





CHAITANYA BHARATHI INSTITUTE OF TECHNOLOGY (A)			
HYDERABAD - 500 075			
BALANCE SHEET AS ON 31-03-2024			
PARTICULARS	NOTES	As At 31-03-2024 Rs.	As At 31-03-2023 Rs.
SOURCES OF FUNDS			
Capital Fund	1	1,507,097,173	1,158,841,170
Current Liabilities:			
Outstanding Liabilities	2	961,985	304,342
Sundry Creditors	3	5,103,211	7,526,210
Other Liabilities	4	274,907,903	309,593,772
TOTAL.		1,788,070,272	1,476,265,494
APPLICATION OF FUNDS			
Non-Current Assets:			
Fixed Assets	5	349,687,224	258,142,414
Capital work-in-progress		512,970	53,325,737
Current Assets:			
Bank Balances	6	287,317,263	383,888,886
Accrued Interest		1,504,979	29,836
Tuition Fees Receivable		1,079,606,027	671,560,530
Other Deposits	7	2,200,963	2,200,963
Other Receivables	8	67,240,845	107,117,128
TOTAL.		1,788,070,272	1,476,265,494
Accounting Policies		16	
For P. MURALI & CO., Chartered Accountants Registration No: 007257S		For CHAITANYA BHARATHI INSTITUTE OF TECHNOLOGY (A)	
 M V JOSHI PARTNER M.NO.024784 UDIN: 24024784BKAUJL6321		 P. Janga Member - CBIT	
		 PRESIDENT	
Place:Hyderabad DATE: 25.09.2024			

CHAITANYA BHARATHI INSTITUTE OF TECHNOLOGY (A)
HYDERABAD - 500 075
INCOME AND EXPENDITURE STATEMENT FOR THE YEAR ENDED 31-03-2024

PARTICULARS	NOTES	For the Year 2023-24 Rs.	For the Year 2022-23 Rs.
INCOME			
Academic Fees	9	1,029,480,091	806,329,636
Interest Income		22,286,006	14,274,387
Other Income	10	94,511,141	79,372,193
Income of earlier years		201,896,338	-
TOTAL		1,348,173,575	899,976,217
EXPENDITURE			
Staff Costs	11	745,638,877	577,229,879
Transportation Charges	12	4,955,777	4,983,116
Administrative Expenses	13	159,527,681	81,872,183
Lab Recurring Expenses	14	7,202,286	7,332,454
Students Activities	15	16,040,860	11,784,548
Campus Maintenance		870,251	2,422,284
Depreciation & Amortisation	5	50,913,180	43,307,840
Building Maintenance		14,488,087	4,642,099
Finance Charges		280,573	622,784
Excess of Income over Expenditure transferred to capital fund		348,256,003	165,779,029
TOTAL		1,348,173,575	899,976,217

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

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



PRINCIPAL

(Signature)

Member - CBIT

(Signature)

PRESIDENT

(Signature)

Place:Hyderabad
DATE: 25.09.2024

Note:

1. Fee Receivables at the year end include fee Reimbursement amount and Scholarship amount of Rs.1,06,03,28,300/- to be received from Government
- 2.Including Enhanced Fee related to Block period 2019-22 accounted now as per TAFRC G.O.Ms.No.36 dated 06-06-2023

CHAITANYA BHARATHI INSTITUTE OF TECHNOLOGY (A)		
NOTES FORMING PART OF FINANCIAL STATEMENTS		
1. CAPITAL FUND		
Particulars	As at 31-03-2024 Rs.	As at 31-03-2023 Rs.
Opening balance as on 01-04-2023	1,158,841,170	993,062,141
Add : Excess of Income over expenditure for the year	348,256,003	165,779,029
TOTAL	1,507,097,173	1,158,841,170
2. OUTSTANDING LIABILITIES		
Particulars	As at	As at
	31-03-2024	31-03-2023
	Rs.	Rs.
Electricity Charges	-	201,384
Remuneration	-	16,900
GST Payable	362,012	-
TDS Payable	599,973	86,058
TOTAL	961,985	304,342



