



**CHAITANYA BHARATHI  
INSTITUTE OF TECHNOLOGY**

An Autonomous Institute | Affiliated to Osmania University  
Kokapet Village, Gandipet Mandal, Hyderabad, Telangana-500075, www.cbti.ac.in



COMMITTED TO  
RESEARCH,  
INNOVATION AND  
EDUCATION

**45**  
years

## LIBRARY & INFORMATION CENTRE

### LIBRARY EXPENDITURE - BALANCE SHEET EXTRACTS Criteria – 4.2.3

S.No	Assessment Year	Library Recurring Expenditure	Prepaid Exp - Library	Library Non- Recurring Expenditure	Total Expenditure	in Lakhs
1	2023-24	48,61,382		2,60,425	51,21,807	51.22
<b>2023-24 Total Expenditure:</b>					<b>51,21,807</b>	<b>51.22</b>

**2023-24**  
**LIBRARY EXPENDITURE -BALANCE SHEET EXTRACTS**

<b>CHAITANYA BHARATHI INSTITUTE OF TECHNOLOGY (A)</b>		
<b>NOTES FORMING PART OF FINANCIAL STATEMENTS</b>		
<b>14. LAB RECURRING EXPENSES</b>		
<b>Particulars</b>	<b>For the Year Ended 2023-24 Rs.</b>	<b>For the Year Ended 2022-23 Rs.</b>
Civil Engineering	231,012	66,873
E.C.E.	183,320	-
Bio-technology	1,118,932	865,592
E.E.E.	88,918	606,779
Chemical Engineering	73,340	70,095
Mechanical Engineering	333,477	514,041
C.S.E.	19,757	-
Chemistry	158,652	157,756
Physics	83,630	45,241
Methamatics	6,726	-
English Language Lab	29,400	-
Library	4,861,382	4,998,829
Information Technology	13,740	7,248
<b>TOTAL</b>	<b>7,202,286</b>	<b>7,332,454</b>
<b>15. STUDENT ACTIVITIES</b>		
<b>Particulars</b>	<b>For the Year Ended 2023-24 Rs.</b>	<b>For the Year Ended 2022-23 Rs.</b>
SRUTHI Annual Festival Exps	4,385,459	5,184,732
Student Projects	409,209	50,435
Students Tours	73,353	7,140
Sports & Games	1,594,905	401,810
Farewell party & Freshers party	44,625	1,416
Student Program Expesnse	208,126	-
SUDHEE Expenditure	2,044,679	2,087,519
Club Expenses	6,836,556	3,894,945
Students training programme	336,687	132,180
Student Insurance	107,261	24,371
<b>TOTAL</b>	<b>16,040,860</b>	<b>11,784,548</b>

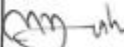


**CHAITANYA BHARATHI INSTITUTE OF TECHNOLOGY (A)**  
**NOTES OF FIXED ASSETS AS ON 31-03-2024**

**5. FIXED ASSETS**

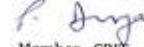
Particulars	WDV as on 01-04-2023	Additions		Deletions	Total as on 31-03-2024	Depreciation		WDV as on 31-03-2024
		More than 180 days	Less than 180 days			Rate of dep (%)	Total	
Land								
Buildings	11,39,32,893	6,11,30,189	65,85,740	-	18,16,48,822	10%	1,78,35,595.20	16,38,13,227
Furniture	3,34,96,014	40,58,047	34,85,531	-	4,10,39,592	10%	39,29,682.65	3,71,09,909
Library	2,67,086	29,493	2,30,932	-	5,27,511	40%	1,64,818.00	3,62,693
Lab Equipment	7,80,82,528	35,92,940	93,12,048	-	9,09,87,516	15%	1,29,49,723.80	7,80,37,792
Computers	1,58,52,019	12,38,576	1,52,61,905	-	3,23,52,500	40%	98,88,619.00	2,24,63,881
Vehicles	21,04,869	-	2,27,54,995	-	2,48,59,864	15%	20,22,354.98	2,28,37,509
Transport vehicles	40,81,767	-	-	-	40,81,767	15%	6,12,265.05	34,69,502
Electrical Equipment	39,59,126	40,13,710	82,14,940	-	1,61,87,776	10%	12,08,030.62	1,49,79,746
Telephone Equipment	1,78,207	-	-	-	1,78,207	10%	17,820.70	1,60,386
Guest House Furniture & Fixtures	1,54,828	-	-	-	1,54,828	10%	15,482.80	1,39,345
Guest House Equipment	12,737	-	-	-	12,737	10%	1,273.70	11,463
Solar System	6,81,219	3,01,644	-	-	9,82,863	10%	98,286.30	8,84,577
Generator	10,12,477	-	-	-	10,12,477	15%	1,51,871.55	8,60,605
Fire Safety Equipment	14,90,728	-	-	-	14,90,728	15%	2,23,609.20	12,67,119
Patent	5,15,672	28,900	17,700	-	5,62,272	40%	2,21,368.80	3,40,903
Software	23,20,244	10,20,700	11,80,000	-	45,20,944	40%	15,72,377.60	29,48,566
<b>TOTAL:</b>	<b>25,81,42,414</b>	<b>7,54,14,199</b>	<b>6,70,43,791</b>	<b>-</b>	<b>40,06,00,404</b>		<b>5,09,13,180</b>	<b>34,96,87,224</b>

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

  
**M V JOSHI**  
PARTNER  
M.NO.024784  
UDIN:24024784BKAUJL6321



  
**PRINCIPAL**

  
Member - CBIT

  
**PRESIDENT**

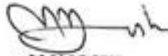
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**CHAITANYA BHARATHI INSTITUTE OF TECHNOLOGY (A)**  
**NOTES FORMING PART OF FINANCIAL STATEMENTS**

**16. ACCOUNTING POLICIES**

- (i) Chaitanya Bharathi Institute of Technology (A) is part of Chaitanya Bharathi Institute of Technology Society which 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 B.E/ B.Tech, M.Tech, MBA & MCA Courses.
- (iii) Enhanced fee income shown in the Financial Year 2023-24 for the students admitted during the block period 2019-22 as per G.O.Ms.No.36 dated 06.06.2023 Higher Education (TE) Department , Govt. of Telangana.
- (iv) 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.
- (v) 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.
- (vi) Depreciation on fixed assets is charged on written down value method.
- (vii) 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



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PRINCIPAL

For CHAITANYA BHARATHI INSTITUTE OF TECHNOLOGY (A)



Member - CBIT



PRESIDENT

Place:  
DATE: