



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 31/03/2018 and the Income and Expenditure or Profit and Loss Account for the year ended on that date attached here with of CHAITANYA BHARATHI INSTITUTE OF TECHNOLOGY AABTC1906A (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 TELANGANA and 0 branches.
- (iii) Subjects 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 me/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 31/03/2018 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.

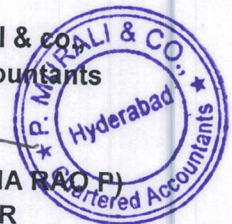
Where any of the matters stated in this report is answered in the negative, or with a qualification, the report shall state the reasons for the same

The prescribed particulars are annexed herewith :

For P.MURALI & co.
Chartered Accountants


(MURALI MOHANA RAO P)
PARTNER

Membership No: 023412
Registration No: 007257S



Place :HYDERABAD
Date : 25/10/2018

**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. **CHAITANYA BHARATHI INSTITUTE OF TECHNOLOGY**
2. Address
- Flat/Door/Block No. **CBIT POST**
- Name of Premise/ Building/ Village **CBIT CAMPUS**
- Road/ Street /Post Office
- Area/ Locality **KOKAPET (V),GANDIPET**
- Town/ City/ District **HYDERABAD**
- State **ANDHRA PRADESH**
- Pin Code **500075**
3. Permanent Account Number **AABTC1906A**
4. Assessment Year **2018-2019**
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
ACTE F.NO.730-50-203(E)/ET/97	02-May-2008
OU NO.936/H/14/1601-MCA/10-11	25-Oct-2010

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)] **10(23C)(vi)**
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 **955281816**

9. Amount of income of the previous year applied during the year wholly and exclusively to the objects for which it is established **738740787**
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. **143292272**
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). **73248757**
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) If the answer to (a) above is 'yes', then give details as under :
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 ? **X**
- (b) whether separate books of account were maintained in respect of such business ? **X**
- (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 : 25/10/2018

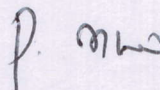
For P.MURALI & CO.,
Chartered Accountants

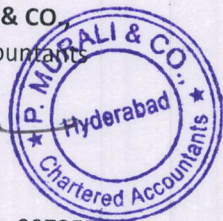

(MURALI MOHANA RAO P)
PARTNER
Membership No: 023412
Registration No: 007257S

CHAITANYA BHARATHI INSTITUTE OF TECHNOLOGY, HYDERABAD - 500 075
BALANCE SHEET AS AT 31-03-2018

PARTICULARS	Notes	As at 31-03-2018 Rs.	As at 31-03-2017 Rs.
SOURCES OF FUNDS			
Capital Fund	1	74,13,06,199	43,58,07,319
Secured Loans:			
Term Loan from Andhra Bank		-	20,94,200
Current Liabilities:			
Outstanding Liabilities	2	12,00,49,711	2,94,41,076
Sundry Creditors	3	73,19,480	7,61,428
Outstanding Liabilities for capital expenditure	4	-	5,54,213
Other Liabilities	5	23,54,99,524	23,31,71,566
TOTAL		1,10,41,74,914	70,18,29,802
APPLICATION OF FUNDS			
Non-Current Assets:			
Fixed Assets	6	26,74,90,854	17,89,61,183
Capital work-in-progress		5,69,10,345	9,16,25,217
Current Assets:			
Bank Balances	7	8,75,00,993	5,63,92,354
Fixed Deposits with Banks		18,07,81,494	6,49,60,664
Accrued Interest		15,34,994	5,06,024
Tuition Fees Receivable		47,72,17,389	26,40,57,286
Other Deposits	8	17,88,298	17,88,298
Advances	9	3,08,37,555	4,35,32,526
Inventory		1,12,992	6,250
TOTAL		1,10,41,74,914	70,18,29,802
Accounting Policies	17		

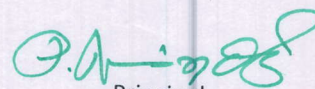
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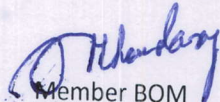

Partner
Registration No. 0072575

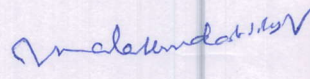


for CHAITANYA BHARATHI INSTITUTE OF TECHNOLOGY


Admin. Officer


Principal


Member BOM

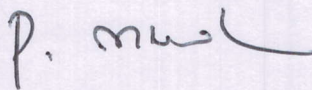

President

P. MURALI MOHANA RAO
Chartered Accountant
Membership No: 023412

CHAITANYA BHARATHI INSTITUTE OF TECHNOLOGY, HYDERABAD - 500 075
INCOME AND EXPENDITURE STATEMENT FOR THE YEAR ENDED 31-03-2018

PARTICULARS	Notes	For the Year Ended 31-03-2018 Rs.	For the Year Ended 31-03-2017 Rs.
INCOME			
Academic Fees	10	88,81,98,761	61,86,20,260
Interest Income		84,17,602	36,41,240
Other Income	11	5,86,65,453	5,02,85,620
TOTAL		95,52,81,816	67,25,47,120
EXPENDITURE			
Staff Costs	12	53,08,39,370	40,29,98,044
Transportation Charges	13	14,38,220	6,74,608
Administrative Expenses	14	2,98,11,656	1,91,27,179
Lab Recurring Expenses	15	83,56,566	84,22,297
Students Activities	16	67,61,504	32,12,150
Campus Maintenance		23,76,896	9,41,546
Repairs & Renovation		2,05,85,254	73,73,547
Depreciation & Amortisation	6	3,92,11,271	2,70,55,068
Building Maintenance		1,03,04,390	41,69,050
Finance Charges		97,809	32,10,111
Excess of Income over Expenditure Transferred to Capital Fund		30,54,98,880	19,53,63,520
TOTAL		95,52,81,816	67,25,47,120
Accounting Policies	17		

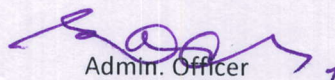
for P. MURALI & CO.,
Chartered Accountants



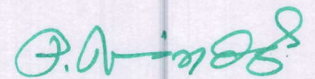
Partner

Registration No.007257S

for CHAITANYA BHARATHI INSTITUTE OF TECHNOLOGY



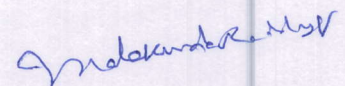
Admin. Officer



Principal



Member BOM



President

CHAITANYA BHARATHI INSTITUTE OF TECHNOLOGY
SCHEDULES FORMING PART OF FINANCIAL STATEMENTS

1. CAPITAL FUND

Particulars	As at 31-03-2018 Rs.	As at 31-03-2017 Rs.
Opening balance as on 01-04-2017	43,58,07,319	24,04,43,799
Add : Excess of Income over expenditure for the year	30,54,98,880	19,53,63,520
TOTAL	74,13,06,199	43,58,07,319

2. OUTSTANDING LIABILITIES

Particulars	As at 31-03-2018 Rs.	As at 31-03-2017 Rs.
Salaries payable	11,78,69,985	2,74,53,295
Electricity Charges	11,90,885	8,21,834
EPF Management Contribution	5,74,023	5,44,643
Security charges	3,14,297	-
Remuneration	60,570	28,725
ESI Mgt.Contribution	26,562	23,805
Vehicle Maintenance	6,989	2,00,254
Library Expenses	2,697	11,067
Miscellaneous	2,000	14,780
Communication Charges	1,703	-
Sports & Games Charges	-	95,131
Administrative Expenditure (EPF)	-	39,033
EDLIF	-	22,701
Lab Rec Chemical	-	1,000
Vehicle hire charges	-	1,666
Rana Ravindra Kumar	-	360
Sruthi Annual Festival Expenses	-	1,63,992
Lab Expenses	-	10,000
ESS Handicrafts	-	8,790
TOTAL	12,00,49,711	2,94,41,076

