



# K. Venkateswara Rao & Associates

## Chartered Accountants

Door No. 3-6-643, Flat No. 202, Shreya's Elegance Apts, Street No-9, Ashok Nagar Road, Himayathnagar, Hyderabad - 500 029. e-mail : v\_kommineni@yahoo.com

### Auditor's Report

To  
The Members,  
Joginpally BR Pharmacy College,  
Hyderabad.

I have examined the annexed Balance Sheet of M/s Joginpally BR Pharmacy College, Hyderabad, as at 31<sup>st</sup> March, 2025, and the annexed Income and Expenditure Account for the year ended on that date. These Financial Statements are the responsibility of the Institution's management. My responsibility is to express an opinion on these Financial Statements based on my audit.

I conducted my audit in accordance with auditing standards generally accepted in India. Those Standards require that I 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. An audit also includes assessing the accounting principles and significant estimates made by management, as well as evaluating the overall financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

4. I have obtained all the information and Explanations, which to the best of my knowledge and belief were necessary for the purpose of my audit.
5. In my opinion, Proper books of accounts have been maintained to reflect the year's transactions so far as it appears from my examination of such books.
6. The balances of various parties lying in Loans, Current Assets and Liabilities are subject to confirmation.

Subject to the above:

In my opinion and to the best of my information and according to the explanations given to me the accounts, read with notes there on, give a true and fair view

- c) In the case of the Balance Sheet of the state of affairs of M/s Joginpally BR Pharmacy College Hyderabad as at 31.03.2025, and
- d) In the case of the Income and Expenditure Account of the Excess of Expenditure over Income for the year ended on that date.

Place: Hyderabad  
Date: 21-10-2025



For **K.Venkateswara Rao & Associates**  
Chartered Accountants  
FRN: 0063748

**K.Venkateswara Rao**  
Proprietor  
M.No.027305  
UDIN. 25027305BMOWB4647

# JOGINPALLY B.R PHARMACY COLLEGE

YENKAPALLY, MOINABAD, RANGA REDDY DISTRICT

## BALANCE SHEET AS AT 31st March,2025

|   | NOTE | As at<br>31-03-2025<br>Rupees |
|---|------|-------------------------------|
| <b>SOURCES OF FUNDS</b>                     |      |                               |
| Capital Fund                                | I    | 7,04,830                      |
| Reserves & Surplus                          | II   | (4,70,06,296)                 |
| Unsecured Loans                             | III  | 6,72,08,276                   |
| Current Liabilities & Provisions            | IV   | 53,48,970                     |
| <b>Total</b>                                |      | <b>2,62,55,780</b>            |
| <b>APPLICATION OF FUNDS</b>                 |      |                               |
| <b>FIXED ASSETS</b>                         |      |                               |
| Fixed Assets                                | V    | 4,31,93,850                   |
| Less: Depreciation                          |      | 2,22,06,089                   |
| <b>Net Block</b>                            |      | <b>2,09,87,761</b>            |
| <b>CURRENT ASSETS, LOANS &amp; ADVANCES</b> |      |                               |
| a) Cash & Bank Balances                     | VI   | 34,07,460                     |
| a) Loans & Advances                         | VII  | 18,60,561                     |
| <b>Total</b>                                |      | <b>2,62,55,780</b>            |
| Notes to Accounts                           | XI   |                               |

See accompanying notes forming part of the financial statements

As per our report of even date

for **K.Venkateswara Rao & Associates**

Chartered Accountants

Firm Reg No.006374S

**K.Venkateswara Rao**

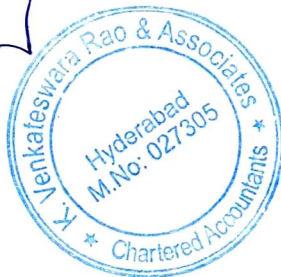
Proprietor

M.No.027305

UDIN: 25027305BMOWB4647

Hyderabad,

21/10/2025



On behalf of board of Governors

**J.Vamshidhar Rao**

Secretary

**J.V.Krishna Rao**

Vice President

# JOGINPALLY B.R PHARMACY COLLEGE

YENKAPALLY, MOINABAD, RANGA REDDY DISTRICT

## Income & Expenditure Account for the year ended 31st March,2025

|  |      | As on<br>31-03-2025  |
|--|------|----------------------|
| <b>INCOME</b>                            |      |                      |
| Tuition Fees                             |      | 1,94,03,950          |
| Other Income                             |      | 14,91,371            |
|  |      | <b>2,08,95,321</b>   |
| <b>EXPENDITURE</b>                       |      |                      |
| College Running Expenses                 | VII  | 96,12,689            |
| Payments & Benefits to Employees         | VIII | 2,43,17,183          |
| Administrative Expenses                  | IX   | 11,94,474            |
| Interest & Financial Costs               | X    | 14,291               |
| Depreciation                             | IV   | 58,95,243            |
|  |      | <b>4,10,33,880</b>   |
| <b>Excess of Expenditure over Income</b> |      | <b>(2,01,38,559)</b> |
| Notes to Accounts                        | XI   |                      |

See accompanying notes forming part of the financial statements

As per our report of even date

for **K.Venkateswara Rao & Associates**

Chartered Accountants

Firm Reg No.006374S

**K.Venkateswara Rao**

Proprietor

M.No.027305

UDIN: 25027305BMOWB4647



On behalf of board of Governors

*J. Vamshidhar Rao*

**J.Vamshidhar Rao**

Secretary

*J.V. Krishna Rao*

**J.V.Krishna Rao**

Vice President

Hyderabad,

21/10/2025

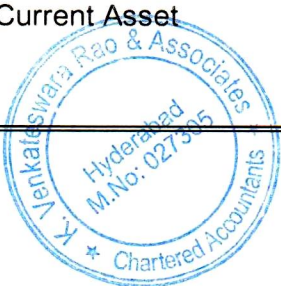


# JOGINPALLY B.R PHARMACY COLLEGE

YENKAPALLY, MOINABAD, RANGA REDDY DISTRICT

## NOTES FORMING PART OF BALANCE SHEET

|   | As at<br>31-03-2025<br>Rupees |
|---|-------------------------------|
| <b>NOTE - I</b>                             |                               |
| <b>Capital Fund</b>                         |                               |
| Opening Balance                             | 7,04,830                      |
|   | <b>7,04,830</b>               |
| <b>NOTE - II</b>                            |                               |
| <b>Reserves &amp; Surplus</b>               |                               |
| Opening Balance                             | (2,68,67,737)                 |
| Add: Excess of Expenditure Over Income      | (2,01,38,559)                 |
|   | <b>(4,70,06,296)</b>          |
| <b>NOTE - III</b>                           |                               |
| <b>Unsecured Loan</b>                       | 6,72,08,276                   |
|   | <b>6,72,08,276</b>            |
| <b>NOTE - IV</b>                            |                               |
| <b>Current Liabilities &amp; Provisions</b> |                               |
| Sundry Creditors                            | 12,88,880                     |
| Other Liabilities                           | 40,60,090                     |
|   | <b>53,48,970</b>              |
| <b>NOTE - VI</b>                            |                               |
| <b>Cash &amp; Bank Balances</b>             |                               |
| Cash in hand                                | -                             |
| Bank Balance                                | 4,07,460                      |
| Fixed Deposits                              | 30,00,000                     |
|   | <b>34,07,460</b>              |
| <b>NOTE - VII</b>                           |                               |
| <b>Loans &amp; Advances</b>                 | 84,725                        |
| Loans & Advances (Others)                   | 15,48,986                     |
| Other Current Asset                         | 2,26,850                      |
|   | <b>18,60,561</b>              |



# JOGINPALLY B.R PHARMACY COLLEGE

(All figures in Rs)

