

FORM NO. 10BB [See rule 16CC]

Audit report under section 10(23C) of the Income-tax Act, 1961, in the case of any fund or trust or institution or any university or other educational institution or any hospital or other medical institution referred to in sub-clause (iv) or sub-clause (v) or sub-clause (vi) or sub-clause (via) of section 10(23C).



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Income Tax Department, Government of India

Acknowledgement Number -576832310300922

(i) We have examined the Balance Sheet as at 31 March 2022 and the Income and Expenditure or Profit and Loss Account for the year ended on that date attached herewith of **TKR EDUCATIONAL SOCIETY and AAAAT7850Q** (Name and PAN of fund or trust or institution or any university or other educational institution or any hospital or other medical institution).

(ii) We certify that the Balance Sheet and the Income and Expenditure Account or Profit and Loss Account are in agreement with the books of account maintained by the head office at **Survey No 8/A, Medbowli, Meerpeta, Saroornagar, Hyderabad - 500097** and **NA** branches.

(iii) Subject to comments below

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

(b) In our opinion, proper books of account have been kept by the head office and branches of the above-named fund, or trust, or institution or any university or other educational institution or any hospital or other medical institution so far as appears from our examination of the books of account.

(c) In our opinion and to the best of our information and according to the information given to us, the said accounts read with notes thereon, if any, give a true and fair view –

(1) In the case of the Balance Sheet, of the state of affairs of the above-named fund, or trust, or institution or any university or other educational institution or any hospital or other medical institution as at **31 March 2022** and

(2) In the case of Income and Expenditure Account or Profit and Loss Account, surplus or deficit or profit or loss for the year ended on that date.

Where any of the matters stated in this report is answered negative or with qualification, the report shall state the reason for the same

The prescribed particulars are annexed herewith :

Place	171.61.215.200
Date	30-Sep-2022
Name	RAGHURAM YAMARTHI
Membership No.	022678
Firm Registration Number	009415S
Date of Audit Report	29-Sep-2022
Address	Plot No 118, 8-3-833/118, Phase 1,

Kamalapuri Colony, Srinagar Colony
S.O, Khairatabad, HYDERABAD,
500073, Telangana, INDIA

ANNEXURE
Statement of particulars
PART A- GENERAL

1. Name of the fund or trust or institution or any university or other educational institution or any hospital or other medical institution.	TKR EDUCATIONAL SOCIETY
2. Address	16-2-751/A/31/c, TIRUMALA HILLS, ASMANGADH, Amberpet, Malakpet Colony S.O, HYDERABAD, Telangana, India - 500036
3. Permanent Account Number	AAAAT7850Q
4. Assessment year	2022-23
5. Sub-clause of section 10(23C) under which the fund or trust or institution or any university or other educational institution or any hospital or other medical institution is seeking exemption.	(vi)
6. Number and date of notification/approval of the fund or trust or institution or any university or other educational institution or any hospital or other medical institution	22B(292)/2008-09, 29-Aug-2008

PART B- Application of income for charitable or religious or educational or philanthropic purposes

7. Nature of charitable/ religious/ educational/ philanthropic activity [as referred to in subclauses (iv),(v),(vi) or (via) of section 10(23C)]	Educational
8. Total income of the previous year of the fund or trust or institution or any university or other educational institution or any hospital or other medical institution	₹ 56,41,51,948
9. Amount of income of the previous year applied during the year wholly and exclusively to the objects for which it is established	₹ 62,00,15,431
10. Amount of income of the previous year accumulated for application, wholly and exclusively, to the objects for which it is established, to the extent it does not exceed 15% of income of that year.	₹ 0
11. Amount of income, exceeding 15% of income of the year, accumulated in accordance with clause (a) of the third provision to section 10(23C).	₹ 0

