

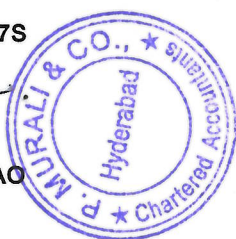
**CHAITANYA BHARATHI INSTITUTE OF TECHNOLOGY (A)**  
**HYDERABAD - 500 075**  
**BALANCE SHEET AS ON 31-03-2020**

PARTICULARS	NOTES	As At 31-3-2020 Rs.	As At 31-3-2019 Rs.
<b>SOURCES OF FUNDS</b>			
Capital Fund	1	1,01,03,00,249	97,24,18,429
<b>Current Liabilities:</b>			
Outstanding Liabilities	2	3,22,72,623	19,52,22,843
Sundry Creditors	3	50,94,838	1,44,76,094
Other Liabilities	4	32,20,31,830	24,17,65,990
<b>TOTAL</b>		<b>1,36,96,99,540</b>	<b>1,42,38,83,356</b>
<b>APPLICATION OF FUNDS</b>			
<b>Non-Current Assets:</b>			
Fixed Assets	5	32,25,26,765	34,90,48,366
Capital work-in-progress		4,21,00,184	2,83,91,539
<b>Current Assets:</b>			
Bank Balances	6	28,39,24,876	31,51,57,313
Accrued Interest		29,50,679	85,47,066
Tuition Fees Receivable		63,26,42,002	65,69,56,510
Other Deposits	7	19,69,283	19,69,283
Advances	8	8,35,50,241	6,37,03,278
Inventory		35,510	1,10,000
<b>TOTAL</b>		<b>1,36,96,99,540</b>	<b>1,42,38,83,356</b>
<b>Accounting Policies</b>	<b>18</b>		

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

*P. Murali Mohana Rao*

P.MURALI MOHANA RAO  
PARTNER  
M.NO.023412  
UDIN: 21023412AAAAKX9346  
DATE: 29-05-2021



For CHAITANYA BHARATHI INSTITUTE OF TECHNOLOGY (A)

*GPST*  
PRINCIPAL

*P. Jinge*  
Member - CBIT

*[Signature]*  
PRESIDENT

**CHAITANYA BHARATHI INSTITUTE OF TECHNOLOGY (A)**  
**HYDERABAD - 500 075**  
**INCOME AND EXPENDITURE STATEMENT FOR THE YEAR ENDED 31-03-2020**

PARTICULARS	NOTES	For the Year 2019-20 Rs.	For the Year 2018-19 Rs.
<b>INCOME</b>			
Academic Fees	9	77,74,77,984	94,03,41,393
Interest Income		1,93,90,524	1,58,35,711
Other Income	10	5,28,12,484	7,17,33,780
<b>TOTAL</b>		<b>84,96,80,993</b>	<b>1,02,79,10,884</b>
<b>EXPENDITURE</b>			
Staff Costs	11	52,68,35,686	57,39,30,519
Transportation Charges	12	28,47,449	27,80,644
Administrative Expenses	13	5,62,30,247	12,30,21,683
Lab Recurring Expenses	14	89,38,165	77,35,995
Students Activities	15	70,92,689	82,30,131
Campus Maintenance		17,92,371	18,91,966
Repairs & Renovation		1,59,46,128	1,84,45,648
Depreciation & Amortisation	5	5,28,34,882	5,52,18,520
Building Maintenance		73,68,007	49,09,693
Finance Charges		9,28,699	6,33,855
Excess of Income over Expenditure Transferred to Capital Fund		16,88,66,669	23,11,12,230
<b>TOTAL</b>		<b>84,96,80,993</b>	<b>1,02,79,10,884</b>
<b>Accounting Policies</b>	<b>18</b>		

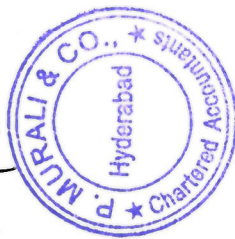
**Add/ Less : Prior Period Adjustments**

Add: Excess provisions made during FY 2017-18 & 2018-19 towards 7th CPC arrears ( Note No.17)	1,67,23,049
Less: Excess Fee Reversed related to earlier years as per court order ( Note No.16)	(14,77,07,898)
<b>Excess of income over expenditure after previous year adjustments</b>	<b>3,78,81,820</b>