CHAITANYA BHARATHI INSTITUTE OF TECHNOLOGY (A)		
NOTES FORMING PART OF FINANCIAL STATEMENTS		
3. SUNDRY CREDITORES		
Particulars	As at 31-03-2024(Rs.)	As at 31-03-2023(Rs.)
Creditors for Aacademic Activities	-	36,000
Creditors for Cash Prizes	-	289,552
Creditors for E Journals	-	2,274
Creditors For Employees	-	160,724
Creditors for Experts	-	116,614
Creditors for Fuel Refilling	-	181,039
Creditors for Hositality	-	32,936
Creditors for Maintenance & Infrastructure	-	813,594
Creditors for Insurance	-	8,790
Creditors for Project	-	4,996
Creditors for Purchase	-	1,338,242
Creditors for R & E Activities	-	140,400
Creditors for Services	-	890,877
Creditors for Student services	-	161,410
Creditors for UPS Batteries	-	79,750
Creditors for staff	-	98,605
Creditors for Students transport Contractor	-	3,170,406
Creditors Others	5,103,211	-
TOTAL :	5,103,211	7,526,210



CHAITANYA BHARATHI INSTITUTE OF TECHNOLOGY (A)

NOTES FORMING PART OF FINANCIAL STATEMENTS

4. OTHER LIABILITIES

Particulars	As at	As at
	31-03-2024	31-03-2023
	Rs.	Rs.
Advance from CBES	178,719,957	178,719,957
Common Service fees payable	28,554,508	69,802,208
Admission Registration & Recognition	3,508,750	10,171,500
Tuition Fee Refundable	16,757,645	17,598,655
Student Club Fund	-	995,363
E.P.F. Payable	952,074	948,641
Security Deposit Students transport	1,300,000	700,000
Consultancy	-	202,360
Project Accounts (Grants in Aid)	14,608,038	10,060,858
Retention Money	549,204	874,762
Conferences & Seminar	-	177,898
TDS Payable- Contractors	-	173,914
TDS Payable- staff	-	3,617,530
OSAF Payable	2,441,400	2,441,400
Professional Tax Payable	-	113,550
G.S.L.I. Payable	9,845	34,932
G.S.L.I. Receivable	33,310	33,310
ESI Employees Contribution	2,906	4,300
GST	-	118,720
Alumni Scholarship Fund	342,517	342,517
Scholarship Received from govt.	87,672	149,597
Other Outstanding Expenses	56,013	156,250
Gratuity payable	530,042	6,092,810
Caution Money deposit	4,851,265	3,018,265
Gold Medal Fund	1,995,933	2,015,933
Group Medical Insurance Received	500,000	500,000
Merit Scholarship Payable	240,000	48,000
Unreconciled Fees	1,707,435	480,542
Other Payables	1,242,896	-
HDFC BANK VEHICLE LOAN (Principal Amount)	15,916,494	-
TOTAL	274,907,903	309,593,772



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	Rate of dep (%)	Depreciation Total	WDV as on 31-03-2024
		More than 180 days	Less than 180 days					
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
TOTAL:	25,81,42,414	7,54,14,199	6,70,43,791	-	40,06,00,404		5,09,13,180	34,96,87,224

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



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

P. Janga
Member - CBIT
PRINCIPAL

P. Janga
PRESIDENT

Place:
DATE:

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

6. BANK BALANCES

Particulars	As at 31-03-2024 Rs.	As at 31-03-2023 Rs.
Current Accounts	3,203,567	10,575,597
Savings Accounts	132,146,284	277,425,752
Fixed Deposits	151,967,412	95,885,192
cash in hand	-	2,345
TOTAL	287,317,263	383,888,886



