



**FORM NO. 10BB**

[See Rule 16CC]

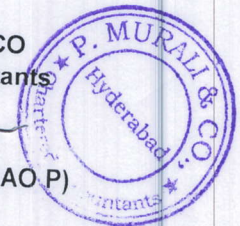
**Audit report under section 10(23C) of the Income-tax Act, 1961, in the case of any fund or trust or institution or any university or other educational institution or any hospital or other medical institution referred to in sub-clause (iv) or sub-clause (v) or sub-clause (vi) or sub clause(via) of section 10(23C).**

- (i) We have examined the Balance Sheet as at 31/03/2021 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 31/03/2021 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 : 02/02/2022  
UDIN : 22023412AANUSM4535



**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 **TELANGANA**
- Pin Code **500075**
3. Permanent Account Number **AABTC1906A**
4. Assessment Year **2021-2022**
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 **883675266**



9. Amount of income of the previous year applied during the year wholly and exclusively to the objects for which it is established **713526958**
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. **132551290**
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). **37597018**
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 : 02/02/2022

UDIN : 22023412AANUSM4535

For P MURALI&CO  
Chartered Accountants

*P. Mohana Rao*

(MURALI MOHANA RAO P)  
PARTNER

Membership No: 023412  
Registration No: 007257S





**CHAITANYA BHARATHI INSTITUTE OF TECHNOLOGY (A)**  
**HYDERABAD - 500 075**  
**BALANCE SHEET AS ON 31-03-2021**


PARTICULARS	NOTES	As At 31-3-2021 Rs.	As At 31-3-2020 Rs.
<b>SOURCES OF FUNDS</b>			
Capital Fund	1	1,05,12,24,175	1,01,03,00,249
<b>Current Liabilities:</b>			
Outstanding Liabilities	2	6,83,736	3,22,72,623
Sundry Creditors	3	41,74,608	50,94,838
Other Liabilities	4	36,27,23,531	32,20,31,830
<b>TOTAL</b>		<b>1,41,88,06,050</b>	<b>1,36,96,99,540</b>
<b>APPLICATION OF FUNDS</b>			
<b>Non-Current Assets:</b>			
Fixed Assets	5	29,80,81,151	32,25,26,765
Capital work-in-progress		4,59,44,628	4,21,00,184
<b>Current Assets:</b>			
Bank Balances	6	19,28,73,064	28,39,24,876
Accrued Interest		14,71,783	29,50,679
Tuition Fees Receivable		78,92,91,074	63,26,42,002
Other Deposits	7	22,00,963	19,69,283
Advances	8	8,89,30,647	8,35,50,241
Inventory		12,740	35,510
<b>TOTAL</b>		<b>1,41,88,06,050</b>	<b>1,36,96,99,540</b>
<b>Accounting Policies</b>	<b>16</b>		

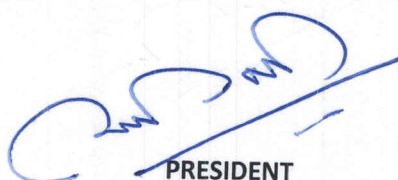
For P. MURALI & CO.,  
Chartered Accountants  
Registration No: 007257S

  
  
**P.MURALI MOHANA RAO**  
**PARTNER**  
**M.NO.023412**  
**UDIN: 22023412AAAACJ9231**  
**DATE: 11.01.2022**

For CHAITANYA BHARATHI INSTITUTE OF TECHNOLOGY (A)

  
**PRINCIPAL**

  
**Member - CBIT**

  
**PRESIDENT**



**CHAITANYA BHARATHI INSTITUTE OF TECHNOLOGY (A)**  
**HYDERABAD - 500 075**  
**INCOME AND EXPENDITURE STATEMENT FOR THE YEAR ENDED 31-03-2021**