FIXED ASSETS NOTE - IV

| DESCRIPTION OF ASSETS        | GROSS BLOCK           |                              |                              |          |                        | DEPRECIATION |                        |                           |                 | NET BLOCK              |                        |
|------------------------------|-----------------------|------------------------------|------------------------------|----------|------------------------|--------------|------------------------|---------------------------|-----------------|------------------------|------------------------|
|                              | As at 1st April, 2024 | Additions More than 6 months | Additions Less than 6 months | Deletion | As at 31st March, 2025 | Rates        | As at 31st March, 2024 | For the year Depreciation | Dep on Deletion | As at 31st March, 2025 | As at 31st March, 2024 |
| Buildings                    | 1,21,17,007           | -                            | 71,91,428                    | -        | 1,93,08,435            | 10%          | 32,93,510              | 18,96,198                 | -               | 51,89,708              | 88,23,496              |
| Air Conditioners             | -                     | 5,04,460                     | -                            | -        | 5,04,460               | 15%          | -                      | 75,669                    | -               | 75,669                 | 4,28,791               |
| Computers                    | 48,91,503             | 1,71,100                     | -                            | -        | 47,32,279              | 40%          | 30,93,125              | 14,93,108                 | -               | 45,86,233              | 14,68,034              |
| Electrical Fittings          | 21,00,144             | 3,07,507                     | 70,800                       | -        | 24,78,451              | 15%          | 6,62,950               | 4,85,835                  | -               | 11,48,785              | 14,37,193              |
| Furniture & Fittings         | 32,05,544             | 1,10,000                     | 2,16,046                     | -        | 35,31,590              | 15%          | 13,08,126              | 5,22,696                  | -               | 18,30,822              | 18,97,418              |
| Library Books                | 29,95,093             | -                            | 3,06,015                     | -        | 33,01,108              | 40%          | 25,89,231              | 4,95,994                  | -               | 30,85,225              | 4,05,862               |
| Office Equipment             | 16,54,312             | 4,46,612                     | 34,810                       | -        | 21,35,734              | 15%          | 6,27,292               | 3,74,638                  | -               | 10,01,930              | 10,27,020              |
| Pharmaceutical Equipment     | 67,63,793             | -                            | 2,90,000                     | -        | 70,53,793              | 15%          | 46,77,412              | 5,15,587                  | -               | 51,92,999              | 20,86,381              |
| Solar Power Equipment        | -                     | -                            | -                            | -        | -                      | 40%          | -                      | -                         | -               | -                      | -                      |
| Vehicles - Electric & Others | 1,48,000              | -                            | -                            | -        | 1,48,000               | 40%          | 59,200                 | 35,518                    | -               | 94,718                 | 88,800                 |
| Total                        | 3,38,75,396           | 15,39,679                    | 81,09,099                    | -        | 4,31,93,850            | -            | 1,63,10,845            | 58,95,244                 | -               | 2,22,06,089            | 1,72,34,204            |

Capital Assets considered as application

| Capital Assets considered as application |                       |                              |                              |          |                        |       |                        |                           |                 |                        |                        |           |
|--|-----------------------|------------------------------|------------------------------|----------|------------------------|-------|------------------------|---------------------------|-----------------|------------------------|------------------------|-----------|
| DESCRIPTION OF ASSETS                    | GROSS BLOCK           |                              |                              |          |                        | Rates | DEPRECIATION           |                           |                 |                        | NET BLOCK              |           |
|  | As at 1st April, 2024 | Additions More than 6 months | Additions Less than 6 months | Deletion | As at 31st March, 2025 |       | As at 31st March, 2024 | For the year Depreciation | Dep on Deletion | As at 31st March, 2025 | As at 31st March, 2024 |           |
| Buildings                                | 47,83,724             | -                            | -                            | -        | 47,83,724              | 10%   | 6,32,818               | 4,15,091                  | -               | 10,47,909              | 37,35,815              | 41,50,906 |
| Computers                                | 22,27,324             | -                            | -                            | -        | 22,27,324              | 40%   | 9,96,639               | 4,92,274                  | -               | 14,88,913              | 7,38,411               | 12,30,685 |
| Electrical Fittings                      | 12,52,998             | -                            | -                            | -        | 12,52,998              | 15%   | 2,66,944               | 1,47,908                  | -               | 4,14,852               | 8,38,146               | 9,86,054  |
| Furniture & Fittings                     | 11,07,103             | -                            | -                            | -        | 11,07,103              | 15%   | 2,36,455               | 1,30,597                  | -               | 3,67,052               | 7,40,051               | 8,70,648  |
| Library Books                            | 7,15,354              | -                            | -                            | -        | 7,15,354               | 40%   | 3,91,913               | 1,29,376                  | -               | 5,21,289               | 1,94,065               | 3,23,441  |
| Pharmaceutical Equipment                 | 9,71,174              | -                            | -                            | -        | 9,71,174               | 15%   | 2,50,895               | 1,08,042                  | -               | 3,58,937               | 6,12,237               | 7,20,279  |
| Office Equipment                         | 8,53,764              | -                            | -                            | -        | 8,53,764               | 15%   | 68,195                 | 1,17,835                  | -               | 1,86,030               | 6,67,734               | 7,85,569  |
| Total                                    | 1,19,11,441           | -                            | -                            | -        | 1,19,11,441            | -     | 28,43,858              | 15,41,124                 | -               | 43,84,982              | 75,26,459              | 90,67,583 |