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

*P. Murali Mohana Rao*

P.MURALI MOHANA RAO  
PARTNER  
M.NO.023412  
UDIN: 21023412AAAAKX9346  
DATE: 29-05-2021



For CHAITANYA BHARATHI INSTITUTE OF TECHNOLOGY (A)

*GRS*  
PRINCIPAL

*P. Durga*  
Member - CBIT

*[Signature]*  
PRESIDENT

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

**1. CAPITAL FUND**

Particulars	As at 31-3-2020 Rs.	As At 31-3-2019 Rs.
Opening balance as on 01-04-2019	97,24,18,429	74,13,06,199
Add : Excess of Income over expenditure for the year	3,78,81,820	23,11,12,230
<b>TOTAL</b>	<b>1,01,03,00,249</b>	<b>97,24,18,429</b>

**2. OUTSTANDING LIABILITIES**

Particulars	As at 31-3-2020 Rs.	As At 31-3-2019 Rs.
Salaries payable	2,98,85,512	19,26,01,473
Electricity Charges	7,68,707	15,22,239
EPF Management Contribution	5,84,245	5,79,422
Security charges	3,20,035	3,22,704
Remuneration	44,031	1,47,954
ESI Mgt.Contribution	21,514	42,446
Vehicle Maintenance	-	-
Library Expenses	-	3,306
Miscellaneous	-	1,536
Communication Charges	-	1,763
Subsistence allowance payable	62,028	-
Project Salaries	3,22,980	-
Special Allowances	35,000	-
Other Outstanding Liabilities	2,28,571	-
<b>TOTAL</b>	<b>3,22,72,623</b>	<b>19,52,22,843</b>

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

**3. SUNDRY CREDITORES**

Particulars	As at 31-3-2020 (Rs.)	As at 31-3-2019 (Rs.)
<b>Sundry Creditors for Supply</b>		
Anupama printers	-	97,250
Consul Neowatt	-	4,13,000
Microline India Pvt Ltd	-	3,82,910
S.R.Office Needs	-	44,317
Stone Park Marble & Granites	-	42,515
Adroit Engineering Solutions	-	25,37,000
Green Gas	-	3,580
Select Engineering & Systems,Hyderabad	-	7,881
M.M.Q.Enterprises	-	21,007
Rishika Computronics	-	1,150
Sri Comfort Air Products & Services	-	68,499
Sun Atluri Green Energy	2,85,376	34,300
A.R. CHEMICALS & GLASSWARE	2,832	16,318
Caliber Enterprises	30,268	-
Bright Enterprises	9,057	-
M/s.contra Furn Systems Pvt. Ltd.,	6,90,300	-
M/s.contra 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	17,000	-
Tanishq Steels Limited	1,37,800	-
Tirumala Motors & Pumps	9,000	-
M/s.contra Furn Systems Pvt. Ltd.,	4,71,410	-
M/s.contra Furn Systems Pvt. Ltd.,	4,22,912	-
Kowshic Sagar Cine 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>		
Exemplar Constructions	-	34,39,296
M.S.Baig	-	8,57,736
A.Chinna Reddy	-	7,92,000
S.harishwar Reddy	-	6,99,336
Bandulal	-	6,33,600
S.Somi Reddy	-	6,02,712
Novelty Interiors	2,58,045	1,67,015
Habeeb Addullah	-	4,75,200
B.Satyanarayana	-	4,75,200
Syed Ahmed	-	3,16,800
Mrs.Azmath Jahan	-	4,10,652
powersoft technologies	1,40,140	1,47,038
C.Jitender Reddy	-	1,58,400
B.Prashnath Reddy	-	1,58,400
A.Sailu	-	1,58,400
S.Krishna Reddy	-	1,27,512
Syed Nawaz	-	1,58,400
Vishwa Tours & Travels	-	55,620
Classic Travel & Cargo Service Pvt. Ltd.	-	21,623
Vishwa Tours & Travels	-	38,934
Broadway Computer & Maintenance	-	900
Modern Tourist Taxi Service	-	3,014
Sri Sai Telecom Services	-	11,850
Meghana House Keeping Consultancy Services	2,07,482	4,47,285
Rani Book Binding Works	-	16,740
Dharani Enterprises	-	9,800
VRVK Interiors Pvt. Ltd.,	1,00,000	-
Indigo Facility Services Pvt Ltd	1,61,380	-
Power-Inn Systems & Controls	1,09,385	-
Indian Art Printers	11,760	-
SSVS & ASSOCIATES	1,45,800	-
Rohan Media Pvt. Ltd.,	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	223	-
SSVS & ASSOCIATES	1,71,452	-
Vision	45,000	-
KMK Event Management Limited.	-	3,97,753
Raja Rajeshwari xerox centre	-	25,151
<b>TOTAL :</b>	<b>50,94,838</b>	<b>1,44,76,094</b>