CHAITANYA BHARATHI INSTITUTE OF TECHNOLOGY (A)		
NOTES FORMING PART OF FINANCIAL STATEMENTS		
7. OTHER DEPOSITS		
Particulars	As at	As at
	31-03-2024	31-03-2023
	Rs.	Rs.
Deposit with Electricity Dept.	2,032,553	2,032,553
Security Deposit	15,000	15,000
Telephone Deposit	12,000	12,000
Deposit Others	141,410	141,410
TOTAL	2,200,963	2,200,963
8. Other Receivables		
Particulars	As at	As at
	31-03-2024	31-03-2023
	Rs.	Rs.
Advances to Parties & Staff	9,333,230	27,255,906
TDS Receivable	2,876,745	923,172
Income Tax Refund	2,411,635	2,411,635
Receivable from MID Land Bakers	-	56,640
Receivable from MGIT	-	11,719
Loan to CBES	227,742	227,742
Receivable from Civil Contractors	174,347	174,347
Prepaid expenses	7,147,415	4,589,309
Bank Electricity Charges	-	1,509
Receivable from ICICI bank	-	44,637
Advance to CBIT-Society	43,434,798	43,892,160
Vaishnavi Book stores	-	30,252
ACIC Project	2,200	5,774,024
Receivable from Other	741,944	41,800
Receivable from Projects	797,656	1,657,276
Advance to Dean CDC	-	25,000
Advance to Registrar OU	-	20,000,000
Rent Receivables	93,135	-
TOTAL	67,240,846	107,117,128



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

9. ACADAMIC FEES

Particulars	For the Year Ended 2023-24 Rs.	For the Year Ended 2022-23 Rs.
Tuition fee Fee collection	621,434,594	728,873,390
Less :Opening Fee Receivables	671,560,530	594,104,284
	(50,125,936)	134,769,106
Add :Fee Receivable at the year end	1,079,606,027	671,560,530
Fee Income for the year	1,029,480,091	806,329,636

Note: Fee Receivables at the year end include fee Reimbursement and Scholarship amount of Rs.1,06,03,28,300/- to be received from Government.

10. OTHER INCOME

Particulars	For the Year Ended 2023-24 Rs.	For the Year Ended 2022-23 Rs.
Examination fees	26,522,892	24,670,934
Other Fees	10,916,926	14,026,422
Student Transport Fee	28,491,792	27,467,807
College Services Fees	6,526,500	6,953,500
Tuition fees fine	439,384	48,746
Soft Skills course	-	124,000
Library Fine	16,325	5,040
Scrap	145,900	313,900
Interest others	-	233,950
Consultancy Services	2,927,319	246,383
Xerox Rental Charges	-	453,884
Other Registration fee income	7,786,408	2,491,575
Conference and seminar receipts	9,185,012	2,336,052
Exam Income Third Party	352,777	-
Rent Received Canteen	799,296	-
Rent Received XEROX	30,000	-
Rent Received Book Store	24,000	-
Rent Received Stalls Sudhee & Shruthi 2024	346,610	-
TOTAL	94,511,141	79,372,193



CHAITANYA BHARATHI INSTITUTE OF TECHNOLOGY (A)		
NOTES FORMING PART OF FINANCIAL STATEMENTS		
11. STAFF COSTS		
Particulars	For the Year 2023-24 Rs.	For the Year 2022-23 Rs.
Teaching staff salaries	526,643,958	438,288,271
Non-Teaching Staff Salaries	145,006,074	120,415,966
EL Encashment	47,142,495	2,210,898
Management Contribution to PF	6,932,094	6,314,418
Gratuity	14,459,187	5,314,188
Mediclaime insurance for staff	2,841,408	2,331,431
Subsistence allowance	352,300	-
Remuneration	384,000	1,018,500
Special Allowance	941,974	428,000
Admin. Charges (EPF)	289,820	263,107
ESI Management Contribution	190,660	190,769
EDLIF	289,813	263,091
Staff Uniform	83,962	53,097
Medical Assistance	19,238	16,344
Employees Group Accidental Insurance	61,894	121,799
TOTAL	745,638,877	577,229,879
12. TRANSPORT CHARGES		
Particulars	For the Year Ended 2023-24 Rs.	For the Year Ended 2022-23 Rs.
Student Transport Hire charges	-	-
Vehicle Maintenance	4,873,755	1,310,811
Vehicle Insurance Premium	82,023	409,258
Vehicle Hire Charges	-	3,176,115
Road Tax	-	86,932
TOTAL	4,955,777	4,983,116