12. (a) Whether, during the previous year, any part of the income, not exceeding 15% of income accumulated in any earlier year, was applied for purposes other than to the objects for which it is established or has ceased to be accumulated for application thereto?	No
(b) If answer to (a) above is 'yes', then give details of income so applied or ceased to be so accumulated	
13. (a) Whether, during the previous year, any part of the income of any earlier year exceeding 15% of the income, that was accumulated in accordance with clause (a) of the third proviso to section 10(23C) in that year, was applied for purposes other than to the objects for which it is established or has ceased to be accumulated for application thereto?	No
(b) If answer to (a) above is 'yes', then give details of income so applied or ceased to be so accumulated	
14. Whether, during the previous year, any part of the income of any earlier year exceeding 15% of the income, that was accumulated in accordance with clause (a) of the third proviso to section 10(23C) in that year, was not utilised for purposes for which it was accumulated during the period for which it was to be accumulated?	No
(b) If answer to (a) above is 'yes', then give details thereof, together with amount of income not so utilised.	

PART C- OTHER INFORMATION

15. (a) Whether any funds, other than the assets or voluntary contributions referred to in clause (b) of the third proviso to section 10(23C), were invested or deposited for any period during the previous year, otherwise than in the forms and modes specified in subsection (5) of section 11.	No
(b) If the answer to (a) above is 'yes', then give details as under:	

Sl. No.	Nature of Investment or Deposit	Amount Invested or Deposit	Period of Investment or Deposit
		No Records Added	

16. In relation to any income being profits and gains of business, -	
(a) whether the business was incidental to the attainment of the objectives of the fund or trust or institution or university or other educational institution or hospital or other medical institution?	NA
(b) whether separate books of account were maintained in respect of such business?	NA
(c) if the answer to (a) and/or (b) above is 'no', then state the	-

amount of such income.	
17. (a) whether during the previous year, any part of the accumulated income was paid or credited to any trust or institution registered under section 12AA or to any fund or trust or institution or any university or other educational institution or any hospital or other medical institution referred to in sub-clause (iv) or sub-clause (v) or sub-clause (vi) or sub-clause (via) of clause (23C) of section 10?	No
(b) If answer to (a) above is 'yes', then give details thereof, together with the amount of income so paid or credited	
18 (a) whether any voluntary contribution, other than voluntary contribution in cash or voluntary contribution of the nature referred to in clause (b) of the third proviso to section 10(23C), was held during the previous year, otherwise than in any of the forms or modes specified in sub-section (5) of section 11, after the expiry of one year from the end of the previous year in which such voluntary contribution was received?	No
(b) If answer to (a) above is 'yes', then give details thereof, including the amount of such voluntary contribution	
19 (a) whether any anonymous donation referred to in section 115 BBC was received during the year?	No
(b) If answer to (a) above is 'yes', then state the amount of such anonymous donation	-

Place

171.61.215.200

Date

29-Sep-2022

Acknowledgement Number - 576832310300922

This form has been digitally signed by **RAGHURAM YAMARTHI** having PAN **AAHPY4530E** from IP Address **171.61.215.200** on **30-Sep-2022 12:02:40 AM**
 Dsc SI No and issuer **21422529CN=e-Mudhra Sub CA for Class 3 Individual 2014,C=IN,O=eMudhra Consumer Services Limited,OU=Certifying Authority**



29/09/2022
Principal
 TKR College of Engineering & Technology
 (AUTONOMOUS)
 Medbowli, Meerpeta, Hyderabad-97.

To
The Financial Committee
TKR College of Engineering & Technology
Meerpet
Hyderabad-500097

INTERNAL AUDIT REPORT

Period covered for Audit from 01-03-2020 to 31-03-2021

Internal Audit was planned and performed to obtain responsible assurance whether accounting process system, its processes and controls operate efficiently and effectively and to see that the information is free from material, misstatements. Internal Audit was carried to assure.


- To verify correctness of accounting procedures and its reporting.
- To verify compliance of the policies of institution and its controls implemented.
- To verify the compliance with various statutory provisions applicable.

Audit has covered verification of system of accounting of those expenses and incomes and others mentioned above and to express opinion on weakness in internal control, risk management and governance highlighting any exceptions and cases of non-compliance and suggest or recommend improvements in the design and operations of control based on internal audit. The following observations have been made during the course of audit.

1. Verified the receipts and payments vouchers and bills during the audit period.
2. Internal control with regards to system access is followed as per the policy and appears satisfactory.
3. All Statutory payments are made well within the due dates and as per the prescribed norms.
4. Verified the cash balances with the Cash Book and found correct.
5. Bank Reconciliations are done and matched with the Book of Accounts.

Hyderabad,
Date : 05-08-2021




D.V.RAVI SHANKAR
PRINCIPAL
Principal
TKR College of Engineering & Technology
(AUTONOMOUS)
Medbowli, Meerpet, Hyderabad-97.

AUDITOR'S REPORT

TO THE MEMBERS OF **TKR COLLEGE OF ENGINEERING & TECHNOLOGY** [A unit of TKR EDUCATIONAL SOCIETY]

We have audited the attached statement of affairs of TKR College of Engineering & Technology, Medbowli, Hyderabad – 500 097, as at 31st March, 2019 and its Income & Expenditure Account for the year ended on that date. The audit of the society as a whole was conducted as per the provisions of section 10(23)(c)(vi) of the Income Tax Act, 1961. As a part of the exercise, audit of individual units of the society were also conducted. 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 the audit in accordance with accounting principles generally accepted in India, which require that we plan and perform the audit to obtain reasonable assurance that 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. An audit also includes an assessment of the accounting principles used and significant estimates made by the management as well as evaluating the overall financial statement presentation. We believe that the audit provides a responsible basis for our opinion.

We report that:

- f. We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of audit.
- g. In our opinion, proper books of accounts as required by law have been kept by the institution so far as appears from examination of such books.
- h. The Statement of Affairs and the Income and Expenditure Account dealt with by this report are in agreement with the books of account.
- i. In our opinion, the Statement of Affairs and Income and Expenditure account dealt with by this report comply with general accounting and audit principles accepted in India.
- j. In our opinion and according to the explanations given to us and to the best of our knowledge, the accounts give a true and a fair view.



- iii. In the case of the Statement of Affairs, of the State of Affairs of the institution as at 31st March 2019.
- iv. In the case of Income and Expenditure Account, of the excess of income over expenditure for the year ended on that date.

For Y Raghuram & Co.,
Chartered Accountants



Y Raghuram
Partner

PLACE: HYDERABAD

DATE: 30.09.2019

AUDITOR'S REPORT

TO THE MEMBERS OF **TKR COLLEGE OF ENGINEERING & TECHNOLOGY** [A unit of TKR EDUCATIONAL SOCIETY]

We have audited the attached statement of affairs of TKR College of Engineering & Technology, Medbowli, Hyderabad – 500 097, as at 31st March, 2020 and its Income & Expenditure Account for the year ended on that date. The audit of the society as a whole was conducted as per the provisions of section 10(23)(c)(vi) of the Income Tax Act, 1961. As a part of the exercise, audit of individual units of the society were also conducted. 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 the audit in accordance with accounting principles generally accepted in India, which require that we plan and perform the audit to obtain reasonable assurance that 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. An audit also includes an assessment of the accounting principles used and significant estimates made by the management as well as evaluating the overall financial statement presentation. We believe that the audit provides a responsible basis for our opinion.

We report that:

- a. We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of audit.
- b. In our opinion, proper books of accounts as required by law have been kept by the institution so far as appears from examination of such books.
- c. The Statement of Affairs and the Income and Expenditure Account dealt with by this report are in agreement with the books of account.
- d. In our opinion, the Statement of Affairs and Income and Expenditure account dealt with by this report comply with general accounting and audit principles accepted in India.
- e. In our opinion and according to the explanations given to us and to the best of our knowledge, the accounts give a true and a fair view.



- i. In the case of the Statement of Affairs, of the State of Affairs of the institution as at 31st March 2020.
- ii. In the case of Income and Expenditure Account, of the excess of income over expenditure for the year ended on that date.

