

CHAITANYA BHARATHI INSTITUTE OF TECHNOLOGY (A)
HYDERABAD - 500 075
BALANCE SHEET AS ON 31-03-2025

(Amount in Rs.)

	Particulars	Note	31 March 2025	31 March 2024
I	Sources of Funds			
1	Capital Fund	3	1,99,22,77,102	1,50,70,97,173
			1,99,22,77,102	1,50,70,97,173
2	Non-current liabilities			
(a)	Long-term borrowings	4	19,28,47,677	19,46,36,451
(b)	Other long-term liabilities		-	-
(c)	Long-term provisions		-	-
			19,28,47,677	19,46,36,451
3	Current liabilities			
(a)	Short-term borrowings			
(b)	Payables	5	23,69,347	51,03,211
(c)	Other current liabilities	6	14,08,92,208	8,12,33,437
(d)	Short-term provisions	7	-	-
			14,32,61,555	8,63,36,648
	Total		2,32,83,86,334	1,78,80,70,273
II	Application of Funds			
1	Non-current assets			
(a)	Property, Plant and Equipment and Intangible assets	8		
(i)	Property, Plant and Equipment		40,27,37,625	34,63,97,754
(ii)	Intangible assets		20,61,201	32,89,470
(iii)	Capital work in progress		5,12,970	5,12,970
(iv)	Intangible asset under development		-	-
(b)	Non-current investments		-	-
(c)	Long Term Loans and Advances		-	-
(d)	Other non-current assets (specify nature)		-	-
			40,53,11,796	35,02,00,194
2	Current assets			
(a)	Current investments		-	-
(b)	Inventories		-	-
(c)	Receivables	9	1,48,83,00,505	1,08,16,40,851
(d)	Cash and bank balances	10	36,37,32,277	28,73,17,263
(e)	Short Term Loans and Advances	11	6,21,04,774	5,99,15,443
(f)	Other current assets	12	89,36,982	89,96,520
			1,92,30,74,538	1,43,78,70,077
	Total		2,32,83,86,334	1,78,80,70,273
	Brief about the Entity	1		
	Summary of significant accounting policies	2		
	The accompanying notes are an integral part of the financial statements			

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

For CHAITANYA BHARATHI INSTITUTE OF TECHNOLOGY (A)

Mukund Vijay Rao Joshi
PARTNER
M.NO.024784
UDIN:25024784BMIYAW7326



PRINCIPAL

Member - CBIT

PRESIDENT

Place:Hyderabad
DATE:01-09-2025

CHAITANYA BHARATHI INSTITUTE OF TECHNOLOGY (A)
HYDERABAD - 500 075
Income and Expenditure for the year ended as on 31st march 2025

(Amount in Rs.)

	Particulars	Note	31 March 2025	31 March 2024
I	Income			
(a)	Academic Fees	13	1,14,91,59,164	1,02,94,80,091
II	Other Income	14	16,22,43,686	11,67,97,147
	Fees Related to Earlier Years		15,63,99,341	20,18,96,338
III	Total Income (I+II)		1,46,78,02,191	1,34,81,73,575
IV	Expenses:			
(a)	Material consumed/distributed		-	-
(b)	Donations/contributions paid		-	-
(c)	Employee benefits expense	15	74,07,38,807	74,56,38,877
(d)	Depreciation and amortization expense	17	6,24,38,594	5,09,13,180
(e)	Finance costs	16	17,11,498	5,11,867
(f)	Other expenses	18	16,10,60,059	18,44,71,884
(g)	Lab Recurring Expenditure	19	17,38,322	23,40,904
(h)	Student Activities Expenditure	20	1,49,34,983	1,60,40,860
	Total expenses		98,26,22,262	99,99,17,572
V	Excess of Income over Expenditure for the year before exceptional and extraordinary items (III- IV)		48,51,79,929	34,82,56,003
VI	Exceptional items		-	-
VII	Excess of Income over Expenditure for the year before extraordinary items (V-VI)		48,51,79,929	34,82,56,003
VIII	Extraordinary Items		-	-
IX	Excess of Income over Expenditure for the year (VII-VIII)		48,51,79,929	34,82,56,003
	Appropriations Transfer to funds		-	-
	Transfer from funds		-	-
	Balance transferred to Capital Fund		48,51,79,929	34,82,56,003
	The accompanying notes are an integral part of the financial statements			

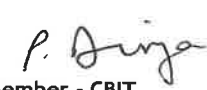
For P. MURALI & CO.,
Chartered Accountants
Registration No: 0072575

