

## SECTION 10 FINANCE AND AUDIT

### 10.1 Annual Budget:

#### BUDGET FOR THE FINANCIAL YEAR 2025-26

<b>EXPENDITURE</b>	<b>Amount ( in ₹)</b>	<b>INCOME</b>	<b>Amount ( in ₹)</b>
Staff Salaries	₹18000000	Tuition Fee	₹26000000
PF Contribution	₹300000	Interest	₹400000
Building Maintainance	₹2000000	Other Income	₹600000
Vehicles &Other Maintainance	₹1500000		
Books	₹500000		
Stationery	₹300000		
Purchase of New Electronic Equipments	₹100000		
PCI & JNTU Approval & Affiliation Fee	₹2500000		
Miscellanious Expenditure	₹1000000		
Depreciation	₹800000		
<b>TOTAL</b>	<b>₹27000000</b>	<b>TOTAL</b>	<b>₹27000000</b>

## 10.2 Audited Financial Statements:

VISWANADHA INSTITUTE OF PHARMACEUTICAL SCIENCES BALANCE SHEET AS AT 31-03-2025			
[ Amount in Rs.Ps.]		[ Amount in Rs.Ps.]	
<b>CORPUS FUND</b>		<b>FIXED ASSETS</b>	
OPENING BALANCE	3,07,39,448.77	GROSS BLOCK	1,57,12,354.82
LESS: CURRENT YEAR		LESS: Depreciation	91,24,103.63
Surplus	4,35,414.33	NET BLOCK	65,88,251.19
<b>SECURED LOANS</b>			
Term Loans - Vehicles		0.00	<b>CURRENT ASSETS</b>
Unsecured Loans		1,86,373.00	<b>CASH &amp; BANK BALANCES</b>
<b>CURRENT LIABILITIES</b>			
SUNDRY CREDITORS			Cash on Hand
For Suppliers	3,87,235.77		SBI - Vsp AC
Sundry Payables	39,58,517.00		SBI - Principal AC Sontyam
Caution Money Deposit	-		SBI - Maharanipeta Br.
State Charges A/c	-		Fixed Deposits
VES Advance Received	-		
			77,50,000.00
			75,00,605.85
			<b>ADVANCES RECOVERABLE</b>
			Fee Receivable
			Advances Paid
			Accrued Interest
			TDS Receivable on F.D
			TDS Receivable on C.W
			VES Advance Paid
			1,44,19,279.45
			33,34,223.00
			1,94,597.22
			72,774.00
			28,500.00
			27,37,937.50
			2,07,87,301.17
			<b>3,48,76,158.21</b>
			<b>3,48,76,158.21</b>

FOR VISWANADHA INSTITUTE OF PHARMACEUTICAL SCIENCES

As per my report of even date

(V. NAGESWARAO)  
VICE-PRESIDENT

(V. DHIRUNJAY RAO)  
SECRETARY

(SIVA PRASAD V.R.K.S.)  
CHARTERED ACCOUNTANT

**C.A. PRASAD V.R.K.S.S.**  
Chartered Accountant  
D.No. 45-15-35, Maharanipeta  
VISA KHAPATNAM-530 016

Place: VISAKHAPATNAM  
Date: 23-09-2025

VISWANADHA INSTITUTE OF PHARMACEUTICAL SCIENCES BALANCE SHEET AS AT 31-03-2025			
[ Amount in Rs.Ps.]		[ Amount in Rs.Ps.]	
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FOR VISWANADHA INSTITUTE OF PHARMACEUTICAL SCIENCES

As per my report of even date

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VISA KHAPATNAM-530 016

Place: VISAKHAPATNAM  
Date: 23-09-2025





**10.6 Utilization Certificates: No**