



M/s. T. Sravan Kumar & Co.,
Chartered Accountants

E-mail : info.tskaandco@gmail.com

Cell : 98480-61897, 97006-87066

Office : 0870-2562313

Ref. No.

Warangal

Date.....

Date : 04.10.2025

To
Chairman
Maheshwara Educational Society
Narsampet
WARANGAL-506331
Sir,

Sub: Submission of Audit Report on the Accounts of Maheshwara Educational Society of Balaji Institute of Technology and Sciences for the Financial year 2024-25 - Reg.

We have audited the attached Balance Sheet as on 31.03.2025, Income and Expenditure account for the year ending 31.03.2025 of Maheshwara Educational Society of Balaji Institute of Technology and Sciences and Pharmacy which we have signed under reference to this report. The financial statements are the responsibility of the management of the Society. Our responsibility is to express an opinion on the financial statements based on our audit.

We have conducted our audit in accordance with auditing 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 from material misstatements. An audit includes examining on a test basis, evidence supporting the amounts and disclosure in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by the management as well as evaluating the overall presentation of the financial statements. We believe that our verification provides a reasonable basis for our audit.

We have obtained all the information and explanations which to the best of our knowledge and belief are necessary for the purpose of carrying the audit. In our opinion, proper books of account are maintained. The statement referred to above is in agreement with the books of account maintained.

In our opinion, according to the information and explanations given to us during the course of audit, subject to audit observations mentioned, the said accounts give a true and fair view.

i. In so far as it relates to the Balance Sheet, of the state of affairs of the Society as on 31.03.2025.

AND

ii. In so far as it relates to the Income and Expenditure account, of the Excess of Expenditure over Income for the above referred date.

Date : 04/10/2025

Place : Warangal

Encl: As stated above.



For M/s. T. Sravan Kumar & Co.,
Chartered Accountants

Sravan Kumar
(CA Sravan Kumar Thota)
Partner

ICAI Membership No. 020287
UDIN: 25020287BMJMOV2122

[Signature]
PRINCIPAL

Balaji Institute of Pharmaceutical Sciences

H No 12-8-315/2, K. P. N. Road, Near Sarinoshimatha Temple, Hunter Road, Warangal - 506 002, Telangana.
Warangal (Dt) - 506 331 (T.S)

Balaji Institute of Pharmaceutical Sciences, Lakenpally(V), Narsampet(M), Warangal Dist.
(Sponsored by Maheshwara Educational Society)

Receipts and Payment Statement for the period from 01.04.2024 to 31.03.2025

Receipts	Amount	Payments	Amount
To Opening Balances		By Staff Salaries	12580238.00
Cash on hand		By Advertisement exp	6804.00
UBI A/c CA 2360		By Affiliation Fee	1203700.00
Union Bank of India, nspt no.039511011000666		By Bank Charges	7457.52
Union Bank of India, nspt no.039511011000680		By Inspection fee	65000.00
ICICI BANK No0921011000101		By Inter-University Tournament fee payment	32340.00
		By Journals & magazines exp	109167.00
To Tution Fee		By Miscellaneous exp	2670.00
To Application Fee		By Printing & Stationery exp	267455.00
To Bus Fee		By Processing Fee	143725.00
To Library Fee		By Registration fee payment to KU, wgl	238000.00
To Interest from bank		By Student welfare fee payment	26900.00
To Exam Remuneration		By Travelling exp	30674.00
To Misc Income		By Administrative Charges	6000.00
To Workshops & Seminars		By Computer maintenance	8030.00
		By News paper exp	8108.00
To Scholarships receipts		By Repairs & Maintenance	552914.00
B.C. Scholarships		By TASK Fee	129505.00
S.T.Scholarships		By Equivalence Certificate Fee exp	91860.00
		By Software purchase	11705.00
To Staff Club		By Student recognition fee	1078000.00
To Md.Yakub Salary advance recovery		By Exam Fee payment	1381290.00
To Fee from students		By ISO Certificate Fee	12000.00
To Balaji Hostel		By Lab Consumables	16458.00
To Integrated Electronics		By NPTEL Exam Fee	1100.00
To Balaji Institute of Pharmacy (Diploma)		By NPTEL Incentives	4300.00
To Bharath Scientific Traders		By Profession tax	2500.00
To Sun life sciences		By Hospital Clinical Fee	575000.00
To Iftekar Hussain		By To Sponsorship to Indian Pharmaceutical congress	20000.00
To NAAC Processing fee		By Postage & Courier Charges	933.00
To P.Kavitha Salary advance recovery		By TAFRC Fee	180000.00
To Rabbul Rahman		By Annual Maintenance Fee	40000.00
To TDS		Scholarships Payment:	
To Shah Book House P ltd		By B.C. Scholarships	229000.00
To Singu Soujanya		By S.T.Scholarships	629000.00
		By Staff Club	20000.00

Total 31192633.13 Total 19711833.52

Contd.P.2



Balaji Institute of Pharmaceutical Sciences
Lakenpally (V), Narsampet (M)
Warangal (Dt) - 506 331 (T.S.)