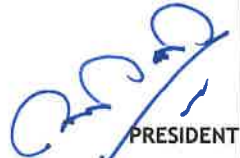
For CHAITANYA BHARATHI INSTITUTE OF TECHNOLOGY (A)


Mukund Vijayrao Joshi
PARTNER
M.NO.024784
UDIN: 25024784BMIYAW7326




PRINCIPAL


P. Sinja
Member - CBIT


PRESIDENT

Place:Hyderabad
DATE:01-09-2025

Note: Fee Receivable of Rs.146,78,48,800/- From the Government (Fee reimbursement and Scholarship amount) at the year ending 2025.

CHAITANYA BHARATHI INSTITUTE OF TECHNOLOGY (A)

Notes forming part of the Financial Statements for the year ended, 31st March, 2025

Note No.3:Capital Fund

SL. No.	Particulars	As at 1st April 2025	Excess income transferred	Funds transferred	Funds Utilised during the year	As at 31st March 2024
I	Current Year	1,50,70,97,173	48,51,79,929	-	-	1,99,22,77,102
II	Previous Year	1,15,88,41,170	34,82,56,003	-	-	1,50,70,97,173

Note No.4: Long Term Borrowings

SL.No	Particulars	Long Term	
		31 March 2025	31 March 2024
I	Buses Loan (Principal Amount)	1,41,27,720	1,59,16,494
II	Loans and advances from related parties	-	-
	Advance (Transfer) from CBES	17,87,19,957	17,87,19,957
	Total (A)	19,28,47,677	19,46,36,451



CHAITANYA BHARATHI INSTITUTE OF TECHNOLOGY (A)

Notes forming part of the Financial Statements for the year ended, 31st March,
(Amount in Rs.)

NOTE No.5:PAYABLES

SL.No.	Particulars	AS AT 31/03/2025	AS AT 31/03/2024
I	Total outstanding dues of micro, small and medium enterprises	-	-
II	Total outstanding dues of creditors other than micro, small and medium enterprises	23,69,347	51,03,211
	Total Trade payables	23,69,347	51,03,211

NOTE No.6: OTHER CURRENT LIABILITIES

SL.No.	Particulars	AS AT 31/03/2025	AS AT 31/03/2024
I	Recognition Fee to (O.U)	2,53,95,758	3,20,63,258
II	Tuition Fee Refundable	97,27,060	1,67,57,645
III	EPF Payable	16,37,591	9,52,074
IV	Security Deposit (Students transport & Canteen)	15,50,000	13,00,000
V	Project Accounts (Grants in Aid)	1,59,52,668	1,46,08,038
VI	Retention Money	21,13,781	5,49,204
VII	OSAF Payable	64,04,400	24,41,400
VIII	Professional Tax Payable	1,20,600	-
X	G.S.L.I. Payable	30,645	9,845
XI	G.S.L.I Previous Years	33,310	33,310
XII	ESIC Payable	7,601	2,906
XIII	Alumni Scholarship Fund	3,42,517	3,42,517
XIV	Scholarship Refundable to govt.	87,672	87,672
XV	Other Outstandings	-	56,013
XVI	Gratuity payable	5,30,042	5,30,042
XVII	Caution Money deposit	30,18,265	48,51,265
XVIII	Gold Medal Fund	19,47,953	19,95,933
XIX	Group Medical Insurance Payable	5,00,000	5,00,000
XX	Merit Scholarship Payable	48,000	2,40,000
XXI	Unreconciled Fees	38,08,562	17,07,435
XXII	Electricity Charges Payable	12,18,236	-
XXIII	Salaries payable	4,79,61,469	-
XXIV	GST Payable	3,21,828	3,62,012
XXV	TDS Payable	80,31,830	5,99,973
XXVI	Other Payables	13,94,878	12,42,896
XXVII	Seed Grant payable (Institute Share)	87,07,541	-
	Total Other current liabilities	14,08,92,208	8,12,33,437



CHAITANYA BHARATHI INSTITUTE OF TECHNOLOGY (A)

Notes forming part of the Financial Statements for the year ended, 31st March, 2025

Note No. 8: Property, Plant and Equipment and Intangible Assets (owned assets)

(Amount in Rs.)

TANGIBLE ASSETS

Particulars /Assets	Buildings	Lab Equipment	Electrical Equipment	Other equipment	Furniture & Fixtures	Computers	Vehicles	Library	Generator	Fire Safety Equipment	Total
Gross Block											
At 1 April 2024	16,38,13,227	7,80,37,792	1,49,79,746	10,56,426	3,72,49,254	2,24,63,881	2,63,07,011	3,62,693	8,60,605	12,67,119	34,63,97,754
Additions	4,16,99,200	2,07,78,377	1,24,65,580		1,90,44,772	2,35,72,422		2,64,496			11,78,24,797
Deductions/Adjustments	-	3,84,000									3,84,000
At 1 April 2023	11,39,32,893	7,80,82,528	39,59,126	8,72,163	3,36,50,842	1,58,52,019	61,86,636	2,67,086	10,12,477	14,90,728	25,53,06,498
Additions	6,77,15,929	1,29,04,988	1,22,28,650	3,01,644	75,43,578	1,65,00,481	2,27,54,995	2,60,425			14,02,10,690
Deductions/Adjustments											
At 31 March 2025	20,55,12,427	9,84,32,169	2,74,45,326	10,56,426	5,62,93,976	4,60,36,303	2,63,07,011	6,27,189	8,60,605	12,67,119	46,38,38,551
At 31 March 2024	18,16,48,822	9,09,87,516	1,61,87,776	11,73,807	4,11,94,420	3,23,52,500	2,89,41,631	5,27,511	10,12,477	14,90,728	39,55,17,188
Depreciation/Adjustments											
From 01.04.2024-31.03.2025	1,92,07,436	1,38,97,500	21,94,027	1,05,643	48,31,300	1,63,80,443	39,46,052	2,19,368	1,29,091	1,90,068	6,11,00,926
From 01.04.2023-31.03.2024	1,78,35,595	1,29,49,724	12,08,031	1,17,381	39,45,165	98,88,619	26,34,620	1,64,818	1,51,872	2,23,609	4,91,19,434
Net Block											
At 31 March 2025	18,63,04,991	8,45,34,669	2,52,51,299	9,50,783	5,14,62,676	2,96,55,860	2,23,60,959	4,07,821	7,31,514	10,77,051	40,27,37,625
At 31 March 2024	16,38,13,227	7,80,37,792	1,49,79,746	10,56,426	3,72,49,255	2,24,63,881	2,63,07,011	3,62,693	8,60,605	12,67,119	34,63,97,755

INTANGIBLE ASSETS

Particulars /Assets	Computer Software	Copyrights/patents	Total
Gross Block			
At 1 April 2024	29,48,566	3,40,903	32,89,469
Additions	-	1,09,400	1,09,400
Deductions/Adjustments	-	-	-
At 1 April 2023	23,20,244	5,15,672	28,35,916
Additions	22,00,700	46,600	22,47,300
Deductions/Adjustments	-	-	-
At 31 March 2025	29,48,566	4,50,303	33,98,869
At 31 March 2024	45,20,944	5,62,272	50,83,216
Amortization/Adjustment			
From 01.04.2024-31.03.2025	11,79,426	1,58,241	13,37,668
From 01.04.2023-31.03.2024	15,72,378	2,21,369	17,93,746
Net Block			
At 31 March 2025	17,69,140	2,92,062	20,61,201
At 31 March 2024	29,48,566	3,40,903	32,89,470

CAPITAL WORK IN PROGRESS

Particulars	AS AT 31/03/2025	AS AT 31/03/2024
Opening Balance	5,12,970	5,12,970
Add: Additions during the year	-	-
Less: Capitalized during the year	-	-
Closing Balance (B)	5,12,970	5,12,970



CHAITANYA BHARATHI INSTITUTE OF TECHNOLOGY (A)

Notes forming part of the Financial Statements for the year ended, 31st March, 2025

NOTE No.9: RECEIVABLES

(Amount in Rs.)

SL.No.	Particulars	Year Ended 31/03/2025	Year Ended 31/03/2024
I	Tuition Fee Receivable	1,48,11,21,432	1,07,96,06,027
II	Rent Receivable	5,51,260	93,135
III	Receivable from Civil Contractors	1,74,347	1,74,347
IV	Amount Receivable from CBES	2,27,742	2,27,742
V	Receivable from Others	62,25,724	15,39,600
	Total Receivables	1,48,83,00,505	1,08,16,40,851

NOTE No.10: CASH AND BANK BALANCES

SL.No.	Particulars	Year Ended 31/03/2025	Year Ended 31/03/2024
I	Bank Balances		
	Current accounts	32,77,078	32,03,567
	Savings Accounts	2,69,45,707	13,21,46,284
	Fixed Deposits	33,35,08,460	15,19,67,412
II	Cash on hand	1,031	-
	Total Cash and Bank balances	36,37,32,277	28,73,17,263

NOTE No.11 :SHORT TERM LOANS AND ADVANCES

SL.No.	Particulars	AS AT 31/03/2025	AS AT 31/03/2024
I	Advances to Staff and Suppliers	1,35,14,536	93,33,230
II	Advances to CBIT-society	4,34,07,521	4,34,34,798
III	Prepaid Expenses	51,82,717	71,47,415
	Total Short Term Loans And Advances	6,21,04,774	5,99,15,443

NOTE No.12: OTHER CURRENT ASSETS

SL.No.	Particulars	Year Ended 31/03/2025	Year Ended 31/03/2024
I	ACIC Project	7,953	2,200
II	TDS Receivable	42,92,375	28,76,745
III	Income Tax Receivable	24,11,635	24,11,635
IV	Deposit with Electricity Dept.	20,32,553	20,32,553
V	Security Deposit	15,000	15,000
VI	Telephone Deposit	12,000	12,000
VII	Deposit Others	1,41,410	1,41,410
VIII	Accrued Interest	24,052	15,04,978
	Total Other Current Assets	89,36,978	89,96,520



CHAITANYA BHARATHI INSTITUTE OF TECHNOLOGY (A)

Notes forming part of the Financial Statements for the year ended, 31st March, 2025

(Amount in Rs.)

NOTE No.13: ACADEMIC FEES

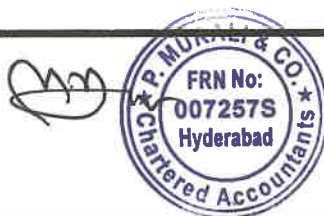
SL.No.	Particulars	Year Ended 31/03/2025	Year Ended 31/03/2024
I	Academic Fees	1,14,91,59,164	1,02,94,80,091
	Total Tuition Fee	1,14,91,59,164	1,02,94,80,091

NOTE No.14: OTHER INCOME

SL.No.	Particulars	Year Ended 31/03/2025	Year Ended 31/03/2024
I	Interest income	2,23,19,586	2,22,86,006
II	Examination fees	4,35,72,554	2,65,22,892
III	Other Fees	1,40,86,729	1,09,16,926
IV	Profit on sale of Vehicles	3,13,559	-
V	Student Transport Fee	3,94,04,192	2,84,91,792
VI	College Services Fees	-	65,26,500
VII	Tuition fees fine	12,310	4,39,384
VIII	Library Fine	43,809	16,325
IX	Sale of Scrap	9,17,065	1,45,900
X	Consultancy Services	53,04,512	29,27,319
XI	Miscellaneous Fee	1,64,88,742	-
XII	Other Registration fee income	91,74,723	77,86,408
XIII	Conference and seminar receipts	79,42,639	91,85,012
XIV	Exam Income	8,51,915	3,52,777
XV	Rent Received Canteen	11,63,216	7,99,296
XVI	Rent Received XEROX Centre	30,000	30,000
XVII	Rent Received Book Store	30,000	24,000
XVIII	Rent Received Stalls Sudhee & Shruthi 2024	5,88,135	3,46,610
	Total other income	16,22,43,686	11,67,97,147

NOTE No.15: EMPLOYEE BENEFIT EXPENSE

SL.No.	Particulars	Year Ended 31/03/2025	Year Ended 31/03/2024
I	Teaching staff salaries	55,75,68,682	52,66,43,958
II	Non-Teaching Staff Salaries	14,78,87,349	14,50,06,074
III	EL Encashment	28,56,638	4,71,42,495
IV	Management Contribution to PF	76,86,224	69,32,094
V	Gratuity	1,53,74,345	1,44,59,187
VI	Mediclaime insurance for staff	39,06,732	28,41,408
VII	Subsistence allowance	2,51,040	3,52,300
VIII	Remuneration	7,94,500	3,84,000
IX	Special Allowance	15,29,323	9,41,974
X	Admin. Charges (EPF)	3,21,235	2,89,820
XI	ESI Management Contribution	81,177	1,90,660
XII	EDLIF	3,21,232	2,89,813
XIII	Staff Uniform	-	83,962



CHAITANYA BHARATHI INSTITUTE OF TECHNOLOGY (A)

Notes forming part of the Financial Statements for the year ended, 31st March, 2025

xiv	Compensation to Deceased Staff	20,77,677	-
xv	Medical Assistance	48,028	19,238
xvi	Employees Group Accidental Insurance	34,625	61,894
	Total Employee benefits expense	74,07,38,807	74,56,38,877

NOTE No.16: FINANCE COST

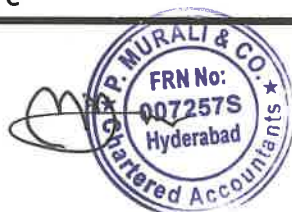
SL.No.	Particulars	Year Ended 31/03/2025	Year Ended 31/03/2024
I	Interest on Vehicle Loan (Buses)	13,00,026	2,31,294
II	Bank charges	4,11,472	2,80,573
	Total Finance cost	17,11,498	5,11,867

NOTE No.17: Depreciation and Amortisation

SL.No.	Particulars	Year Ended 31/03/2025	Year Ended 31/03/2024
I	On tangible assets (Refer note 8)	6,11,00,926	4,91,19,434
II	On intangible assets (Refer note 8)	13,37,668	17,93,746
	Total Depreciation and amortization expense	6,24,38,594	5,09,13,180

NOTE No.18: OTHER EXPENSES

SL.No.	Particulars	Year Ended 31/03/2025	Year Ended 31/03/2024
I	Electricity Charges	82,46,419	1,68,65,692
II	Security Charges	47,90,159	35,10,491
III	Legal Fees	14,47,500	16,95,000
IV	Advertisement	13,07,936	27,39,009
V	Printing & Stationery	21,88,055	16,44,723
VI	Hospitality / Entertainment	15,60,447	13,51,307
VII	Property Tax	-	34,67,172
VIII	Telephone and Internet Charges	15,36,048	18,73,212
IX	Repairs & Maintenance	3,94,53,905	3,13,56,203
X	NBA Expenditure	9,46,936	38,70,519
XI	Orientation Programme	27,77,342	9,97,312
XII	Honorarium	5,70,000	39,500
XIII	Electrical Maintenance	7,39,461	21,79,049
XIV	Internal Audit Fees	3,87,485	2,70,147
XV	Travel Expenses	3,30,126	77,603
XVI	Conveyance	1,30,731	1,01,278
XVII	AICTE	25,960	24,33,000
XVIII	Greenary & Garden Maintenance	-	3,04,042
XIX	Professional Charges	32,01,505	43,32,169
XX	Conference and Seminar Expenses	26,25,233	6,78,452
XXI	Insurance - Assets	79,828	1,04,539
XXII	Statutory Audit Fee	2,15,065	2,39,650
XXIII	Membership fees	2,59,832	1,75,618
XXIV	Research & Development Expenditure	88,38,293	2,31,18,179



CHAITANYA BHARATHI INSTITUTE OF TECHNOLOGY (A)

Notes forming part of the Financial Statements for the year ended, 31st March, 2025

xxv	Locker Rent	-	5,074
xxvi	House Keeping Services	1,54,80,449	1,41,36,553
xxvii	Computer & Website Maintenance	18,03,729	13,98,533
xxviii	Software Expenses	56,60,678	33,56,661
xxix	Miscellaneous Expenses	13,85,903	2,50,204
xxx	ISO Audit Expenses	82,600	35,400
xxxi	Staff Welfare	5,10,681	1,52,138
xxxii	BOS & Academic Council Meeting	3,76,072	2,55,739
xxxiii	Rent on equipment	-	29,500
xxxiv	Research day expenditure	9,03,569	7,84,988
xxxv	ACIC- CBIT Expenditure	37,72,100	1,11,31,885
xxxvi	Accreditation expenses (NAAC)	-	13,28,335
xxxvii	Admission Expenses	5,52,729	9,24,273
xxxviii	Other Examination Expenses	8,04,384	-
xxxix	Interview Expenses	6,31,660	7,39,596
xl	Meeting Expenses	5,55,247	5,88,834
xli	AFRC Processing Fees	2,05,000	-
xlII	Fire Safety Expenses	10,000	2,67,184
xlIII	Faculty development Program	5,40,177	3,85,085
xlIV	Project Expenses (Institute Contribution)	34,91,787	17,34,408
xlV	TDS Filling Charges	22,246	23,990
xlVI	Consultancy Expenses	1,70,246	53,23,589
xlVII	Independence Day Expenses	1,36,158	95,859
xlVIII	Womens Day Expenses	81,164	75,111
xlIX	Student Welfare	1,43,899	1,45,428
L	R & E Hub exp	1,01,029	15,340
LI	Publications	-	20,000
LII	Fees & Charges (HMDA Fee)	1,28,43,350	1,14,087
LIII	Office Maintenance Expenses	4,30,293	2,18,252
LIV	Affiliation Fee OU	4,58,500	18,17,000
LV	Certificate Verification charges (O.U)	7,37,200	5,77,700
LVI	AMC Charges	26,93,458	21,84,300
LVII	Applications Verification fee Paid to OU	13,99,250	4,85,000
LVIII	University NOC Fee	10,94,016	4,28,250
LIX	Scholarship to Students (PG)	51,06,000	40,50,000
LX	Scholarship to Students (UG)	26,47,010	27,94,225
LXI	Building Maintenance	26,01,822	1,44,88,087
LXII	Campus Maintenance	15,39,175	8,70,251
LXIII	Library	50,34,628	48,61,382
LXIV	Vehicle Maintenance Staff	52,52,700	48,73,755
lxv	Vehicle Insurance Premium Staff	1,42,884	82,023
	Total Other Expenses	16,10,60,059	18,44,71,884



CHAITANYA BHARATHI INSTITUTE OF TECHNOLOGY (A)

Notes forming part of the Financial Statements for the year ended, 31st March, 2025

NOTE No.19: LAB RECURRING EXPENDITURE

SL.No.	Particulars	Year Ended 31/03/2025	Year Ended 31/03/2024
I	Civil Engineering	3,09,128	2,31,012
II	E.C.E.	31,860	1,83,320
III	Bio-technology	78,949	11,18,932
IV	E.E.E.	2,08,190	88,918
V	Chemical Engineering	1,07,815	73,340
VI	Mechanical Engineering	3,61,443	3,33,477
VII	C.S.E.	-	19,757
VIII	Chemistry	4,82,728	1,58,652
IX	Physics	95,504	83,630
X	Methamatics	-	6,726
XI	English Language Lab	24,650	29,400
XII	Information Technology	38,055	13,740
	Total Lab Recurring Expenditure	17,38,322	23,40,904

NOTE No.20: STUDENT ACTIVITIES EXPENDITURE

SL.No.	Particulars	Year Ended 31/03/2025	Year Ended 31/03/2024
I	SRUTHI Annual Festival Exps	39,43,065	43,85,459
II	Student Projects	6,70,456	4,09,209
III	Students Tours	1,04,623	73,353
IV	Sports & Games	6,96,878	15,94,905
V	Farewell party & Freshers party	81,207	44,625
VI	Student Program Expenses	2,07,367	2,08,126
VII	SUDHEE Expenditure	23,98,340	20,44,679
VIII	Graduation Day	35,60,245	-
IX	Club Expenses	28,71,775	68,36,556
X	Students training programme	2,97,192	3,36,687
XI	Student Insurance	1,03,835	1,07,261
	Total Student Activities Expenditure	1,49,34,983	1,60,40,860



CHAITANYA BHARATHI INSTITUTE OF TECHNOLOGY (A)

NOTES FORMING PART OF FINANCIAL STATEMENTS

Note No.1: Brief about the entity

- (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.

Note No.2: Significant Accounting Policies

- (I) Academic Fees Income is taken as per Annual Fees fixed by the state Government for B.E/ B.Tech, M.E/M.Tech, MBA & MCA Courses.
- (II) Enhanced fee income shown in the Financial Year 2024-25 for the students admitted in B.E/B.Tech during the block period 2022-25 is as per G.O.Ms.No.21 dated 25.07.2024 Higher Education (TE) Department , Govt. of Telangana.
- (III) Enhanced fee income shown in the Financial Year 2024-25 for the students admitted in MBA/MCA during the block period 2022-25 is as per G.O.Ms.No.22 dated 25.07.2024 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

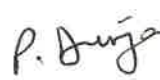
For P. MURALI & CO.,
Chartered Accountants
Registration No: 007257S

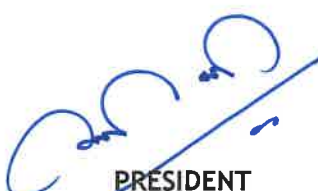
For CHAITANYA BHARATHI INSTITUTE OF TECHNOLOGY (A)


Mukund Vijarao
PARTNER
M.NO.024784
UDIN:25024784BMYAW7326




PRINCIPAL


Member - CBIT


PRESIDENT

Place:Hyderabad
DATE:01-09-2025