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

**4. OTHER LIABILITIES**

Particulars	As at 31-3-2020 Rs.	As At 31-3-2019 Rs.
Advance from CBES	17,87,19,957	17,87,19,957
Common Service fees payable	4,50,98,534	3,80,90,534
Admission Registration & Recognition	62,99,500	43,05,500
Tuition Fee Refundable	2,69,79,858	1,15,22,052
Student Welfare Fund Fee	17,267	-
Income tax From Employees	40,06,240	-
E.P.F. Subscription	10,21,373	11,15,336
Security Deposit Students transport	9,00,000	8,00,000
Consultancy	7,11,563	4,82,199
Project Accounts	66,73,549	23,24,996
Retention Money	9,94,880	9,99,258
L.I.C - Staff Recovery	4,65,705	4,96,350
Conferences & Seminar	1,94,698	1,32,510
Income tax from Contractors	2,17,381	5,19,051
OSAF Payable	-	1,04,524
Security Deposit canteen		1,00,000
Professional Tax	1,02,300	1,01,950
G.S.L.I.	28,900	30,900
Rent for Quarters	2,15,000	20,000
G.S.L.I. Receivable	1,45,252	1,97,677
ESI Employees Contribution	4,981	15,288
Electricity Charges Payable to CBES	-	5,458
GST	94,689	58,803
Stale Cheques	2,94,766	68,500
Alumni Scholarship Fund	3,42,517	4,14,000
Andhra Bank Loan Recovery from Staff	-	1,62,300
Scholarship Received from govt.	23,10,897	
Other Outstanding Expenses	9,08,922	9,78,847
Gratuity payable	17,43,063	
Caution Money deposit	8,68,540	
7th CPC Arrears	4,26,54,555	
ICICI Credit card - 4450841002625006	14,348	
ICICI Credit card - 4450841002665002	2,595	
<b>TOTAL</b>	<b>32,20,31,830</b>	<b>24,17,65,990</b>



## 5. FIXED ASSETS

Particulars	WDV as on 01-04-2019	Additions		Deletions	Total as on 31-03-2020	Depreciation			WDV as on 31-03-2020
		01-04-2019 to 30-09-2019	01-10-2019 to 31-03-2020			Rate of dep (%)	More than 180 days	Less than 180 days	
Buildings	17,19,54,916	1,55,517	14,25,533	-	17,35,35,966	10%	1,72,11,043	71,277	15,62,53,646
Furniture	3,80,82,375	16,07,496	29,69,656	-	4,26,59,527	10%	39,68,987	1,48,483	3,85,42,057
Library	12,08,104	(2,10,025)		-	9,98,079	40%	3,99,232	-	5,98,847
Lab Equipment	7,99,47,698	67,81,270	1,20,68,082	-	9,87,97,050	15%	1,30,09,345	9,05,106	8,48,82,599
Computers	3,23,27,371	1,01,114	2,66,329	-	3,26,94,814	40%	1,29,71,394	53,266	1,96,70,154
Vehicles	51,50,259			-	51,50,259	15%	7,72,539	-	43,77,720
Transport vehicles	78,19,384			-	78,19,384	15%	11,72,908	-	66,46,476
Electrical Installations	53,98,628	1,01,549		-	55,00,177	10%	5,50,018	-	49,50,159
Telephone Installations	2,71,617	-	-	-	2,71,617	10%	27,162	-	2,44,455
Guest House Furniture & Fixtures	1,26,660	-	-	-	1,26,660	10%	12,666	-	1,13,994
Guest House Equipment	19,413	-	-	-	19,413	10%	1,941	-	17,472
Soalr System	11,46,831	-	-	-	11,46,831	10%	1,14,683	-	10,32,148
Generator	19,39,588	-	-	-	19,39,588	15%	2,90,938	-	16,48,650
Fire Safety Equipment	23,10,668	-	-	-	23,10,668	15%	3,46,600	-	19,64,068
Software	13,44,854	3,00,000	7,46,760	-	23,91,614	40%	6,57,942	1,49,352	15,84,320
<b>TOTAL :</b>	<b>34,90,48,366</b>	<b>88,36,921</b>	<b>1,74,76,360</b>	<b>-</b>	<b>37,53,61,647</b>		<b>5,15,07,398</b>	<b>13,27,484</b>	<b>32,25,26,765</b>