CHAITANYA BHARATHI INSTITUTE OF TECHNOLOGY
SHECULES FORMING PART OF FINANCIAL STATEMENTS

3. SUNDRY CREDITORES

Particulars	As at 31-03-2018 Rs.	As at 31-03-2017 Rs.
Sundry Creditors for Supply		
Vishal Ergonomics Pvt. Ltd.,	4,69,621	-
Anupama printers	1,84,672	-
Venkateswara Irrigation service	36,341	-
Unicom Infotel Pvt. Ltd.,	4,027	-
Sai Likitha Printers	-	41,675
Sundry Creditors for Services		
Exemplar Constructions	9,17,173	-
M.s.Baig	3,77,487	-
A.Chinna Reddy	3,48,480	-
S.harishwar Reddy	3,07,791	-
Bandulal	2,78,784	-
S.Somi Reddy	2,65,221	-
Novelty Interiors	2,44,673	-
Habeeb Addullah	2,09,088	-
B.Satyanarayana	2,09,088	-
Syed Ahmed	2,09,088	-
Mrs.Azmath Jahan	1,80,774	-
G.Narsingh Rao	1,79,487	-
powersoft technologies	1,57,950	-
Bees Software	1,44,751	-
Sree Jagadamba Interior Decorator	1,00,965	-
Power Inn Systems	84,100	-
C.Jitender Reddy	69,696	-
B.Prashnath Reddy	69,696	-
A.Sailu	69,696	-
S.Krishna Reddy	56,133	-
Veba Venkateshwara Travels	8,065	-
Veba Venklateswara Travels	-	6,404
Power Inn Systems & Controls	-	79,576
Pioneer E labs	-	3,34,800
Powersoft Technologies	-	1,20,656
Sundry Creditors for Others		
KMK Event Management Limited.	15,99,435	-
Pioneer Online	3,01,320	-
Arrow Advertising Pvt. Ltd.,	2,30,763	-
Raja Rajeshwari xerox centre	5,115	-
KMK Event Management Pvt. Ltd.,	-	1,78,317
TOTAL :	73,19,480	7,61,428

CHAITANYA BHARATHI INSTITUTE OF TECHNOLOGY
SCHEDULES FORMING PART OF FINANCIAL STATEMENTS

4. OUTSTANDING LIABILITIES FOR CAPITAL EXPENDITURE

Particulars	As at 31-03-2018 Rs.	As at 31-03-2017 Rs.
Lab Non Rec. Chemical Engg.	-	4,29,167
Lab Non Rec. civil Engg.	-	1,25,046
TOTAL	-	5,54,213

5. OTHER LIABILITIES

Advance from CBES	17,87,19,957	17,87,19,957
Common Service fees payable	3,11,81,284	2,40,04,782
Admission Registration & Recognition	1,44,59,000	1,15,15,000
Examination Fees	33,39,445	34,04,225
Income tax From Employees	25,04,300	25,20,430
E.P.F. Subscription	10,65,590	11,69,114
Security Deposit Students transport	8,00,000	9,00,000
Consultancy	7,88,961	6,95,821
AICTE Projects	5,61,641	6,74,133
Retention Money	5,24,032	4,74,568
L.I.C - Staff Recovery	5,04,227	4,63,301
Conferences & Seminar	4,99,325	4,99,325
Income tax from Contractors	1,68,819	66,112
Misc. Deposits	-	8,65,515
Donations (for awarding medals)	-	10,000
OSAF Payable	1,00,083	1,86,750
Security Deposit canteen	1,00,000	-
Professional Tax	97,850	1,00,950
G.S.L.I.	47,880	50,280
Rent for Quarters	14,000	14,000
G.S.L.I. Receivable	11,057	5,713
ESI Employees Contibution	10,013	28,674
Electricity Charges Payable to CBES	2,060	1,842
Training & Placement	-	61,56,892
EMD Contractors	-	3,13,092
Payable to Transport A/c.	-	99,600
online exam remuneration	-	39,513
Employees Contribution recovery from salaries	-	1,91,977
TOTAL	23,54,99,524	23,31,71,566

CHAITANYA BHARATHI INSTITUTE OF TECHNOLOGY
SCHEDULE OF FIXED ASSETS AS ON 31.03.18

6. FIXED ASSETS

Particulars	WDV as on 01-04-2017	Additions		Deletions	Total as on 31-03-18	Rate of dep (%)	Depreciation		WDV as on 31-03-2018	
		01-04-2017 to 30-09-2017	01-10-2017 to 31-03-2018				More than 180 days	Less than 180 days		Total
Buildings	7,65,32,733	23,76,875	6,13,68,657	-	14,02,78,265	10%	78,90,961	30,68,433	1,09,59,394	12,93,18,871
Furniture	2,59,87,334	49,74,033	43,64,716	-	3,53,26,083	10%	30,96,137	2,18,236	33,14,373	3,20,11,710
Library	10,18,132	6,01,154	7,27,338	-	23,46,624	40%	6,47,714	1,45,468	7,93,182	15,53,442
Lab Equipment	4,84,48,254	46,97,674	1,58,72,265	-	6,90,18,193	15%	79,71,889	11,90,420	91,62,309	5,98,55,884
Computers	31,97,956	2,30,18,219	5,15,275	-	2,67,31,450	40%	1,04,86,470	1,03,055	1,05,89,525	1,61,41,925
Vehicles	19,01,652	-	42,24,598	4,28,180	56,98,070	15%	2,85,248	3,16,845	6,02,093	50,95,977
Transport vehicles	1,08,22,677	-	-	-	1,08,22,677	15%	16,23,402	-	16,23,402	91,99,275
Electrical Installations	31,75,267	10,63,632	21,40,466	-	63,79,365	10%	4,23,890	1,07,023	5,30,913	58,48,452
Telephone Installations	3,00,750	34,580	-	-	3,35,330	10%	33,533	-	33,533	3,01,797
Guest House Furniture & Fixtures	1,56,370	-	-	-	1,56,370	10%	15,637	-	15,637	1,40,733
Guest House Equipment	23,967	-	-	-	23,967	10%	2,397	-	2,397	21,570
Soalr System	14,15,841	-	-	-	14,15,841	10%	1,41,584	-	1,41,584	12,74,257
Generator	26,84,551	-	-	-	26,84,551	15%	4,02,683	-	4,02,683	22,81,868
Fire Safety Equipment	31,98,156	-	-	-	31,98,156	15%	4,79,723	-	4,79,723	27,18,433
Software	97,543	4,17,890	17,71,750	-	22,87,183	40%	2,06,173	3,54,350	5,60,523	17,26,660
TOTAL :	17,89,61,183	3,71,84,057	9,09,85,065	4,28,180	30,67,02,125		3,37,07,441	55,03,830	3,92,11,271	26,74,90,854

for P. MURALI & CO.,
Chartered Accountants



P. Murali
Partner
Registration No. 0072575

for CHAITANYA BHARATHI INSTITUTE OF TECHNOLOGY

P. Murali
Principal

M. Srinivas
Member BOM

President

P. MURALI MOHANA RAO
Chartered Accountant
Membership No: 023412

CHAITANYA BHARATHI INSTITUTE OF TECHNOLOGY
SCHEDULES FORMING PART OF FINANCIAL STATEMENTS

7. BANK BALANCES

Particulars	As at 31-03-2018 Rs.	As at 31-03-2017 Rs.
A/c.No.1592 - Andhra Bank, Kokapet	4,31,12,145	-
A/c.No.2 - Andhra Bank, Kokapet	1,41,49,275	36,40,268
A/c.No.238 - Andhra Bank, Kokapet	1,21,89,764	31,34,777
A/c.No.3 - Andhra Bank, Kokapet	60,22,976	4,32,09,393
A/c.No.23 - Andhra Bank, Kokapet	45,39,941	29,43,246
A/c.No.70936 - Andhra Bank, Kokapet	19,86,602	11,09,362
A/c.No.287 Technical Services -Andhra Bank, Kokapet	8,16,500	7,23,560
Faculty Fund TEQUIP Andhra Bank,Kokapet	7,35,087	4,758
Equipment Replacement Fund TEQIP Andhra Bank, Kokapet	7,35,087	4,758
Corpus Fund TEQIP,Andhra Bank, Kokapet	7,35,087	4,758
Maintenance Fund TEQIPAndhra Bank, Kokapet	7,35,087	4,758
A/c.No.5046 - Andhra Bank, Kokapet	3,39,280	2,97,835
State Bank of India, Langer house	3,08,976	3,08,976
A/c.No.4190 - Andhra Bank, Kokapet	2,60,340	2,19,530
A/c.No.4839 - Andhra Bank,Kokapet	2,37,402	2,08,083
A/c.No.71405 - Andhra Bank, Kokapet	1,63,678	1,53,174
CBIT ICICI Bank A/c. No. 024501004798, Mehidipatnam	1,46,057	1,46,057
SBI Banjarahills A/c	61,910	61,910
Opening of New Account	60,750	53,750
A/c.No.237 - Andhra Bank,Kokapet	50,000	50,000
A/c.No.301320 - Andhra Bank, Kokapet	44,525	44,525
A/c.No.4798 - Andhra Bank, Kokapet	26,183	25,219
A/c.No.262 - Andhra Bank, Kokapet	25,779	25,779
A/c.No.70107 - Andhra Bank, Kokapet	15,385	14,818
A/c.No.71085 - Andhra Bank, Kokapet	2,001	1,927
A/c.No.71047 - AndhraBank, Kokapet	1,176	1,133
TOTAL	8,75,00,993	5,63,92,354

CHAITANYA BHARATHI INSTITUTE OF TECHNOLOGY
SCHEDULES FORMING PART OF FINANCIAL STATEMENTS

8. OTHER DEPOSITS

Particulars	As at 31-03-2018 Rs.	As at 31-03-2017 Rs.
Deposit with Electricity Dept.	16,19,888	16,19,888
Gratuity Deposit	94,821	94,821
Gold Medal Deposit	40,589	40,589
Security Deposit	15,000	15,000
Telephone Deposit	12,000	12,000
Santosh Service Station	6,000	6,000
TOTAL	17,88,298	17,88,298

9. ADVANCES

Particulars	As at 31-03-2018 Rs.	As at 31-03-2017 Rs.
Advance for Expenses	2,29,81,271	3,69,01,958
TDS Receivable	25,41,438	15,83,859
Income Tax Refund	25,00,000	25,00,000
Receivable from KMK Event Management Ltd. & MID Land Bakers	9,79,000	4,55,000
Receivable from MGIT	3,37,169	9,05,050
Festival Advance	3,15,000	4,76,250
MGIT Electricity Charges	3,11,708	2,64,283
KMK Event Management Electricity charges	2,34,143	46,541
Loan to CBES	2,27,742	48,797
Receivable from Civil Contractors	1,74,347	1,74,347
KMK Event Management Water charges	1,25,720	36,050
Prepaid expenses	71,940	63,482
Bank Electricity Charges	17,699	56,531
Hostel Water Charges	15,300	15,300
Receivable from Parties	5,078	5,078
TOTAL	3,08,37,555	4,35,32,526

CHAITANYA BHARATHI INSTITUTE OF TECHNOLOGY
SCHEDULES FORMING PART OF FINANCIAL STATEMENTS

10. ACADAMIC FEES

Particulars	For the Year Ended 31-03-2018 Rs.	For the Year Ended 31-03-2017 Rs.
Tuition fee Fee collection for the year 2017-18	67,50,38,658	63,04,00,417
Less :Opening Fee Receivables	<u>(26,40,57,286)</u>	<u>(27,58,37,443)</u>
	41,09,81,372	35,45,62,974
Add :Fee Receivable at the year end 31.03.2018	47,72,17,389	26,40,57,286
Fee Income for the year	<u>88,81,98,761</u>	<u>61,86,20,260</u>

The Academic Fees in respect BE/B.Tech courses iscalculated at Rs.2,00,000/- per student for admission made from 2016-17 as per interim orders of the Hon'ble High Court of Judicature at Hyderabad, Dt.21-09-2017 in W.P.M. Nos.27745 & 27746 of 2016 & W.P.No.22564 of 2016.