PARTICULARS	NOTES	For the Year 2020-21 Rs.	For the Year 2019-20 Rs.
<b>INCOME</b>			
Academic Fees	9	79,59,41,742	77,74,77,984
Interest Income		1,14,04,820	1,93,90,524
Other Income	10	5,26,14,169	5,28,12,484
<b>TOTAL</b>		<b>85,99,60,731</b>	<b>84,96,80,993</b>
<b>EXPENDITURE</b>			
Staff Costs	11	59,35,78,340	52,68,35,686
Transportation Charges	12	1,72,59,094	28,47,449
Administrative Expenses	13	14,76,80,907	5,62,30,247
Lab Recurring Expenses	14	57,96,705	89,38,165
Students Activities	15	43,36,381	70,92,689
Campus Maintenance		5,51,120	17,92,371
Repairs & Renovation		-	1,59,46,128
Depreciation & Amortisation	5	4,75,56,595	5,28,34,882
Building Maintenance		44,83,094	73,68,007
Finance Charges		2,21,541	9,28,699
Excess of Income over Expenditure Transferred to Capital Fund		3,84,96,955	16,88,66,669
<b>TOTAL</b>		<b>85,99,60,731</b>	<b>84,96,80,993</b>
<b>Accounting Policies</b>	<b>16</b>		

**Add/ Less : Prior Period Adjustments**

Less: Excess Fee reversed related to earlier years as per court order	-	(14,77,07,898)
Add: Excess Provision for 7th CPC in FY 2019-20	24,26,971	1,67,23,049
<b>Excess of income over expenditure after previous year adjustments</b>	<b>4,09,23,926</b>	<b>3,78,81,820</b>

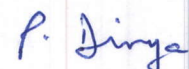
For P. MURALI & CO.,  
Chartered Accountants  
Registration No: 007257S

  
P.MURALI MOHANA RAO  
PARTNER  
M.NO.023412  
UDIN: 22023412AAAACJ9231  
DATE: 11.01.2022



For CHAITANYA BHARATHI INSTITUTE OF TECHNOLOGY (A)

  
PRINCIPAL

  
Member - CBIT

  
PRESIDENT



**CHAITANYA BHARATHI INSTITUTE OF TECHNOLOGY (A)**  
**NOTES FORMING PART OF FINANCIAL STATEMENTS**

**1. CAPITAL FUND**

Particulars	As at 31-3-2021 Rs.	As at 31-3-2020 Rs.
Opening balance as on 01-04-2020	1,01,03,00,249	97,24,18,429
Add : Excess of Income over expenditure for the year	4,09,23,926	3,78,81,820
<b>TOTAL</b>	<b>1,05,12,24,175</b>	<b>1,01,03,00,249</b>

**2. OUTSTANDING LIABILITIES**

Particulars	As at 31-3-2021 Rs.	As at 31-3-2020 Rs.
Salaries payable	99,925	2,98,85,512
Electricity Charges	-	7,68,707
EPF Management Contribution	5,67,202	5,84,245
Security charges	-	3,20,035
Remuneration		44,031
ESI Mgt. Contribution	16,609	21,514
Subsistence allowance payable	-	62,028
Project Salaries	-	3,22,980
Special Allowances	-	35,000
Other Outstanding Liabilities	-	2,28,571
<b>TOTAL</b>	<b>6,83,736</b>	<b>3,22,72,623</b>

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CHAITANYA BHARATHI INSTITUTE OF TECHNOLOGY (A)  
NOTES FORMING PART OF FINANCIAL STATEMENTS