For P. MURALI &amp; CO.,

Chartered Accountants

Registration No: 007257S



P. MURALI MOHANA RAO

PARTNER

M.NO.023412

UDIN: 21023412AAAAKX9346

DATE: 29-05-2021

For CHAITANYA BHARATHI INSTITUTE OF TECHNOLOGY (A)

G. Velu

PRINCIPAL

P. Jinge

Member - CBIT

PRESIDENT

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

**6. BANK BALANCES**

Particulars	As at 31-3-2020 Rs.	As At 31-3-2019 Rs.
Current Accounts	1,00,65,521	33,49,500
Savings Accounts	8,90,88,319	7,14,52,187
Fixed Deposits	18,47,71,036	24,03,55,626
<b>TOTAL</b>	<b>28,39,24,876</b>	<b>31,51,57,313</b>

**Note :**

I. During the financial year 2019-20, FDs amounting to Rs.7,66,08,000/- 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 31-3-2020 Rs.	As At 31-3-2019 Rs.
Deposit with Electricity Dept.	18,00,873	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>19,69,283</b>	<b>19,69,283</b>

**8. ADVANCES**

Particulars	As at 31-3-2020 Rs.	As At 31-3-2019 Rs.
Advances to Parties & Staff	2,43,90,038	3,30,01,984
TDS Receivable	56,20,165	38,74,563
Income Tax Refund	25,00,000	25,00,000
Receivable from MID Land Bakers	56,640	1,41,600
Receivable from MGIT	12,65,189	13,46,371
Festival Advance	5,000	3,75,500
Raja rajeshwari xerox centre	8,379	-
Loan to CBES	2,27,742	2,27,742
Receivable from Civil Contractors	1,74,347	1,74,347
Skandanshi Infra Projects	28,518	-
Prepaid expenses	36,38,802	29,19,885
Bank Electricity Charges	18,771	19,849
Hostel Water Charges	-	15,300
Receivable from ICICI bank	18,479	5,724
Advance to CBIT-Society	4,43,77,131	1,78,36,100
Project Advances	10,92,380	12,64,314
Receivable from Parties	1,00,001	-
Vaishnavi Book stores	4,728	-
KMK Water charges	23,931	-
<b>TOTAL</b>	<b>8,35,50,241</b>	<b>6,37,03,278</b>



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

**9. ACADAMIC FEES**

Particulars	For the Year Ended 2019-20 Rs.	For the Year Ended 2018-19 Rs.
Tuition fee Fee collection	65,40,84,594	76,06,02,272
Less :Opening Fee Receivables	65,69,56,510	(47,72,17,389)
	(28,71,916)	28,33,84,883
Add :Fee Receivable at the year end	78,03,49,900	65,69,56,510
<b>Fee Income for the year</b>	<b>77,74,77,984</b>	<b>94,03,41,393</b>

Fee Receivables at the year end include fee Reimbursement amount of Rs.35,91,85,897/- to be received from Government towards Scholarship Students for various Courses.