Balaji Institute of Pharmaceutical Sciences, Lakenpally(v), Narsampet(M), Warangal Dist.
(Sponsored by Maheshwara Educational Society)

Receipts and Payment Statement for the period from 01.04.2024 to 31.03.2025

P.No.2

Balance C/d.	31192633.13	Balance C/d.	19711833.52
By Purchases of:			
Furniture			118500.00
Library Books			72445.00
UPS			92500.00
Bio-Metric Attendance Machine			27550.00
By Integrated Electronics			191400.00
By Fee from students			1510200.00
By Trd to Society			427336.00
By Md.Yakub Salary advance			20500.00
By TDS Payable			89398.00
By Balaji Institute of Pharmacy (Diploma)			689000.00
By Balaji Hostel			26000.00
By Iftekar Hussain			58000.00
By TDS a/c.			15595.00
By Singu Soujanya			52600.00
By Closing Balances			
Cash on hand			206938.05
UBI A/c CA 2360			299929.20
Union Bank of India, nspt no.039511011000666			325367.26
Union Bank of India, nspt no.039511011000680			1364888.10
ICICI BANK No0921011000101			0.00
DCB A/c. No.429136000000055			5892653.00
Total	31192633.13	Total	31192633.13

READ IN CONJUNCTION WITH THE REPORT OF EVEN DATE

Place: Warangal
Date: 04.10.2025



for M/s. T.SRAVAN KUMAR & Co.,
CHARTERED ACCOUNTANTS

T. Sraavan Kumar
CA T.SRAVAN KUMAR
CHARTERED ACCOUNTANT
PARTNER

ICAI Membership No 020287
UDIN : 25020287BMJMOV2122

PRINCIPAL.
[Signature]
Balaji Institute of Pharmaceutical Sciences
Lakenpally (V), Narsampet (M)
Warangal (Dt) - 506 331 (T.S)

Balaji Institute of Pharmaceutical Sciences, Laknepally (V), Narsampet (M), Warangal Dist.
(Sponsored by Maheshwara Educational Society)

Income & Expenditure Statement for the period from 01-04-2024 to 31-03-2025

Previous Year	Expenditure	Current Year	Income	Current Year	
11085241.00	To Salaries to Staff	12580238.00	24077799.00	By Tuition fee	22310585.00
2023700.00	To Affiliation fee paid to KU, Wq	1203700.00	1114200.00	By Library book fund fee	1047501.00
65000.00	To Inspection fee paid to KU, Wq	65000.00	52800.00	By Bus fee	57200.00
15705.74	To Bank charges	7457.52	36800.00	By University fee	0.00
77677.00	To Journals & Magazines	109167.00	222101.00	By Application Fee	148450.00
5388.00	To Misc Exp	2676.00	137.00	By Interest on Bank	139626.00
307382.00	To Printing Stationery	267455.00	176484.00	By Exam Remuneration	155953.00
175500.00	To Processing Fee	143725.00	19370.00	By TSPSC Exam remuneration	0.00
11718.00	To Publicity & Advertisements	6804.00	0.00	By Misc. Income	14.00
17540.00	To Travelling	30674.00	10000.00	By Workshops & Seminars a/c.	100000.00
35520.00	To Inter University Tournament Fee	32340.00	0.00	By NAAC fee Refund	63201.00
8627.00	To News paper & periodicals	8108.00			
62000.00	To Iso Certification fee	12000.00			
5900.00	To TASK Fee	129505.00			
254105.00	To Software Purchase	11705.00			
158970.00	To Lab Consumables	16458.00			
0.00	To TA/FC Fee	180000.00			
18200.00	To Computer Maintenance	8030.00			
944000.00	To NAAC Processing Fee	0.00			
29500.00	To NAAC Application Fee	0.00			
45000.00	To Web Design & Maintenance	0.00			
0.00	To Sponsorship to Indian Pharmaceutical cong	20000.00			
8675.00	To Group Insurance	0.00			
1321110.00	To Exam Fee	1381290.00			
528000.00	To Registration Fee	238000.00			
1360000.00	To Student Recognition fee	1078000.00			
357068.00	To Repairs & maintenance	552914.00			
34000.00	To Students welfare fee	26900.00			
6000.00	To Administrative charges paid to RTC	6000.00			
0.00	To NPTEL Exam Fee	1100.00			
4400.00	To NPTEL Incentives	4300.00			
116000.00	To Equivalence Certificate Fee	91860.00			
640000.00	To Guest Lecture Remuneration	0.00			
0.00	To Postage & courier Exp	933.00			
10000.00	To Profession Tax	2500.00			
	To Annual Maintenance Fee	40000.00			
0.00	To Hospital Clinical Fee	575000.00			
1415711.00	To Depreciation on fixed assets	1476300.00			
4562053.26	To Excess of Income over exp	3712396.48			
	(Trd. To I & E a/c. of RTs)				