**3. SUNDRY CREDITORS**

Particulars	As at 31-3-2021 (Rs.)	As at 31-3-2020 (Rs.)
Secretary, TSCHE	50,000	-
Creditors for Cash Prizes	17,800	-
Suchitha News Paper Agency	2,499	-
D. Vijaya Bhaskar Reddy	3,000	-
K. Laxman Kumar	22,500	-
M Chandra Mohan	10,000	-
M Surya Narayana Murthy	23,000	-
NVPR Durga Prasad	3,000	-
T Rugveda	40,000	-
T Sridhar	847	-
Vinaya Ballakur	24,000	-
Green Gas	90,922	-
Sun Atluri Green Energy	-	2,85,376
A.R. CHEMICALS & GLASSWARE	44,982	2,832
Caliber Enterprises	-	30,268
Bright Enterprises	-	9,057
M/s.confra Furn Systems Pvt. Ltd.,	-	6,90,300
M/s.confra Furn Systems Pvt. Ltd.,	-	3,18,600
M/s. Sree Panduranga Saw mills	-	10,929
Swastik Marketing	-	43,145
ELITE AIRCON	-	16,700
Care Computer Services	5,200	17,000
Tanishq Steels Limited	-	1,37,800
Tirumala Motors & Pumps	-	9,000
M/s.confra Furn Systems Pvt. Ltd.,	-	4,71,410
M/s.confra Furn Systems Pvt. Ltd.,	-	4,22,912
Kowshic Sagar C/ne Dresses	-	65,000
Mr. P. Anil Kumar	-	1,30,000
Sandeep thakur	-	3,068
S.G.Sanitation	-	1,04,285
Sri Lakshmi Narasimha Out Door Unit	-	5,62,435
<b>Sundry Creditors for Services</b>	-	-
M.S.Baig	76,388	-
A.Chinna Reddy	2,34,999	-
S.harishwar Reddy	1,51,942	-
Bandulal	1,92,793	-
S.Somi Reddy	2,09,675	-
Habeeb Addullah	96,397	-
B.Satyanarayana	1,65,698	-
Syed Ahmed	96,397	-
Mrs.Azmath Jahan	1,23,492	-
B Anoop Reddy	55,545	-
Ch. Geethika	82,641	-
C.Jitender Reddy	69,301	-
B.Prashnath Reddy	69,301	-
A.Sailu	69,301	-
S.Krishna Reddy	-	-
Syed Nawaz	69,301	-
Medhant Ambreen	1,65,698	-
Novelty Interiors	-	2,58,045
Exemplar Constructions	-	-
powersoft technologies	1,40,140	1,40,140
Vishwa vindu	13,365	-
Anjinamma	6,000	-
Meghana House Keeping Consultancy Services	995	2,07,482
VRVK Interiors Pvt. Ltd.,	1,00,000	1,00,000
Indigo Facility Services Pvt Ltd	-	1,61,380
Power-Inn Systems & Controls	1,09,385	1,09,385
Indian Art Printers	-	11,760
SSVS & ASSOCIATES	-	1,45,800
Rohan Media Pvt. Ltd.,	14,746	15,000
Sanjay Sharma	-	2,02,175
Xlent Printers and Graphics	-	2,940
Veba Venkateshwara Travels	-	9,451
Pioneer Elabs Limited	-	1,73,488
RBS AND ASSOCIATES	-	11,000
Teja arts	240	223
SSVS & ASSOCIATES	3,25,446	1,71,452
Vision	-	45,000
KMK Event Management Limited.	19,571	-
Laxmi Chandra Caterers	43,236	-
Creditors for staff	47,173	-
Qamar Khan	231	-
Conference & Seminars Payables	2,29,659	-
Schindler India Pvt. Ltd.	1,16,573	-
Heico Engineering Services Pvt. Ltd	800	-
Kshetra Media House	64,900	-
Metal House	673	-
Multitech Systems	1,69,448	-
Nagendra High Electricals	23,000	-
Padmavathi Traders	13,000	-
Padmavathi Trading Company	30,800	-
Talwar Mobiles Pvt. Ltd.	19,508	-
Telangana Broadcasting Pvt. Ltd.	30,000	-
Vaishnavi Computers	57,200	-
Exilyze Intellectual Services Pvt. Ltd	15,800	-
Majid Khan	2,000	-
Creditors for Students	3,14,100	-
<b>TOTAL :</b>	<b>41,74,608</b>	<b>50,94,838</b>



**CHAITANYA BHARATHI INSTITUTE OF TECHNOLOGY (A)**  
**NOTES FORMING PART OF FINANCIAL STATEMENTS**

**4. OTHER LIABILITIES**

Particulars	As at 31-3-2021 Rs.	As at 31-3-2020 Rs.
Advance from CBES	17,87,19,957	17,87,19,957
Common Service fees payable	5,18,49,533	4,50,98,534
Admission Registration & Recognition	56,70,500	62,99,500
Tuition Fee Refundable	2,43,03,698	2,69,79,858
Student Welfare Fund Fee	32,267	17,267
Income tax From Employees	-	40,06,240
E.P.F. Subscription	9,99,586	10,21,373
Security Deposit Students transport	7,00,000	9,00,000
Consultancy	7,11,563	7,11,563
Project Accounts	66,24,248	66,73,549
Retention Money	7,33,518	9,94,880
L.I.C - Staff Recovery	-	4,65,705
Conferences & Seminar	1,77,898	1,94,698
Income tax from Contractors	1,25,442	2,17,381
OSAF Payable	2,80,600	-
Professional Tax	1,04,800	1,02,300
G.S.L.I.	45,797	28,900
Rent for Quarters	-	2,15,000
G.S.L.I. Receivable	36,410	1,45,252
ESI Employees Contribution	3,847	4,981
Electricity Charges Payable to CBES	-	-
GST	16,561	94,689
Stale Cheques	-	2,94,766
Alumni Scholarship Fund	3,42,517	3,42,517
Andhra Bank Loan Recovery from Staff	-	-
Scholarship Received from govt.	1,49,597	23,10,897
Other Outstanding Expenses	-	9,08,922
Gratuity payable	5,30,042	17,43,063
Caution Money deposit	18,15,065	8,68,540
7th CPC Arrears	-	4,26,54,555
ICICI Credit card - 4450841002625006	-	14,348
ICICI Credit card - 4450841002665002	-	2,595
Group Medical Insurance Received	5,00,000	-
Merit Scholarship Payable	19,15,000	-
Fee Suspense	23,500	-
Bank Over Draft	8,63,11,585	-
<b>TOTAL</b>	<b>36,27,23,531</b>	<b>32,20,31,830</b>



**CHAITANYA BHARATHI INSTITUTE OF TECHNOLOGY (A)**  
**NOTES OF FIXED ASSETS AS ON 31-03-2021**

**5. FIXED ASSETS**

Particulars	WDV as on 01-04-2020	Additions		Deletions	Total as on 31-03-2021	Rate of dep (%)	Depreciation			WDV as on 31-03-2021
		01-04-2020 to 30-09-2020	01-10-2020 to 31-03-2021				More than 180 days	Less than 180 days	Total	
		Buildings	15,62,53,646				-	31,170	-	
Furniture	3,85,42,057	1,46,320	4,06,963	-	3,90,95,340	10%	38,68,838	20,348	38,89,186	3,52,06,154
Library	5,98,847	6,37,661	-	-	12,36,508	40%	4,94,603	-	4,94,603	7,41,905
Lab Equipment	8,48,82,599	1,01,113	75,74,324	-	9,25,58,036	15%	1,27,47,557	5,68,074	1,33,15,631	7,92,42,405
Computers	1,96,70,154	1,81,060	1,45,59,044	-	3,44,10,258	40%	79,40,486	29,11,809	1,08,52,295	2,35,57,963
Vehicles	43,77,720	-	-	6,43,686	37,34,034	15%	5,60,105	-	5,60,105	31,73,929
Transport vehicles	66,46,476	-	-	-	66,46,476	15%	9,96,971	-	9,96,971	56,49,505
Electrical Installations	49,50,159	-	-	-	49,50,159	10%	4,95,016	-	4,95,016	44,55,143
Telephone Installations	2,44,455	-	-	-	2,44,455	10%	24,446	-	24,446	2,20,009
Guest House Furniture & Fixtures	1,13,994	-	-	-	1,13,994	10%	11,399	4,661	16,060	1,91,146
Guest House Equipment	17,472	-	93,212	-	2,07,206	10%	1,747	-	1,747	15,725
Soalr System	10,32,148	-	-	-	10,32,148	10%	1,03,215	-	1,03,215	9,28,933
Generator	16,48,650	-	-	-	16,48,650	15%	2,47,298	-	2,47,298	14,01,352
Fire Safety Equipment	19,64,068	-	-	-	19,64,068	15%	2,94,610	-	2,94,610	16,69,458
Patent	-	-	23,800	-	23,800	40%	-	4,760	4,760	19,040
Software	15,84,320	-	-	-	15,84,320	40%	6,33,728	-	6,33,728	9,50,592
<b>TOTAL :</b>	<b>32,25,26,765</b>	<b>10,66,154</b>	<b>2,26,88,513</b>	<b>6,43,686</b>	<b>34,56,37,746</b>		<b>4,40,45,384</b>	<b>35,11,211</b>	<b>4,75,56,595</b>	<b>29,80,81,151</b>

For P. MURALI & CO.,  
Chartered Accountants  
Registration No: 0072575

*P. Mohana Rao*

**P. MURALI MOHANA RAO**  
PARTNER

M.NO.023412

UDIN: 22023412AAAACJ9231

DATE: 11.01.2022



For CHAITANYA BHARATHI INSTITUTE OF TECHNOLOGY (A)

*P. Durga*  
PRINCIPAL

*P. Durga*  
Member - CBIT

PRINCIPAL



**CHAITANYA BHARATHI INSTITUTE OF TECHNOLOGY (A)**  
**NOTES FORMING PART OF FINANCIAL STATEMENTS**

**6. BANK BALANCES**

Particulars	As at 31-3-2021 Rs.	As at 31-3-2020 Rs.
Current Accounts	-	1,00,65,521
Savings Accounts	10,63,35,018	8,90,88,319
Fixed Deposits	8,65,37,182	18,47,71,036
cash in hand	866	-
<b>TOTAL</b>	<b>19,28,73,066</b>	<b>28,39,24,876</b>

**Note :**

I. During the financial year 2020-21, FDs amounting to Rs.8,63,37,180/- are given as security for issue of Bank Gurantees worth Rs.7,65,52,500/- in favour of Registrar Hon'ble High Court of Judicataure at Hyderabad on account of increased fee of Rs.86,500/- per student collected from B.E/B.Tech Students as per the interim Orders of Hon'ble High Court of Judicature of Hyderabad Dated 21-09-2017 in W.P.M. Nos.27745 & 27746 of 2016 & W.P.No.22564 of 2016.

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**CHAITANYA BHARATHI INSTITUTE OF TECHNOLOGY (A)**  
**NOTES FORMING PART OF FINANCIAL STATEMENTS**

**7. OTHER DEPOSITS**

Particulars	As at 31-3-2021 Rs.	As at 31-3-2020 Rs.
Deposit with Electricity Dept.	20,32,553	18,00,873
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
<b>TOTAL</b>	<b>22,00,963</b>	<b>19,69,283</b>

**8. ADVANCES**

Particulars	As at 31-3-2021 Rs.	As at 31-3-2020 Rs.
Advances to Parties & Staff	2,20,26,964	2,43,90,038
TDS Receivable	61,13,983	56,20,165
Income Tax Refund	25,00,000	25,00,000
Receivable from MID Land Bakers	56,640	56,640
Receivable from MGIT	4,60,083	12,65,189
Festival Advance	-	5,000
Raja rajeshwari xerox centre	-	8,379
Loan to CBES	2,27,742	2,27,742
Receivable from Civil Contractors	-	1,74,347
Skandanshi Infra Projects	-	28,518
Prepaid expenses	51,70,155	36,38,802
Bank Electricity Charges	26,384	18,771
Hostel Water Charges	-	-
Receivable from ICICI bank	22,075	18,479
Advance to CBIT-Society	4,42,75,571	4,43,77,131
Project Advances	11,15,608	10,92,380
Vaishnavi Book stores	4,728	4,728
Fee Suspense	1,49,977	-
ACIC Project	66,60,000	-
Receivable from Other	1,20,737	1,00,001
KMK Water charges	-	23,931
<b>TOTAL</b>	<b>8,89,30,647</b>	<b>8,35,50,241</b>



**CHAITANYA BHARATHI INSTITUTE OF TECHNOLOGY (A)**  
**NOTES FORMING PART OF FINANCIAL STATEMENTS**

**9. ACADAMIC FEES**

Particulars	For the Year Ended 2020-21 Rs.	For the Year Ended 2019-20 Rs.
Tuition fee Fee collection	63,92,92,670	65,40,84,594
Less :Opening Fee Receivables	63,26,42,002	65,69,56,510
	66,50,668	(28,71,916)
Add :Fee Receivable at the year end	78,92,91,074	78,03,49,900
<b>Fee Income for the year</b>	<b>79,59,41,742</b>	<b>77,74,77,984</b>

Fee Receivables at the year end include fee Reimbursement amount of Rs.58,81,25,480/- to be received from Government towards Scholarship Students for various Courses.

**10. OTHER INCOME**

Particulars	For the Year Ended 2020-21 Rs.	For the Year Ended 2019-20 Rs.
Examination fees	1,67,13,833	1,85,83,980
Other Fees	1,56,26,479	1,09,62,441
General damages	1,05,225	63,900
Tranining & Placement Fees	-	-
Transport Fee	1,35,51,233	1,48,74,745
College Services Fees	48,85,500	50,40,000
Shortage of Attendance (Medical Condonation fee)	-	-
Canteen Rental Charges	-	11,30,120
Tuition fees fine	3,92,042	8,22,201
ECET/ICET Rental charges	-	-
Soft Skills course	3,60,000	3,30,000
Library Fine	1,29,291	2,21,698
Scrap	1,45,000	5,16,000
Interest others	-	1,16,696
Consultancy Services	4,00,600	56,803
Rent for ICICI bank Premises	81,900	81,900
Xerox Rental Charges	-	12,000
Conference and seminar receipts	2,23,066	-
<b>TOTAL</b>	<b>5,26,14,169</b>	<b>5,28,12,484</b>



