



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

Kokapet(Village), Gandipet, Hyderabad, Telangana-500075. www.cbit.ac.in



COMMITTED TO
RESEARCH,
INNOVATION AND
EDUCATION

44
years

CA Audited Balance Sheets in support to Consultancy Ledger statements

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CHAITANYA BHARATHI INSTITUTE OF TECHNOLOGY (A)
HYDERABAD - 500 075
INCOME AND EXPENDITURE STATEMENT FOR THE YEAR ENDED 31-03-2022

PARTICULARS	NOTES	For the Year 2021-22 Rs.	For the Year 2020-21 Rs.
INCOME			
Academic Fees	9	76,03,19,068	79,59,41,742
Interest Income		83,14,569	1,14,04,820
Other Income	10	9,29,18,671	5,26,14,169
TOTAL		86,15,52,308	85,99,60,731
EXPENDITURE			
Staff Costs	11	55,61,18,046	59,35,78,340
Transportation Charges	12	2,74,92,538	1,72,59,094
Administrative Expenses	13	5,37,86,696	14,76,80,907
Lab Recurring Expenses	14	60,48,085	57,96,705
Students Activities	15	69,66,972	43,36,381
Campus Maintenance		16,555	5,51,120
Repairs & Renovation		-	-
Depreciation & Amortisation	5	4,35,14,680	4,75,56,595
Building Maintenance		31,65,187	44,83,094
Finance Charges		2,41,104	2,21,541
Excess of Income over Expenditure Transferred to Capital Fund		16,42,02,445	3,84,96,955
TOTAL		86,15,52,308	85,99,60,731
Accounting Policies	18		

Add/ Less : Prior Period Adjustments

Less: Excess Fee reversed related to earlier yeas
prior to 31-03-2021 as per GO MS NO 21 for block
period 2016 to 2019 dated 14-07-2022 (Note 16 &
17)

-22,23,64,479

Add: Excess Scholarship paid reversed as per GO MS
NO 21

24,26,971

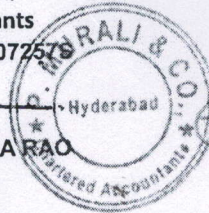
**Excess of income over expenditure after previous
year adjustments**

-5,81,62,034

4,09,23,926

For P. MURALI & CO.,
Chartered Accountants
Registration No: 0077578

P. MURALI MOHANA RAO
PARTNER
M.NO.023412
UDIN: 22023412 BCYX TJ 3019
DATE: 29.09.2022



For CHAITANYA BHARATHI INSTITUTE OF TECHNOLOGY (A)

PRINCIPAL Member - CBIT

PRESIDENT



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

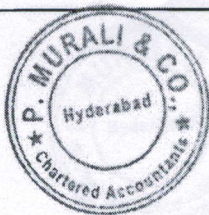
9. ACADAMIC FEES

Particulars	For the	For the
	Year Ended	Year Ended
	2021-22	2020-21
	Rs.	Rs.
Tuition fee Fee collection	78,19,21,669.7	63,92,92,670
Less :Opening Fee Receivables	78,92,91,074	63,26,42,002
	(73,69,404)	66,50,668
Add :Fee Receivable at the year end	76,76,88,472	78,92,91,074
Fee Income for the year	76,03,19,068	79,59,41,742

Fee Receivables at the year end include fee Reimbursement amount of Rs.58,29,80,212/- to be received from Government towards Scholarship Students for various Courses.

10. OTHER INCOME

Particulars	For the	For the
	Year Ended	Year Ended
	2021-22	2020-21
	Rs.	Rs.
Examination fees	2,61,54,334	1,67,13,833
Other Fees	1,73,29,739	1,56,26,479
General damages	1,33,800	1,05,225
Profit on sale of Vehicles	2,06,030	-
Transport Fee	3,94,91,713	1,35,51,233
College Services Fees	59,66,000	48,85,500
Tuition fees fine	43,035	3,92,042
Soft Skills course	3,88,000	3,60,000
Library Fine	1,50,888	1,29,291
Scrap	2,81,694	1,45,000
Interest others	84,099	-
Consultancy Services	3,82,144	4,00,600
Rent for ICICI bank Premises	47,775	81,900
Xerox Rental Charges	35,186	-
Conference and seminar receipts	22,24,234	2,23,066
TOTAL	9,29,18,671	5,26,14,169



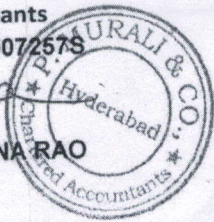
CHAITANYA BHARATHI INSTITUTE OF TECHNOLOGY (A)
HYDERABAD - 500 075
INCOME AND EXPENDITURE STATEMENT FOR THE YEAR ENDED 31-03-2021

PARTICULARS	NOTES	For the Year	For the Year
		2020-21	2019-20
		Rs.	Rs.
INCOME			
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
TOTAL		85,99,60,731	84,96,80,993
EXPENDITURE			
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
TOTAL		85,99,60,731	84,96,80,993
Accounting Policies	16		

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
Excess of income over expenditure after previous year adjustments 4,09,23,926 3,78,81,820

For P. MURALI & CO.,
Chartered Accountants
Registration No: 0072578

P. Murali Mohan 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

[Signature]

[Signature]
PRESIDENT



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
Fee Income for the year	79,59,41,742	77,74,77,984

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	-
TOTAL	5,26,14,169	5,28,12,484



3.5.2. ✓
2019-20

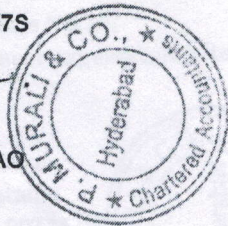
CHAITANYA BHARATHI INSTITUTE OF TECHNOLOGY (A)
HYDERABAD - 500 075
BALANCE SHEET AS ON 31-03-2020

PARTICULARS	NOTES	As At 31-3-2020 Rs.	As At 31-3-2019 Rs.
SOURCES OF FUNDS			
Capital Fund	1	1,01,03,00,249	97,24,18,429
Current Liabilities:			
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
TOTAL		1,36,96,99,540	1,42,38,83,356
APPLICATION OF FUNDS			
Non-Current Assets:			
Fixed Assets	5	32,25,26,765	34,90,48,366
Capital work-in-progress		4,21,00,184	2,83,91,539
Current Assets:			
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
TOTAL		1,36,96,99,540	1,42,38,83,356
Accounting Policies	18		

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)

G.P.S.I.
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.
INCOME			
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
TOTAL		84,96,80,993	1,02,79,10,884
EXPENDITURE			
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
TOTAL		84,96,80,993	1,02,79,10,884
Accounting Policies	18		

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)
Excess of income over expenditure after previous year adjustments	3,78,81,820

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. Dinger
Member - CBIT

[Signature]
PRESIDENT



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	-
TOTAL	32,20,31,830	24,17,65,990

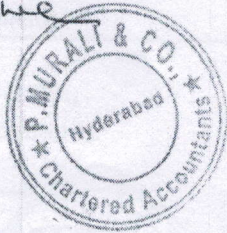


CHAITANYA BHARATHI INSTITUTE OF TECHNOLOGY (A)
HYDERABAD - 500 075
BALANCE SHEET AS ON 31-03-2019

PARTICULARS	NOTES	As At 31-03-2019 Rs.	As At 31-03-2018 Rs.
SOURCES OF FUNDS			
Capital Fund	1	97,24,18,429	74,13,06,199
Current Liabilities:			
Outstanding Liabilities	2	19,52,22,843	12,00,49,711
Sundry Creditors	3	1,44,76,094	73,19,480
Other Liabilities	4	24,17,65,990	23,54,99,524
TOTAL		1,42,38,83,356	1,10,41,74,914
APPLICATION OF FUNDS			
Non-Current Assets:			
Fixed Assets	5	34,90,48,366	26,74,90,854
Capital work-in-progress		2,83,91,539	5,69,10,345
Current Assets:			
Bank Balances	6	31,51,57,313	26,82,82,487
Accrued Interest		85,47,066	15,34,994
Tuition Fees Receivable		65,69,56,510	47,72,17,389
Other Deposits	7	19,69,283	17,88,298
Advances	8	6,37,03,278	3,08,37,555
Inventory		1,10,000	1,12,992
TOTAL		1,42,38,83,356	1,10,41,74,914
Accounting Policies	16		

for P. MURALI & CO.,
Chartered Accountants

P. Murali
Partner



for CHAITANYA BHARATHI INSTITUTE OF TECHNOLOGY (A)

[Signature]
Admin. Officer

[Signature]
Member BOM

[Signature]
Principal

[Signature]
President

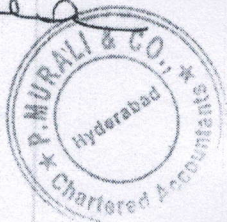


CHAITANYA BHARATHI INSTITUTE OF TECHNOLOGY (A)
HYDERABAD - 500 075
INCOME AND EXPENDITURE STATEMENT FOR THE YEAR ENDED 31-03-2019