**10. OTHER INCOME**

Particulars	For the Year Ended 2019-20 Rs.	For the Year Ended 2018-19 Rs.
Examination fees	1,85,83,980	2,68,40,114
Other Fees	1,09,62,441	2,45,26,635
General damages	63,900	-
Tranining & Placement Fees	-	8,18,476
Transport Fee	1,48,74,745	1,10,67,435
College Services Fees	50,40,000	45,70,552
Shortage of Attendance (Medical Condonation fee)	-	10,58,548
Canteen Rental Charges	11,30,120	10,68,000
Tuition fees fine	8,22,201	8,69,453
ECET/ICET Rental charges	-	74,543
Soft Skills course	3,30,000	3,06,000
Library Fine	2,21,698	2,99,376
Scrap	5,16,000	70,000
Interest others	1,16,696	1,02,663
Consultancy Services	56,803	49,761
Rent for ICICI bank Premises	81,900	5,724
Xerox Rental Charges	12,000	6,500
Conference and seminar receipts	-	-
<b>TOTAL</b>	<b>5,28,12,484</b>	<b>7,17,33,780</b>

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

**11. STAFF COSTS**

Particulars	For the Year Ended 2019-20 Rs.	For the Year Ended 2018-19 Rs.
Teaching staff salaries	38,43,41,941	36,44,18,615
Teaching staff salaries (Arrears)	-	-
Non-Teaching Staff Salaries	11,91,48,478	12,09,47,121
EL Encashment	1,13,25,955	46,04,780
Management Contribution to PF	64,35,075	62,21,566
Gratuity	10,52,626	7,29,04,375
Mediclaime insurance for staff	12,32,948	13,73,800
Subsistence allowance	10,47,744	10,89,603
Remuneration	5,33,600	6,07,335
Special Allowance	5,94,661	5,12,133
Admin. Charges (EPF)	2,77,654	2,77,266
ESI Management Contribution	3,24,175	4,38,672
EDLIF	2,76,904	2,64,747
Staff Uniform	6,000	74,545
Medical Assistance	1,62,016	1,95,961
Employees Group Accidental Insurance	75,909	-
<b>TOTAL</b>	<b>52,68,35,686</b>	<b>57,39,30,519</b>

**12. TRANSPORT CHARGES**

Particulars	For the Year Ended 2019-20 Rs.	For the Year Ended 2018-19 Rs.
Vehicle Maintenance	16,19,915	20,74,661
Vehicle Insurance Premium	5,89,535	2,99,553
Vehicle Hire Charges	5,68,071	3,38,190
Road Tax	69,929	68,240
<b>TOTAL</b>	<b>28,47,449</b>	<b>27,80,644</b>

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

**13. ADMINISTRATIVE EXPENSES**

Particulars	For the Year Ended 2019-20 Rs.	For the Year Ended 2018-19 Rs.
Scholarship to Students *	16,20,000	8,68,46,000
Electricity Charges	1,10,79,966	98,39,072
Sponsorships	25,000	70,000
Security Charges	39,79,030	39,77,733
Legal Fees	73,95,500	11,76,500
AMC Charges	19,28,505	13,61,236
Advertisement	35,92,110	15,12,642
Printing & Stationery	14,58,414	10,51,042
Hospitality / Entertainment	10,10,504	12,79,622
Property Tax	12,55,746	12,20,790
Communication Charges	10,17,381	9,83,995
Repairs & Maintenance	19,29,752	10,48,775
NBA Expenditure	4,81,866	-
Orientation Programme	13,77,960	7,17,053
Honorarium	7,01,435	5,76,977
Electrical Maintenance	5,02,084	11,01,200
Paper Presentation	-	2,11,900
Internal Audit Fees	4,46,672	4,40,140
Travel Expenses	2,66,476	3,77,659
Conveyance	61,180	1,92,363
AICTE	4,04,000	7,15,000
Greenary	3,80,649	2,75,380
Professional Charges	6,81,468	17,18,610
Conference and Seminar Expenses	3,25,905	1,79,116
Insurance	762	81,221
Affiliation Fees	-	-
Statutory Audit Fee	1,18,000	1,23,000
Communicando Expenses	-	45,620
Membership fees	1,84,500	1,67,813
Research (Projects) Expenditure	11,95,526	13,33,487
Induction Programme	4,05,831	2,52,671
Water Charges	-	8,100
Bank Charges	1,65,492	2,99,118
CARPEDIEM	-	-
Locker Rent	2,183	2,183
House Keeping Services	25,68,974	11,87,231
Website Maintenance	3,54,000	1,18,000
TEQIP Expenditure	-	9,56,787
Others	15,84,711	15,73,648
rent on equipment	1,61,834	-
Research day expenditure	9,38,169	-
Teachers day Celebrations	1,06,150	-
interest on OD	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	-
<b>TOTAL</b>	<b>5,62,30,247</b>	<b>12,30,21,683</b>