**CHAITANYA BHARATHI INSTITUTE OF TECHNOLOGY (A)**  
**NOTES FORMING PART OF FINANCIAL STATEMENTS**

**11. STAFF COSTS**

Particulars	For the Year Ended 2020-21 Rs.	For the Year Ended 2019-20 Rs.
Teaching staff salaries	38,45,25,702	38,43,41,941
DA Arrears	4,54,02,401	-
Non-Teaching Staff Salaries	11,18,18,363	11,91,48,478
EL Encashment	3,83,62,251	1,13,25,955
Management Contribution to PF	59,43,831	64,35,075
Gratuity	44,08,339	10,52,626
Medicclaim insurance for staff	11,24,866	12,32,948
Subsistence allowance	6,98,796	10,47,744
Remuneration	31,000	5,33,600
Special Allowance	3,60,250	5,94,661
Admin. Charges (EPF)	2,63,769	2,77,654
ESI Management Contribution	2,52,960	3,24,175
EDLIF	2,63,769	2,76,904
Staff Uniform	48,000	6,000
Medical Assistance	12,000	1,62,016
Employees Group Accidental Insurance	62,043	75,909
<b>TOTAL</b>	<b>59,35,78,340</b>	<b>52,68,35,686</b>

**12. TRANSPORT CHARGES**

Particulars	For the Year Ended 2020-21 Rs.	For the Year Ended 2019-20 Rs.
Student Transport Hire charges	1,43,48,565	-
Vehicle Maintenance	21,24,428	16,19,915
Vehicle Insurance Premium	6,75,877	5,89,535
Vehicle Hire Charges	6,305	5,68,071
Road Tax	1,03,918	69,929
<b>TOTAL</b>	<b>1,72,59,094</b>	<b>28,47,449</b>



**CHAITANYA BHARATHI INSTITUTE OF TECHNOLOGY (A)**

**NOTES FORMING PART OF FINANCIAL STATEMENTS**

**13. ADMINISTRATIVE EXPENSES**

Particulars	For the Year Ended 2020-21 Rs.	For the Year Ended 2019-20 Rs.
Scholarship to Students *	8,40,71,920	16,20,000
Electricity Charges	51,92,491	1,10,79,966
Sponsorships	-	25,000
Security Charges	38,71,267	39,79,030
Legal Fees	12,96,750	73,95,500
AMC Charges	16,70,181	19,28,505
Advertisement	17,12,999	35,92,110
Printing & Stationery	6,42,645	14,58,414
Hospitality / Entertainment	53,976	10,10,504
Property Tax	11,93,491	12,55,746
Communication Charges	13,21,627	10,17,381
Repairs & Maintenance	1,62,726	19,29,752
NBA Expenditure	5,46,000	4,81,866
Orientation Programme	-	13,77,960
Honorarium	-	7,01,435
Electrical Maintenance	3,60,308	5,02,084
Internal Audit Fees	3,18,600	4,46,672
Travel Expenses	39,132	2,66,476
Conveyance	18,726	61,180
AICTE	10,000	4,04,000
Greenary	2,47,741	3,80,649
Professional Charges	1,91,580	6,81,468
Conference and Seminar Expenses	5,15,240	3,25,905
Insurance	1,38,958	762
Statutory Audit Fee	-	1,18,000
Membership fees	7,66,845	1,84,500
Research Expenditure	6,08,432	11,95,526
Induction Programme	24,000	4,05,831
Bank Charges	1,64,871	1,65,492
GST Audit Expenses	40,000	
Locker Rent	5,074	2,183
House Keeping Services	27,68,553	25,68,974
Computer & Website Maintenance	5,66,012	3,54,000
TEQIP Expenditure	-	-
Others	4,32,302	15,84,711
ISO Audit Expenses	61,360	
Staff Welfare	6,20,437	
BOS & Academic Council Meeting	1,74,000	
rent on equipment	2,18,967	1,61,834
Research day expenditure	6,000	9,38,169
Teachers day Celebrations	-	1,06,150
interest on OD	1,56,965	24,35,770
Ph.d Registrations	-	50,000
Accreditation expenses	-	23,83,640
OSAF	-	5,50,005
Penalties and Interest on EPF	-	10,65,997
Cartridge refilling charges	-	37,100
Loss on Sale of Asset	74,486	
Admission Expenses	1,99,518	
Examination Expenses	49,45,666	
Interview Expenses	2,25,000	
Meeting Expenses	36,240	
Covid-19 Preventive Expenses	4,26,981	
Fire Safety Expenses	1,20,000	
Project Expenses	1,48,531	
TDS Filling Charges	14,943	
Consultancy Expenses	1,02,423	
Independence Day Expenses	260	
Womens Day Expenses	23,182	
Student Welfare	1,73,500	
Fees & Charges	3,10,00,000	
<b>TOTAL</b>	<b>14,76,80,907</b>	<b>5,62,30,247</b>