11. OTHER INCOME

Particulars	For the Year Ended 31-03-2018 Rs.	For the Year Ended 31-03-2017 Rs.
Examination fees	2,82,86,547	2,18,55,971
Other Fees	86,49,246	76,75,972
Tranining & Placement Fees	68,24,516	-
Transport	55,07,379	76,19,646
Colleage Service Fees	48,78,415	56,13,802
Shortage of Attendance (Medical Condonation fee)	11,12,399	32,89,905
Canteen Rental Charges	9,24,000	6,37,500
Tuition fees fine	9,07,550	13,10,108
ECET/ICET Rental charges	4,56,493	4,22,628
Soft Skills course	3,60,000	3,26,000
Library Fine	3,33,394	3,43,988
Scrap	2,57,905	97,633
Interest others	1,01,969	2,55,461
Consultancy Services	59,140	48,700
Xerox Rental Charges	6,500	6,000
General Damages	-	25,125
Miscellaneous	-	-
Capital Subsidy	-	7,57,181
TOTAL	<u>5,86,65,453</u>	<u>5,02,85,620</u>

CHAITANYA BHARATHI INSTITUTE OF TECHNOLOGY
SCHEDULES FORMING PART OF FINANCIAL STATEMENTS

12. STAFF COSTS

Particulars	For the Year Ended 31-03-2018 Rs.	For the Year Ended 31-03-2017 Rs.
Teaching staff salaries	34,18,29,601	26,81,31,332
Teaching staff salaries (Arrears)	3,57,01,622	-
Non-Teaching Staff Salaries	12,36,81,241	11,42,56,813
EL Encashment	1,36,95,968	50,39,296
Management Contribution to PF	63,69,753	63,92,630
Gratuity	58,81,745	66,49,733
Mediclaime insurance for staff	12,77,797	10,22,865
Subsistence allowance	6,14,263	-
Remuneration	4,03,500	64,950
Special Allowance	3,82,048	4,01,403
Admin. Charges (EPF)	3,53,725	4,62,782
ESI Management Contribution	3,13,433	2,33,076
EDLIF	2,68,703	2,69,203
Staff Uniform	42,933	37,100
Medical Assistance	23,038	36,861
TOTAL	53,08,39,370	40,29,98,044

13. TRANSPORT CHARGES

Particulars	For the Year Ended 31-03-2018 Rs.	For the Year Ended 31-03-2017 Rs.
Vehicle Maintenance	10,14,738	3,74,062
Vehicle Insurance Premium	2,51,444	1,91,715
Vehicle Hire Charges	1,42,378	83,721
Road Tax	29,660	25,110
TOTAL	14,38,220	6,74,608

CHAITANYA BHARATHI INSTITUTE OF TECHNOLOGY
SCHEDULES FORMING PART OF FINANCIAL STATEMENTS

14. ADMINISTRATIVE EXPENSES

Particulars	For the Year Ended 31-03-2018 Rs.	For the Year Ended 31-03-2017 Rs.
Electricity Charges	79,59,332	65,28,667
Sponsorships	20,50,000	50,000
Security Charges	20,30,821	-
Legal Fees	18,54,000	2,97,500
AMC Charges	15,62,508	12,22,034
Advertisement	15,37,801	9,57,423
Printing & Stationery	13,87,687	13,91,550
Hospitality / Entertainment	13,13,223	9,34,658
Property Tax	12,20,790	12,20,790
Communication Charges	10,65,446	9,42,923
Repairs & Maintenance	8,36,829	7,48,691
NBA Expenditure	6,35,194	-
Orientation Programme	4,53,600	2,84,995
Honorarium	3,69,675	1,24,000
Electrical Maintenance	3,21,271	4,77,442
Paper Presentation	2,94,785	20,600
Internal Audit Fees	2,88,630	1,98,288
Travel Expenses	2,82,875	19,348
Conveyance	2,68,593	3,87,458
AICTE	2,50,000	1,00,000
Greenary	2,17,720	8,29,047
Professional Charges	2,14,700	4,37,422
Conference and Seminar Expenses	1,79,272	-
Insurance	1,65,000	2,68,850
Affiliation Fees	1,62,000	6,84,500
Statutory Audit Fee	1,18,000	1,15,000
Communicando Expenses	62,723	29,889
Membership fees	60,350	12,800
Research (Projects) Expenditure	47,250	30,375
Induction Programme	45,844	-
Water Charges	10,800	46,510
Bank Charges	8,826	10,265
CARPEDIEM	8,000	-
Locker Rent	2,183	2,128
NSS Expenditure	-	8,202
Students training programme	-	49,730
Others	25,25,928	6,96,094
TOTAL	2,98,11,656	1,91,27,179

CHAITANYA BHARATHI INSTITUTE OF TECHNOLOGY
SCHEDULES FORMING PART OF FINANCIAL STATEMENTS

15. LAB RECURRING EXPENSES

Particulars	For the Year Ended 31-03-2018 Rs.	For the Year Ended 31-03-2017 Rs.
Civil Engineering	2,85,324	1,62,748
E.C.E.	2,38,521	2,20,125
Bio-technology	1,44,613	2,84,845
E.E.E.	2,58,070	42,562
Chemical Engineering	68,051	50,525
Mechanical Engineering	8,86,984	13,18,086
C.S.E.	9,27,010	14,85,898
Chemistry	2,45,175	1,87,264
Physics	48,593	20,000
Exam Branch	14,46,452	17,20,979
English Language Lab	12,520	8,245
Library	36,24,787	28,05,170
S.M.S.	9,013	1,650
MCA	2,000	1,231
Information Technology	1,03,490	23,770
Others	55,963	89,199
TOTAL	83,56,566	84,22,297

16. STUDENT ACTIVITIES

Particulars	For the Year Ended 31-03-2018 Rs.	For the Year Ended 31-03-2017 Rs.
SRUTHI Annual Festival Exps	16,40,249	11,08,981
Student Projects	15,23,896	11,16,486
Students Tours	2,55,640	1,51,138
Sports & Games	9,53,230	4,20,945
Farewell party	28,175	51,125
Freshers Party	42,379	57,710
SUDHEE Expenditure	8,63,484	3,05,765
Graduation Day	14,54,451	-
TOTAL	67,61,504	32,12,150

**CHAITANYA BHARATHI INSTITUTE OF TECHNOLOGY
HYDERABAD.**

17. ACCOUNTING POLICIES

1. The financial statements comprise financial statements of Chaitanya Bharathi Institute of Technology for the year ended 31st March 2018. The institute is a society domiciled in India and is incorporated under the Andhra Pradesh Societies Registration Act 2001 (Act) No.35 of 2001. The registered office of the Society is located at Kokapet Village, Gandipet Mandal, Ranga Reddy District, Hyderabad-500075.
2. Academic Fees Income is taken as per Annual Fees fixed for students for various courses. Interest income is recognized on a time proportion basis taking into account the amount outstanding and the rate applicable.
3. Bank balances consist of bank balances and term deposits.
4. Fixed assets are stated at cost less accumulated depreciation. The cost includes purchase consideration, other directly attributable costs incurred to bring an Asset to its working condition for its intended use.
5. All expenditures and costs incurred on the capital assets during construction phase are capitalised and are initially recorded as capital work-in-progress. These costs are transferred to property, when the assets are ready for their intended use.
6. Depreciation on fixed assets is charged on written down value method.
7. A provision is recognized when there is a present obligation as a result of past event; it is probable that an outflow of resources will be required to settle the obligation, in respect of which a reliable estimate can be made. These are reviewed at each balance sheet date and adjusted to reflect the current best estimates.