Place: Warangal
Date: 04.10.2025

READ IN CONJUNCTION WITH THE REPORT OF EVEN DATE

for M/s. T.SRAVAN KUMAR & Co.
CHARTERED ACCOUNTANTS



T. Sraavan Kumar
CA T.SRAVAN KUMAR
CHARTERED ACCOUNTANT
PARTNER

Membership No 020287
UDIN : 25020287BMJM0V2122

Principal
PRINCIPAL

Balaji Institute of Pharmaceutical Sciences
Laknepally (V), Narsampet (M)
Warangal (Dt) - 506 331 (T.S)

Balaji Institute of Pharmaceutical Sciences, Laknepally (V), Narsampet (M), Warangal Dist.
(Sponsored by Maheshwara Educational Society)

Balance sheet as on 31-03-2025

Previous year	Liabilities	Current Year	Previous year	Assets	Current Year	
10394935.90	Capital fund	10394935.90	8195601.77	FIXED ASSETS	7030296.77	
	Less: Trd to Society	427336.00		(After depreciation)		
		9967599.90				
	Add: Excess of income over exp.	3712396.48	118058.00	Sundry Debtors	10000.00	
		13679996.38		(As per list)		
			185760.00	TDS a/c.	201355.00	
	Sundry Creditors					
307400.00	Sundry Creditors	1069961.00		Cash at Banks:		
	(As per list)			1929977.78	Union Bank of India, nspt no.039511011000666	325367.26
196946.00	Salary Deposits	196946.00		569000.10	Union Bank of India, nspt no.039511011000680	1364888.10
33800.00	Staff Club Payable	26900.00		299929.20	Union Bank of India A/c No 2360	299929.20
360946.00	Fee From Students	336946.00		2641.00	ICICI Bank a/c. no.0921011000101	0.00
20000.00	AICTE Grant	20000.00		0.00	DCB A/c. No.42913600000055	5892653.00
	0.00 TDS payable	678.00		13060.05	Cash on hand	206938.05
11314027.90						
		15331427.38				15331427.38

READ IN CONJUNCTION WITH THE REPORT OF EVEN DATE

Place: Warangal
Date: 04.10.2025

for M/s. T.SRAVAN KUMAR & Co.,

CHARTERED ACCOUNTANTS



CHARTERED ACCOUNTANT

PARTNER

Membership No 020287

UDIN : 25020287BMAJMOV2122

[Signature]
PRINCIPAL

Balaji Institute of Pharmaceutical Sciences
Laknepally (V), Narsampet (M)
Warangal (Dt) - 506 331 (T.S)

S.no	Name of the Asset	W.D.V as on 01.04.2024	Additions /Deletions Before Sep	After Sep	Total	Rate of Dep	Depreciation	WDV as on 31.03.2025
1	Building	4878448.00			4878448.00	10.00	487845.00	4390603.00
2	Furniture & Fixtures	46198.70	118500.00		164698.70	10.00	16470.00	148228.70
3	Lab Equipments	1218428.66			1218428.66	15.00	182764.00	1035664.66
4	LCD Projector	129029.45			129029.45	15.00	19354.00	109675.45
5	Library Books	458612.85	33661.00		531057.85	40.00	205690.00	325367.85
6	Money Counting Machine	496.85			496.85	15.00	74.00	422.85
7	Vacuum Cleaner	354.96			354.96	15.00	53.00	301.96
8	Teaching Aids	493.70			493.70	15.00	74.00	419.70
9	DLP Projector	3476.00			3476.00	15.00	521.00	2955.00
10	UPS Sysytem	55065.00			55065.00	15.00	8295.00	46770.00
11	Computers	1286735.60	0.00		1286735.60	40.00	514694.00	772041.60
12	Bio-Metric Attendance Machine	4626.00			4626.00	15.00	693.90	3932.10
13	Barcode Machine	1976.00			1976.00	15.00	296.40	1679.60
14	Fire Safety Equipment	55303.00			55303.00	15.00	8295.00	47008.00
15	C.C. TVS	29072.00			29072.00	15.00	4361.00	24711.00
16	Printers	27285.00			27285.00	40.00	10914.00	16371.00
	Total	8195601.77	249784.00	61211.00	8506596.77		1476300.00	7030296.77

Sundry Creditors

Jifekar Hussain Barbhuiya	59000.00
Razibul Islam	150000.00
Moguloju Sucharitha	56000.00
Balaji Hostel	701300.00
Razibul Rahman	55000.00
Balaji Institute of Pharmacy (dip)	15000.00
Shah Book House P Ltd	33661.00
Total	1069961.00

SUNDY ADVANCES
P.Kavtha Salary adv

Total	10000.00
Total	10000.00

READ IN CONJUNCTION WITH THE REPORT OF EVEN DATE

Place: Warangal
Date: 04.10.2025



For M/s. T.SRAVAN KUMAR & Co.,
CHARTERED ACCOUNTANTS

(Signature)
(CA SRAVAN KUMAR T.)
CHARTERED ACCOUNTANT

PARTNER

Membership No 020287
UDIN : 25020287BMJMOV2122

(Signature)
PRINCIPAL

Balaji Institute of Pharmaceutical Sciences
Lakshapally (V), Narsampet (M)
Warangal (Dt) - 506 331 (T.S)