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

**14. LAB RECURRING EXPENSES**

Particulars	For the Year Ended 2019-20 Rs.	For the Year Ended 2018-19 Rs.
Civil Engineering	1,13,485	2,69,323
E.C.E.	1,24,904	13,57,418
Bio-technology	3,61,642	3,16,318
E.E.E.	84,317	48,814
Chemical Engineering	78,206	1,18,400
Mechanical Engineering	6,91,050	5,82,990
C.S.E.	11,18,404	8,80,104
Chemistry	1,28,162	84,142
Physics	12,096	40,000
Exam Branch	22,53,748	30,36,067
English Language Lab	34,740	-
Library	38,30,479	8,52,843
S.M.S.	4,060	13,691
MCA	9,890	4,600
Information Technology	3,530	29,408
Mathematics	3,677	1,01,877
Central stores	85,775	-
<b>TOTAL</b>	<b>89,38,165</b>	<b>77,35,995</b>

**15. STUDENT ACTIVITIES**

Particulars	For the Year Ended 2019-20 Rs.	For the Year Ended 2018-19 Rs.
SRUTHI Annual Festival Exps	35,73,022	46,15,796
Student Projects	3,27,438	5,55,941
Students Tours	38,556	1,00,140
Sports & Games	5,49,090	11,63,467
Farewell party	29,025	34,266
Freshers Party	21,155	33,400
SUDHEE Expenditure	10,26,364	7,65,992
Graduation Day	14,59,384	9,36,129
Students training programme	-	25,000
Student Insurance	68,655	-
<b>TOTAL</b>	<b>70,92,689</b>	<b>82,30,131</b>

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

**14. LAB RECURRING EXPENSES**

Particulars	For the Year Ended 2019-20 Rs.	For the Year Ended 2018-19 Rs.
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**CHAITANYA BHARATHI INSTITUTE OF TECHNOLOGY (A)**  
**NOTES FORMING PART OF FINANCIAL STATEMENTS**

**16. FEE REVERSAL RELATED TO EARLIER YEARS AS PER COURT ORDER**

Hon'ble High Court of Telangana had passed final orders dated 29.04.2020 in WP.No.22564 of 2016 directing the TAFRC to take into account the claim of CBIT to consider the amounts expended towards non-teaching staff salaries, expenditure incurred towards implementation of 7th CPC guidelines and expenditure incurred towards increase in gratuity for the block period 2016 to 2019 which comes to an annual fee of Rs.1,62,377 /- per student and that after fixation of fee CBIT has to reverse the excess amount demanded of Rs.37,623 /- per student per year in the block period 2016 to 2019.

By following the final orders of Hon'ble High Court of Telangana, the excess fee amount to be reversed for the FY 2017-18 and FY 2018-19 is as follows

S.No.	Financial Year	Excess Fee Received
1	2017-18	7,56,22,230
2	2018-19	7,20,85,668
TOTAL		<b>14,77,07,898</b>

**17. WRITE BACK OF EXCESS PROVISION RELATED TO 7TH CPC**

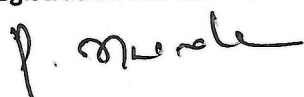
The General Body of CBIT approves and resolves to write back the excess provision related to 7th CPC arrears for an amount of Rs. 1,67,23,049 /- and the same is reversed in the books of accounts of CBIT for the FY 2019-20.

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

**18. 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: 007257S



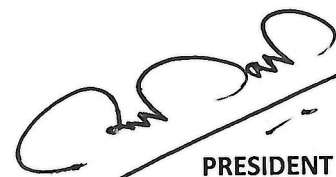
P.MURALI MOHANA RAO  
PARTNER  
M.NO.023412  
UDIN: 21023412AAAAKX9346  
DATE: 29-05-2021

G.P.S. —  
PRINCIPAL

for CHAITANYA BHARATHI INSTITUTE OF TECHNOLOGY



Member - CBIT



PRESIDENT