

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 | | <u>1,10,41,74,914</u> | <u>70,18,29,802</u> |
| 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 | | <u>1,10,41,74,914</u> | <u>70,18,29,802</u> |
| Accounting Policies | 17 | | |

for P. MURALI & CO
Chartered Accountants

P. Murali
Partner
Registration No. 0072575



for CHAITANYA BHARATHI INSTITUTE OF TECHNOLOGY

[Signature]
Admin. Officer

[Signature]
Principal

[Signature]
Member BOM

[Signature]
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

P. murali

Partner

Registration No.0072575

for CHAITANYA BHARATHI INSTITUTE OF TECHNOLOGY

[Signature]
Admin. Officer

[Signature]
Principal

[Signature]
Member BOM

[Signature]
President



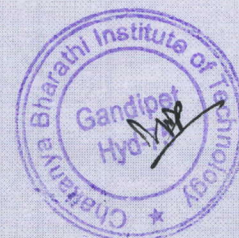
CHAITANYA BHARATHI INSTITUTE OF TECHNOLOGY
SCHEDULES FORMING PART OF FINANCIAL STATEMENTS

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

| Partculars | 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 Contribution | 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 | |
| Buildings | 7,65,32,733 | 23,76,875 | 6,13,68,557 | - | 14,02,78,265 | 10% | 78,90,961 | 30,68,433 | 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 | 3,20,11,710 |
| Library | 10,18,132 | 6,01,154 | 7,27,338 | - | 23,46,624 | 40% | 6,47,714 | 1,45,468 | 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 | 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 | 1,61,41,925 |
| Vehicles | 19,01,652 | - | 42,24,598 | 4,28,180 | 56,98,070 | 15% | 2,85,248 | 3,16,845 | 50,95,977 |
| Transport vehicles | 1,08,22,677 | - | - | - | 1,08,22,677 | 15% | 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 | 58,48,452 |
| Telephone Installations | 3,00,750 | 34,580 | - | - | 3,35,330 | 10% | 33,533 | - | 3,01,797 |
| Guest House Furniture & Fixtures | 1,56,370 | - | - | - | 1,56,370 | 10% | 15,637 | - | 1,40,733 |
| Guest House Equipment | 23,967 | - | - | - | 23,967 | 10% | 2,397 | - | 21,570 |
| Soalr System | 14,15,841 | - | - | - | 14,15,841 | 10% | 1,41,584 | - | 12,74,257 |
| Generator | 26,84,551 | - | - | - | 26,84,551 | 15% | 4,02,683 | - | 22,81,868 |
| Fire Safety Equipment | 31,98,156 | - | - | - | 31,98,156 | 15% | 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 | 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 | 26,74,90,854 |

for P. MURALI & CO.,
Chartered Accountants



P. Murali
Partner
Registration No. 0072575

for CHAITANYA BHARATHI INSTITUTE OF TECHNOLOGY

[Signature]
Principal

[Signature]
Member BOM



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 TEQUIP Andhra Bank, Kokapet | 7,35,087 | 4,758 |
| Corpus Fund TEQUIP,Andhra Bank, Kokapet | 7,35,087 | 4,758 |
| Maintenance Fund TEQUIP Andhra 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 |



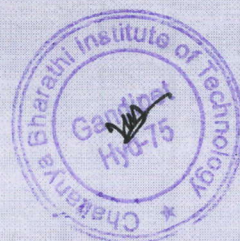
CHAITANYA BHARATHI INSTITUTE OF TECHNOLOGY
SCHEDULES FORMING PART OF FINANCIAL STATEMENTS

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

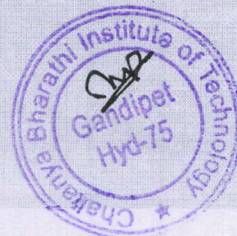
10. ACADAMIC FEES

| 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 | (26,40,57,286) | (27,58,37,443) |
| | <u>41,09,81,372</u> | <u>35,45,62,974</u> |
| 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 |
| Collage 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 |



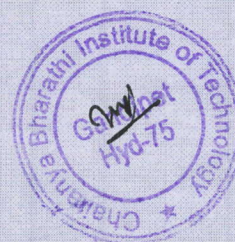
CHAITANYA BHARATHI INSTITUTE OF TECHNOLOGY
SCHEDULES FORMING PART OF FINANCIAL STATEMENTS

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.

