Account	19,08,072
			Salary Account	
Total	1,98,79,228		Total	1,98,79,228

UNIT (R.CO/School/College)
TSWRDWC NIRMAL

Principal

S. B. G. RAO & ASSOCIATES
CHARTERED ACCOUNTANTS

14 GANGE SWARA RAO
PARTNER
F NO 207300



Place Hyderabad
Date 01.04.2019

TELANGANA SOCIAL WELFARE RESIDENTIAL EDUCATIONAL INSTITUTIONS SOCIETY (TSWREIS)
TSWRDWC NIRMAL
DISTRICT NIRMAL

INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD FROM 01.04.2018 TO 31.03.2019

EXPENDITURE		Amount (Rs.)	Codes	INCOME	
School/College Maintanences					Amount (Rs.)
Contribution to LRF	1,600	1003	REVENUE RECEIPTS		
Medical reimbursement		1004	Interest on FDR		27,744
Contribution of fund		1005	Interest on SB a/c		
Grants & Allowances	85,42,413	1006-07	Sale of Gunny Bags/Broken Piece old news papers/condemned furniture, empty oil tins/ milk covers/ unserviceable articles etc.,		
Encashment		1104	Sale of Tender Applications		
Payment of Professional Tax		1104	Fines - Collected from students		
Medical Amenities	37,838	2014	Rent from Quarters (Salary Deductions)		
Educational concession			Day Scholar SSC Examination Fee		
General Charges to staff			Other Receipts		
School/college Expenditure					
Development of School Campus					
Misc contingent Expenses including Camp Maintenance					
Sweeping Contract Expenditure	2,11,448				
Electricity repair charges	1,050				
Repairs and maintenance of Electricals	13,840				
Repairs to furniture					
Diodes/kenzene (Emergency Lighting)					
Hospitality charges					
Advertisement Charges					
Telephone & Internet Charges	53,100				
Postage/Telegram	230				
Stationery office	2,405				
Training programme					
Expenditure on Students Amenities					
Student Uniforms					
Printing Material					
Purchase of Towels					
Dresses					
Note Books & Text Books, Work Books & Project book					
Printing Charges					
Stationery Charges	1,45,100				
Printing Charges					
Stationery & Classies	12,400				
Stationery Boxes					



INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD FROM 01.04.2018 TO 31.03.2019

EXPENDITURE		Amount (Rs.)	Codes	INCOME	Amount (Rs.)
1	Expenditure on Training Programmes (Staff & Non Teaching)				
2	Convo to Students Exam Centres	1,61,020			
3	INNTI/SCIENCE FAIR/IPACT				
4	Extra - Curricular Activities				
5	Scouts & Guides/ACC/NCC				
6	Payment of Games & Sports Events				
7	Annual day /Parents Day/ Celebration of National Events	3,845			
8	Games & Sports Material Purchases	1,245			
9	Specific Payments				
10	Interest on SB A/c Sent HO				
11	Interest on Fixed Deposit				
12	Sale of Gunny Bags				
13	Sale of Tender applications transferred to Head Office				
14	HRA Recovery of staff				
15	Recoveries of Water and maintenance charges from staff				
16	Excess pay				
17	Fine amount transferred to Head Office				
18	Teaching Learning Equipment				
19	Progress Report				
20	Library Expense				
21	Purchase of Newspaper and Periodicals	11,256			
22	Laboratory Consumables				
23	Purchase of EAMCET/IIT Books				
24	CAPITAL PAYMENTS:				
25	Development of Play Fields (Campus)				
26	Excess of Income over Expenditure			Excess of Expenditure over Income	1,74,02,041
	Total	1,74,29,785		Total	1,74,29,785

UNIT (RCO/School/College)
TSWRDWC NIRMAL

Principal

K. PAD & ASSOCIATES
CHARTERED ACCOUNTANTS



WARA RA
2019
Hyderabad
2020