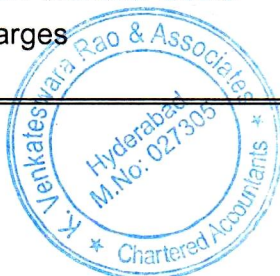


# JOGINPALLY B.R PHARMACY COLLEGE

YENKAPALLY, MOINABAD, RANGA REDDY DISTRICT

## NOTES FORMING PART OF BALANCE SHEET

|   | As on<br>31-03-2025<br>Rupees |
|---|-------------------------------|
| <b>NOTE - VII</b>                           |                               |
| <b>College Running Expenses</b>             |                               |
| Affiliation Fee                             | 26,38,933                     |
| College Maintenance                         | 14,24,989                     |
| Electricity Charges                         | 20,838                        |
| Examination Expenses                        | 8,83,847                      |
| Housekeeping Service Expenses               | 8,30,933                      |
| NAAC & Inspection Fee                       | 5,96,393                      |
| Insurance - Students                        | 29,225                        |
| Insurance - Buildings                       | 23,752                        |
| Repairs & Maintenance                       | 3,06,357                      |
| Repairs & Maintenance - Buildings           | 22,51,834                     |
| Security Services                           | 1,99,432                      |
| Seminar & Workshop                          | 4,06,156                      |
| Sports & Games                              | -                             |
|   | <b>96,12,689</b>              |
| <b>NOTE - VIII</b>                          |                               |
| <b>Payments &amp; Benefits to Employees</b> |                               |
| Salaries & Allowances Teaching              | 1,93,86,567                   |
| Salaries & Allowance Non-Teaching           | 49,30,616                     |
|   | <b>2,43,17,183</b>            |
| <b>NOTE - IX</b>                            |                               |
| <b>Administrative Expenses</b>              |                               |
| Advertisement                               | 66,643                        |
| Consultancy Charges                         | 30,000                        |
| Printing & Stationery                       | 3,03,162                      |
| Property Tax                                | 71,502                        |
| Audit Fee - Statutory                       | 23,600                        |
| Audit Fee - Internal                        | 23,600                        |
| Telephone & Internet Charges                | 3,01,490                      |
| Transport Expenses                          | 46,397                        |
| TAFRC FEE                                   | 3,28,080                      |
|   | <b>11,94,474</b>              |
| <b>NOTE - X</b>                             |                               |
| <b>Interest &amp; Financial Costs</b>       |                               |
| Bank Charges                                | 14,291                        |
|   | <b>14,291</b>                 |





# **JOGINPALLY BR PHARMACY COLLEGE**

Schedules forming part of accounts as on 31.03.2025

## **NOTES TO ACCOUNTS: XI**

**Accounting policies and notes to accounts forming part of balance sheet:**

**I. Significant Accounting Policies :**

1. Basis of preparation of Financial Statements:
  - a. The financial statements have been prepared under the historical cost convention and in accordance with generally accepted accounting principles as adopted consistently by the society.
  - b. The society generally follows mercantile system of accounting and recognizes significant items of income & expenditure on accrual basis.
2. Fixed Assets are stated at cost, less accumulated depreciation. Depreciation is charged on written down value method as per the rates specified in the Income Tax Act, 1961.

**II. Notes to Accounts :**

1. Contingent Liabilities :
  - a. Claims against the society not acknowledged as Debt.                      –NIL–
2. Balances shown under Loans & Advances are subject to confirmation from the respective parties.