For Y Raghuram & Co.,
Chartered Accountants



Y Raghuram
Partner

PLACE: HYDERABAD

DATE: 11.12.2020

FORM NO. 10BB

[See rule 16CC]

Audit report under section 10(23C) of the Income-tax Act, 1961, in the case of any fund or trust or institution or any university or other educational institution or any hospital or other medical institution referred to in sub-clause (iv) or sub-clause (v) or sub-clause (vi) or sub-clause (via) of section 10(23C).

- (i) **We** have examined the Balance Sheet as at **31/03/2020** and the Income and Expenditure or Profit and Loss Account for the year ended on that date attached herewith of **T.K.R. EDUCATIONAL SOCIETY , AAAAT7850Q** (name and PAN of fund or trust or institution or any university or other educational institution or any hospital or other medical institution).
- (ii) **We** certify that the Balance Sheet and the Income and Expenditure Account or Profit and Loss Account are in agreement with the books of account maintained by the head office at **Hyderabad** and **Nil** branches.
- (iii) Subject to comments below
- (a) **We** have obtained all the information and explanations which to the best of **our** knowledge and belief were necessary for the purpose of the audit.
- (b) In **our** opinion, proper books of account have been kept by the head office and branches of the above-named fund, or trust, or institution or any university or other educational institution or any hospital or other medical institution so far as appears from **our** examination of the books of account.
- (c) In **our** opinion and to the best of **our** information and according to the information given to **us** , the said accounts read with notes thereon, if any, give a true and fair view -
- (1) In the case of the Balance Sheet, of the state of affairs of the above-named fund, or trust, or institution or any university or other educational institution or any hospital or other medical institution as at **31/03/2020** and
- (2) In the case of Income and Expenditure Account or Profit and Loss Account, surplus or deficit or profit or loss for the year ended on that date.

The prescribed particulars are annexed herewith:

Place **Hyderabad**
Date **11/12/2020**

Name **Y Siva Harisha**
Membership No. **226481**
FRN (Firm Registration Number) **0009415S**
Address **Plot No 118, Phase 1 Kamalapuri Srinagar Colony Hyderaabd TELANGANA**

Comments

**ANNEXURE
Statement of particulars
PART A
GENERAL**

1.	Name of the fund or trust or institution or any university or other educational institution or any hospital or other medical institution.	T.K.R. EDUCATIONAL SOCIETY
2.	Address	
	Flat/ Door/ Block No.	16-2-751/A/31/C
	Name of premises/ Building/ Village	
	Road/ Street /Post Office	TIRUMALA HILLS, ASMANGADH
	Area/ Locality	MALAKPET
	Town/ City / District	HYDERABAD
	State	ANDHRA PRADESH
	Pin Code	500036
3.	Permanent Account Number	AAAAT7850Q
4.	Assessment Year	2020 - 21
5.	Sub-clause of section 10(23C) under which the fund or trust or institution or any university or other educational institution or any hospital or other medical institution is seeking exemption.	(vi)
6.	Number and date of notification/approval of the fund or trust or institution or any university or other educational institution or any hospital or other medical institution.	
	Number of notification /approval	Date of notification/approval
	22B(292)/08-09	2008-08-29