CHAITANYA BHARATHI INSTITUTE OF TECHNOLOGY (A)		
NOTES FORMING PART OF FINANCIAL STATEMENTS		
13. ADMINISTRATIVE EXPENSES		
Particulars	For the Year 2023-24 Rs.	For the Year 2022-23 Rs.
Electricity Charges	16,865,692	10,641,530
Security Charges	3,510,491	3,693,442
Legal Fees	1,695,000	836,000
Advertisement	2,739,009	1,700,017
Printing & Stationery	1,644,723	1,605,421
Hospitality / Entertainment	1,351,307	1,119,712
Property Tax	3,467,172	1,506,141
Telephone and Internet Charges	1,873,212	2,114,308
Repairs & Maintenance	31,356,203	1,150,645
NBA Expenditure	3,870,519	-
Orientation Programme	997,312	1,362,010
Honorarium	39,500	593,509
Electrical Maintenance	2,179,049	662,793
Internal Audit Fees	270,147	360,580
Travel Expenses	77,603	38,950
Conveyance	101,278	85,995
AICTE	2,433,000	75,380
Greenary & Garden Maintenance	304,042	-
Professional Charges	4,332,169	295,745
Conference and Seminar Expenses	678,452	812,226
Insurance - Assets	104,539	5,496
Statutory Audit Fee	239,650	224,200
Membership fees	175,618	57,141
Research & Development Expenditure	23,118,179	-
Induction Programme	-	179,001
Bank Charges	-	87,418
Locker Rent	5,074	5,074
House Keeping Services	14,136,553	8,575,303
Computer & Website Maintenance	1,398,533	851,799
Software Expenses	3,356,661	7,770,377
TEQIP Expenditure	-	3,776,446
Miscellaneous Expenses	183,068	12,000
ISO Audit Expenses	35,400	84,560
Staff Welfare	152,138	158,624
BOS & Academic Council Meeting	255,739	124,000
Rent on equipment	29,500	70,800
Research day expenditure	784,988	231,539
Interest paid on Vehicle Loan	231,294	122,617
ACIC- CBIT Expenditure	11,131,885	-
Accreditation expenses	1,328,335	687,300
Interest Paid on GST	62,128	112,006
Admission Expenses	924,273	29,512
Interview Expenses	739,596	677,000
Meeting Expenses	588,834	121,906
Covid-19 Preventive Expenses	-	500
AFRC Processing Fees	-	120,000
Fire Safety Expenses	267,184	-
Faculty development Program	385,085	63,751
Project Expenses (Institute Contribution)	1,734,408	379,516
TDS Filing Charges	23,990	12,939
Consultancy Expenses	5,323,589	30,650
Independence Day Expenses	95,859	56,566
Womens Day Expenses	75,111	82,875
Student Welfare	145,428	183,010
Indirect tax paid	5,008	224,222
R & E Hub exp	15,340	88,712
Publications	20,000	17,000
Fees & Charges	114,087	20,001,501
Office Maintenance Expenses	218,252	-
Other expenses	-	802,550
Affiliation Fee OU	1,817,000	-
Certificate Verification charges (O.U)	577,700	-
AMC Charges	2,184,300	2,215,869
Applications Verification fee Paid to OU	485,000	-
University NOC Fee	428,250	-
Scholarship to Students (PG)	4,050,000	4,974,000
Scholarship to Students (UG)	2,794,225	-
TOTAL	159,527,681	81,872,183



CHAITANYA BHARATHI INSTITUTE OF TECHNOLOGY (A)**NOTES FORMING PART OF FINANCIAL STATEMENTS****14. LAB RECURRING EXPENSES**

Particulars	For the Year Ended 2023-24 Rs.	For the Year Ended 2022-23 Rs.
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
TOTAL	7,202,286	7,332,454

15. STUDENT ACTIVITIES

Particulars	For the Year Ended 2023-24 Rs.	For the Year Ended 2022-23 Rs.
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
TOTAL	16,040,860	11,784,548



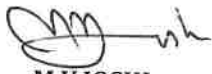
CHAITANYA BHARATHI INSTITUTE OF TECHNOLOGY (A)
NOTES FORMING PART OF FINANCIAL STATEMENTS

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

For CHAITANYA BHARATHI INSTITUTE OF TECHNOLOGY (A)



M V JOSHI
PARTNER
M.NO.024784

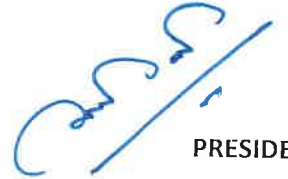
UDIN:24024784BKAUJL6321



PRINCIPAL



Member - CBIT



PRESIDENT

Place:

DATE: