



**M. ASHOK KUMAR**  
Chartered Accountant

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To

The Secretary,  
Mahabubnagar Educational Society,  
Mahabubnagar.

Sir,

**AUDIT REPORT**

I have examined the Balance Sheet of Adarsh College of Teacher Education (Unit of Mahabubnagar Educational Society), Mahabubnagar Town and District, as at 31-03-2023 and Income and Expenditure account for the year ended on that date which is in agreement with the books of accounts maintained by your Organisation.

I have obtained all the information and explanations, which to the best of my knowledge and belief were necessary for the purpose of the audit.

In my opinion and to the best of my information and according to explanation given to me, the said account gives a true and fair view.

- i) In the case of the Balance Sheet of the state of the above named Organisation affairs as at 31-03-2023, and
- ii) In the case of the Income and Expenditure account of the Income and Expenditure of the above named Organisation of the accounting year ending on 31-03-2022.

Date : 27-10-2023.

Place : Mahabubnagar.

Chartered Accountant.

*M. Ashok Kumar*

B.Com., F.C.A.

Chartered Accountant

MAHABUBNAGAR

**ADARSH COLLEGE OF TEACHER EDUCATION  
VENKATESHWARA COLONY  
MAHABUBNAGAR**

**RECEIPT & PAYMENTS STATEMENT FOR THE PERIOD FROM 01-04-2022 TO 31-03-2023**

Sl.No.	PARTICULARS	RECEIPTS	PAYMENTS
1	OPENING BALANCE :		
	CASH		
	BANK	1,568.75	-
		341,106.01	-
2	ADARSH DEGREE COLLEGE	763,450.00	477,000.00
3	ADARSH D.ED COLLEGE	-	73,000.00
4	ADARSH P.G COLLEGE	612,574.00	1,584,815.00
5	ADARSH M.SC COLLEGE	510,000.00	17,000.00
6	TUITION FEE	3,409,900.00	38,500.00
7	EXAMINATION FEE	874,090.00	874,090.00
8	INCOME TAX REFUND	33,840.00	-
9	INSPECTION FEE TO PU	-	30,029.00
10	PROCESSING FEE	-	26,060.00
11	EXAMINATION EXPENSES	-	23,229.00
12	AFFILIATION AND UNIVERSITY FEE	30,500.00	135,175.00
13	ADVERTISEMENT EXPENSES	-	48,900.00
14	BANK INTEREST	4,117.00	-
15	BANK CHARGES	-	646.73
16	TEACHERS PRACTICING EXPENSES	-	21,720.00
17	TFRC WORK EXPENSES	-	7,000.00
18	BUILDING MAINTENANCE	-	121,926.00
19	ADVANCES	-	685,800.00
20	PROPERTY TAX	-	83,169.00
21	NCTE WORK EXPENSES	-	26,950.00
22	LIBRARY BOOKS	-	25,265.00
23	ELECTRICITY CHARGES	-	23,358.00
24	EMPLOYEE PROVIDENT FUND	-	57,729.00
25	EMPLOYEE STATE INSURANCE	-	618.00
26	SALARIES TO STAFF	-	1,650,070.00
27	REMUNERATION TO GUEST LECTURERS	-	203,000.00
28	REMUNERATION TO APPROVED LECTURERS	-	45,000.00
29	REMUNERATION TO GB MEMBERS	-	21,000.00
30	CONVEYANCE EXPENSES	-	50,000.00
31	BUSPASS RENEWAL FEE	-	4,059.00
32	TRANSFERMOR	-	60,000.00
33	XEROX MACHINE MAINTENANCE	-	4,580.00
34	WEBSITE RENEWAL CHARGES (B.ED)	-	5,900.00
35	REFRESHMENTS	-	11,430.00
36	STATIONERY EXPENSES	-	15,526.00
37	MISCELLANEOUS EXPENSES	-	26,680.00
38	SCRAP SOLD	100,000.00	-
39	INTERNET CHARGES	-	4,650.00
40	TRANSPORTATION CHARGES	-	21,279.00
41	CLOSING BALANCE :		
	CASH	-	318.75
	BANK	-	175,673.28
	TOTAL	6,681,145.76	6,681,145.76

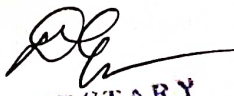
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SECRETARY  
Mahabubnagar Educational Assoc.  
Regd. No 19747  
Venkateshwara Colony M 5023

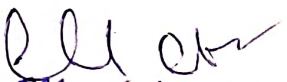
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**ADARSH COLLEGE OF TEACHER EDUCATION  
VENKATESHWARA COLONY  
MAHABUBNAGAR**

**INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD FROM 01-04-2022 TO 31-03-2023**

PARTICULARS		Rs. Ps	PARTICULARS		Rs. Ps.
To	BUILDING MAINTENANCE	121,926.00	By	TUITION FEE	3,371,400.00
"	EXAMINATION FEE	874,090.00	"	EXAMINATION FEE	874,090.00
"	AFFILIATION AND UNIVERSITY FEE	135,175.00	"	AFFILIATION AND UNIVERSITY FEE	30,500.00
"	INSPECTION FEE TO PU	30,029.00	"	BANK INTEREST	4,117.00
"	PROCESSING FEE	26,060.00	"	SCRAP SOLD	100,000.00
"	EXAMINATION EXPENSES	23,229.00	"	FDRS INTEREST	95,784.00
"	BANK CHARGES	646.73			
"	TEACHERS PRACTICING EXPENSES	21,720.00			
"	ADVERTISEMENT EXPENSES	48,900.00			
"	TFRC WORK EXPENSES	7,000.00			
"	PROPERTY TAX	83,169.00			
"	NCTE WORK EXPENSES	26,950.00			
"	LIBRARY BOOKS	25,265.00			
"	ELECTRICITY CHARGES	23,358.00			
"	EMPLOYEE PROVIDENT FUND	57,729.00			
"	EMPLOYEE STATE INSURANCE	618.00			
"	SALARIES TO STAFF	1,650,070.00			
"	REMUNERATION TO GUEST LECTURERS	203,000.00			
"	REMUNERATION TO				
	APPROVED LECTURERS	45,000.00			
"	REMUNERATION TO GB MEMBERS	21,000.00			
"	CONVEYANCE EXPENSES	50,000.00			
"	BUSPASS RENEWAL FEE	4,059.00			
"	TRANSFERMOR	60,000.00			
"	XEROX MACHINE MAINTENANCE	4,580.00			
"	WEBSITE RENEWAL CHARGES (B.ED)	5,900.00			
"	REFRESHMENTS	11,430.00			
"	STATIONERY EXPENSES	15,526.00			
"	MISCELLANEOUS EXPENSES	26,680.00			
"	INTERNET CHARGES	4,650.00			
"	TRANSPORTATION CHARGES	21,279.00			
"	DEPRECIATION	599,536.92			
"	INCOME OVER EXPENDITURE	247,315.35			
		4,228,575.65			4,475,891.00

  
**SECRETARY**  
Mahabubnagar Educational Society  
Regd. No 197/87  
Venkateshwara Colony M. Nagar

  
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MAHABUBNAGAR

**ADARSH COLLEGE OF TEACHER EDUCATION**  
**(A UNIT OF MAHABUBNAGAR EDUCATIONAL SOCIETY)**  
**VENKATESHWARA COLONY, MAHABUBNAGAR**  
**STATEMENT OF DEPRECIATION FOR THE F.Y\_2022-23**

S.No.	NAME OF THE ASSETS	RATE OF DEPRECIATION	W.D.V ON 31-03-2022	ADDITIONS/ DELETIONS < 180 Days	ADDITIONS/ DELETIONS > 180 Days	TOTAL	DEPRECIATION	W.D.V ON 03-2023
1	BLOCK OF ASSETS @10% BUDDING	10%	51,69,874.92	-	-	51,69,874.92	5,16,987.49	46,52,887.42
2	BLOCK OF ASSETS @10% FURNITURE	10%	1,08,522.58	-	-	1,08,522.58	10,852.26	97,670.31
	ELECTRICAL EQUIPMENT		3,43,242.89	-	-	3,43,242.89	34,324.29	3,08,918.60
3	BLOCK OF ASSETS @15% INVERTOR	15%	6,675.54	-	-	6,675.54	1,001.33	5,674.21
	PROJECTOR BELL		6,541.05	-	-	6,541.05	981.16	5,559.89
	LABORATORY		8,754.97	-	-	8,754.97	1,313.25	7,441.72
	BIO METRIC MACHINE		2,092.33	-	-	2,092.33	313.85	1,778.48
	TRANSFORMER		46,748.43	-	-	46,748.43	7,012.26	39,736.17
	CC CAMERS		31,581.38	-	-	31,581.38	4,737.21	26,844.17
	DIGITAL BELL		3,654.05	-	-	3,654.05	548.11	3,105.94
	GENERATOR		5,197.34	-	-	5,197.34	779.60	4,417.74
	WATER PLANT		10,739.82	-	-	10,739.82	1,610.97	9,128.85
	FIRE EQUIPMENTS		84,857.95	-	-	84,857.95	12,728.69	72,129.26
	BORE MOTOR		9,239.51	-	-	9,239.51	1,385.93	7,853.58
4	BLOCK OF ASSETS @40% COMPUTER	40%	277.56	-	-	277.56	111.02	166.54
5	BLOCK OF ASSETS @100% LIBRARY BOOKS	100%	4,849.50	-	-	4,849.50	4,849.50	-
			58,42,849.82	-	-	58,42,849.82	58,536.92	52,43,312.88