PARTICULARS	NOTES	For the Year 2018-19 Rs.	For the Year 2017-18 Rs.
INCOME			
Academic Fees	9	94,03,41,393	88,81,98,761
Interest Income		1,58,35,711	84,17,602
Other Income	10	7,17,33,780	5,86,65,453
TOTAL		1,02,79,10,884	95,52,81,816
EXPENDITURE			
Staff Costs	11	57,39,30,519	53,08,39,370
Transportation Charges	12	27,80,644	14,38,220
Administrative Expenses	13	12,30,21,683	2,98,11,656
Lab Recurring Expenses	14	77,35,995	83,56,566
Students Activities	15	82,30,131	67,61,504
Campus Maintenance		18,91,966	23,76,896
Repairs & Renovation		1,84,45,648	2,05,85,254
Depreciation & Amortisation	5	5,52,18,520	3,92,11,271
Building Maintenance		49,09,693	1,03,04,390
Finance Charges		6,33,855	97,809
Excess of Income over Expenditure Transferred to Capital Fund		23,11,12,230	30,54,98,880
- TOTAL		1,02,79,10,884	95,52,81,816
Accounting Policies	16		

for P. MURALI & CO.,
Chartered Accountants

P. Murali
Partner



for CHAITANYA BHARATHI INSTITUTE OF TECHNOLOGY (A)

[Signature]
Admin. Officer

[Signature]
Member BOM

[Signature]
Principal

[Signature]
President



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

4. OTHER LIABILITIES

Particulars	As at 31-03-2019 Rs.	As at 31-03-2018 Rs.
Advance from CBES	17,87,19,957	17,87,19,957
Common Service fees payable	3,80,90,534	3,11,81,284
Admission Registration & Recognition	43,05,500	1,44,59,000
Tuition Fee Refundable	1,15,22,052	-
Examination Fees	-	33,39,445
Income tax From Employees	-	25,04,300
E.P.F. Subscription	11,15,336	10,65,590
Security Deposit Students transport	8,00,000	8,00,000
Consultancy	4,82,199	7,88,961
Project Accounts	23,24,996	5,61,641
Retention Money	9,99,258	5,24,032
L.I.C - Staff Recovery	4,96,350	5,04,227
Conferences & Seminar	1,32,510	4,99,325
Income tax from Contractors	5,19,051	1,68,819
OSAF Payable	1,04,524	1,00,083
Security Deposit canteen	1,00,000	1,00,000
Professional Tax	1,01,950	97,850
G.S.L.I.	30,900	47,880
Rent for Quarters	20,000	14,000
G.S.L.I. Receivable	1,97,677	11,057
ESI Employees Contribution	15,288	10,013
Electricity Charges Payable to CBES	5,458	2,060
GST	58,803	-
Stale Cheques	68,500	-
Alumni Scholarship Fund	4,14,000	-
Andhra Bank Loan Recovery from Staff	1,62,300	-
Other Outstanding Expenses	9,78,847	-
TOTAL	24,17,65,990	23,54,99,524

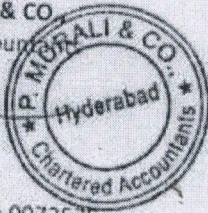


CHAITANYA BHARATHI INSTITUTE OF TECHNOLOGY, HYDERABAD - 500 075
BALANCE SHEET AS AT 31-03-2018

PARTICULARS	Notes	As at 31-03-2018 Rs.	As at 31-03-2017 Rs.
SOURCES OF FUNDS			
Capital Fund			
Secured Loans:	1	74,13,06,199	43,58,07,319
Term Loan from Andhra Bank			
Current Liabilities:			20,94,200
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		1,10,41,74,914	70,18,29,802
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		1,10,41,74,914	70,18,29,802
Accounting Policies	17		

for P. MURALI & CO.
Chartered Accountants

P. Murali Mohan Rao
Partner
Registration No. 0072575



P. MURALI MOHANA RAO
Chartered Accountant
Membership No: 023412

for CHAITANYA BHARATHI INSTITUTE OF TECHNOLOGY

[Signature]
Admin. Officer

[Signature]
Principal

[Signature]
Member BOM

[Signature]
President

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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.007257S

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

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