**CHAITANYA BHARATHI INSTITUTE OF TECHNOLOGY (A)**  
**NOTES FORMING PART OF FINANCIAL STATEMENTS**

**14. LAB RECURRING EXPENSES**

Particulars	For the Year Ended 2020-21 Rs.	For the Year Ended 2019-20 Rs.
Civil Engineering	2,45,048.00	1,13,485
E.C.E.	-	1,24,904
Bio-technology	27,933.00	3,61,642
E.E.E.	93,109.00	84,317
Chemical Engineering	-	78,206
Mechanical Engineering	2,74,775.00	6,91,050
C.S.E.	1,92,491.20	11,18,404
Chemistry	44,982.00	1,28,162
Physics	-	12,096
Exam Branch	9,52,389.00	22,53,748
English Language Lab	-	34,740
Library	39,65,978.00	38,30,479
S.M.S.	-	4,060
MCA	-	9,890
Information Technology	-	3,530
Mathematics	-	3,677
Central stores	-	85,775
<b>TOTAL</b>	<b>57,96,705.20</b>	<b>89,38,165</b>

**15. STUDENT ACTIVITIES**

Particulars	For the Year Ended 2020-21 Rs.	For the Year Ended 2019-20 Rs.
SRUTHI Annual Festival Exps	42,26,466	35,73,022
Student Projects	8,000	3,27,438
Students Tours	3,730	38,556
Sports & Games	-	5,49,090
Farewell party	-	29,025
Freshers Party	-	21,155
SUDHEE Expenditure	51,950	10,26,364
Graduation Day	-	14,59,384
Club Expenses	380	-
Students training programme	-	-
Training & Placement Expenses	19,308	
Student Insurance	26,547	68,655
<b>TOTAL</b>	<b>43,36,381</b>	<b>70,92,689</b>



**NOTES FORMING PART OF FINANCIAL STATEMENTS**

**16. ACCOUNTING POLICIES**

- (i) The financial statements comprise Consolidated Financial Statements of Chaitanya Bharathi Institute of Technology (Society) and Chaitanya Bharathi Institute of Technology (College) for the year ended 31st March 2020. Chaitanya Bharathi Institute of Technology Society is domiciled in India and 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.
- (ii) Academic Fees Income is taken as per Annual Fees fixed by the state Government for students for various courses and for the B.E/ B.Tech courses, in respect of students admitted in the block period 2016-17 to 2018-19 as per the Orders dated 29-04-2020 of the H'ble High Court of Judicature at Hyderabad. Interest Income is recognized on a time proportion basis taking into account the amount outstanding and the rate applicable.
- (iii) Fixed assets of CBIT College 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.
- (iv) All expenditures and costs incurred on the capital assets during construction phase are capitalized and are initially recorded as capital work-in-progress. These costs are transferred to property, when the assets are ready for their intended use.
- (v) Depreciation on fixed assets is charged on written down value method.
- (vi) 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.

for P. MURALI & CO.,  
Chartered Accountants  
Registration No: 0072575



*P. Mohana*

**P.MURALI MOHANA RAO**  
**PARTNER**  
**M.NO.023412**  
**UDIN: 22023412AAAACJ9231**  
**DATE: 11.01.2022**

*P. Mohana*  
**PRINCIPAL**

for CHAITANYA BHARATHI INSTITUTE OF TECHNOLOGY (A)

*P. Durga*  
**Member - CBIT**

*[Signature]*  
**PRESIDENT**