**LIBRARY**  
 Mahabubnagar Educational Society  
 Regd. No 10  
 Venkateshwara Colony, Mahabubnagar



ADARSH COLLEGE OF TEACHER EDUCATION  
(A UNIT OF MAHABUBNAGAR EDUCATIONAL SOCIETY)  
YENKATESHWARA COLONY, MAHABUBNAGAR

BALANCE SHEET AS ON 31-03-2023

	F.Y 2022-23	F.Y 2023-24		F.Y 2022-23	F.Y 2023-24
<b>CAPITAL:</b>					
MEMBERS CONTRIBUTION	1,000,000.00	1,000,000.00	<b>FIXED ASSETS:</b>		
			BUILDING A/C	5,169,874.92	4,652,887.42
<b>RESERVES AND SURPLUS:</b>			FURNITURE A/C	108,522.58	97,670.31
OPENING SURPLUS	-4,722,476.51	-7,474,853.51	ELECTRICAL EQUIPMENTS A/C	343,242.89	308,918.60
ADD. EXCESS OF INCOME OVER EXP	-2,752,377.00	247,315.35	INVERTER A/C	6,675.54	5,674.21
			PROJECTOR BELL A/C	6,541.05	5,559.89
<b>UNSECURED LOANS:</b>			LABORATORY A/C	8,754.97	7,441.72
ADARSH BHARATHI HIGH SCHOOL	205,109.55	205,109.55	BIO METRIC MACHINE A/C	2,092.33	1,778.48
ADARSH MISC COLLEGE	612,416.00	1,105,416.00	TRANSFORMER A/C	46,748.43	39,736.17
ADARSH JUNIOR COLLEGE	1,922,688.41	1,922,688.41	CC CAMERAS A/C	31,581.38	26,844.17
ADARSH DEGREE COLLEGE	3,638,983.55	3,925,433.55	DIGITAL BELL A/C	3,654.05	3,105.94
ADARSH DED COLLEGE	1,397,191.13	1,324,191.13	GENERATOR A/C	5,197.34	4,417.74
ADARSH P.G. COLLEGE	7,393,388.10	15,169,776.74	WATER PLANT A/C	10,739.82	9,128.85
			FIRE EQUIPMENTS A/C	84,857.95	72,129.26
			BORE MOTOR A/C	9,239.51	7,853.58
			COMPUTER A/C	277.56	166.54
			LIBRARY BOOKS A/C	4,849.50	-
			LAND A/C	635,355.00	635,355.00
			PLOT A/C	266,055.00	266,055.00
			<b>DEPOSITS:</b>		
			TELEPHONE DEPOSIT	2,000.00	2,000.00
			FDR WITH INDIAN BANK, MNAGAR	500,000.00	500,000.00
			(FDR NO.6197743662)		
			FDR WITH INDIAN BANK, MNAGAR	300,000.00	300,000.00
			(FDR NO.6178685501)		
			FDR WITH INDIAN BANK, MNAGAR	47,000.00	47,000.00
			(FDR NO.6736326897)		
			<b>LOANS AND ADVANCES:</b>		
			ADVANCES		685,800.00
			<b>OTHER CURRENT ASSETS:</b>		
			INTEREST ON FDRS	813,328.00	903,539.67
			ADD. ACCRUED INTEREST	90,211.67	95,784.00
			TDS	-144,551.00	-178,391.00
			<b>CASH AND BANK BALANCES:</b>		
			BANK	341,106.01	175,673.28
			CASH	1,568.75	318.75
	8,694,923.23	8,676,447.58		8,694,923.25	8,676,447.58

*[Signature]*  
SECRETARY

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