PART B -

APPLICATION OF INCOME FOR CHARITABLE OR RELIGIOUS OR EDUCATIONAL OR PHILANTHROPIC PURPOSES

7.	Nature of charitable/ religious/ educational/ philanthropic activity [as referred to in sub-clauses (iv),(v),(vi) or (via) of section 10(23C)]	Running of Educational Institutions - Currently there are four colleges run by the Society viz., - TKR College of Engineering and Technology, Teegala Krishna Reddy Engineering College, TKR College of Pharmacy and TKR Institute of Management Sciences. TKR College of Engineering and Technology has attained the status of Autonomous Institution under the AICTE. All the Colleges are governed by AICTE and monitored by JNTU. The Society is approved by the appropriate authority.
8.	Total income of the previous year of the fund or trust or institution or any university or other educational institution or any hospital or other medical institution (₹)	483256954
9.	Amount of income of the previous year applied during the year wholly and exclusively to the objects for which it is established (₹)	506268526
10.	Amount of income of the previous year accumulated for application, wholly and exclusively, to the objects for which it is established, to the extent it does not exceed 15% of income of that year. (₹)	0
11.	Amount of income, exceeding 15% of income of the year, accumulated in accordance with clause (a) of the third proviso to section 10(23C). (₹)	0
12.	(a) Whether, during the previous year, any part of the income, not exceeding 15% of income accumulated in any earlier year, was applied for purposes other than to the objects for which it is established or has ceased to be accumulated for application thereto?	No
	(b) If the answer to (a) above is 'yes', then give details of income so applied or ceased to be so accumulated	
13.	(a) Whether, during the previous year, any part of the income of any earlier year exceeding 15% of the income, that was accumulated in accordance with clause (a) of the third proviso to section 10(23C) in that year, was applied for purposes other than to the objects for which it is established or has ceased to be accumulated for application thereto?	No
	(b) If the answer to (a) above is 'yes', then give details of income so applied or ceased to be so accumulated	
14.	(a) Whether, during the previous year, any part of the income of any earlier year exceeding 15% of the income, that was accumulated in accordance with clause (a) of the third proviso to section 10(23C) in that year, was not utilised for purposes for which it was accumulated during the period for which it was to be accumulated?	No
	(b) If the answer to (a) above is 'yes', then give details thereof, together with amount of income not so utilised.	

**PART C -
OTHER INFORMATION**

15.	(a) Whether any funds, other than the assets or voluntary contributions referred to in clause (b) of the third proviso to section 10(23C), were invested or deposited for any period during the previous year, otherwise than in the forms and modes specified in sub-section (5) of section 11.	No
	(b)	
16.	In relation to any income being profits and gains of business, -	
	(a) whether the business was incidental to the attainment of the objectives of the fund or trust or institution or university or other educational institution or hospital or other medical institution?	Not Applicable
	(b) whether separate books of account were maintained in respect of such business?	Not Applicable
	(c) if the answer to (a) and/or (b) above is 'no', then state the amount of such income. (₹)	

17	(a)	whether during the previous year, any part of the accumulated income was paid or credited to any trust or institution registered under section 12AA or to any fund or trust or institution or any university or other educational institution or any hospital or other medical institution referred to in sub-clause (iv) or sub-clause (v) or sub-clause (vi) or sub-clause (via) of clause (23C) of section 10?	No
	(b)	if the answer to (a) above is 'yes', then give details thereof, together with the amount of income so paid or credited.	
18	(a)	Whether any voluntary contribution, other than voluntary contribution in cash or voluntary contribution of the nature referred to in clause (b) of the third proviso to section 10(23C), was held during the previous year, otherwise than in any of the forms or modes specified in sub-section (5) of section 11, after the expiry of one year from the end of the previous year in which such voluntary contribution was received?	No
	(b)	if the answer to (a) above is 'yes', then give details thereof, including the amount of such voluntary contribution.	
19.	(a)	whether any anonymous donation referred to in section 115 BBC was received during the year? (See notes 2 &3)	No
	(b)	if the answer to (a) above is 'yes', then state the amount of such anonymous donation. (₹)	

Place Hyderabad
Date 11/12/2020

Name Y Siva Harisha
Membership No. 226481
FRN (Firm Registration Number) 0009415S
Address Plot No 118, Phase 1 Kamalapuri Srinagar Colony Hyderaabd TELANGANA

Form Filing Details	
Revision/Original	Original

Asano

DEAN ACADEMICS
TKR College of Engineering & Technology
(AUTONOMOUS)
Medbowli, Meerpet, Hyderabad - 500 097



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Principal
TKR College of Engineering & Technology
(AUTONOMOUS)
Medbowli, Meerpet, Hyderabad-97.