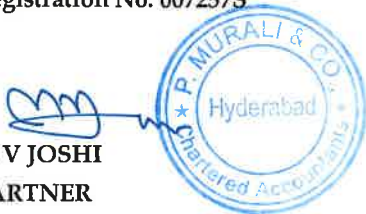


CHAITANYA BHARATHI INSTITUTE OF TECHNOLOGY (SOCIETY)
HYDERABAD - 500 075
CONSOLIDATED BALANCE SHEET AS ON 31-03-2023

PARTICULARS	NOTES	As At	As At
		31-3-2023	31-3-2022
		Rs.	Rs.
SOURCES OF FUNDS			
Capital Fund	1	2,75,98,67,954	2,60,80,84,112
Current Liabilities:		-	
Outstanding Liabilities	2	68,31,642	16,71,372
Sundry Creditors	3	89,52,866	1,03,27,521
Other Liabilities	4	30,95,93,772	33,90,20,308
TOTAL		3,08,52,46,234	2,95,91,03,313
APPLICATION OF FUNDS			
Non-Current Assets:			
Fixed Assets	5	1,88,47,74,780	1,92,19,37,282
Capital work-in-progress		5,33,25,737	4,60,75,846
Current Assets:		-	
Bank Balances	6	40,84,58,191	33,97,79,484
Accrued Interest		29,836	13,78,430
Tuition Fees Receivable		67,15,60,530	59,41,04,284
Other Deposits	7	22,00,963	22,00,963
Advances	8	6,48,96,197	5,36,27,024
Inventory		-	-
TOTAL		3,08,52,46,234	2,95,91,03,313
Accounting Policies	18		

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

For CHAITANYA BHARATHI INSTITUTE OF TECHNOLOGY (A)



M V JOSHI
PARTNER
M.NO.024784
UDIN:23024784BGVQFL1701
DATE: 28.10.2023

P. Durga
MEMBER CBIT

[Signature]
PRESIDENT

CHAITANYA BHARATHI INSTITUTE OF TECHNOLOGY (SOCIETY)
HYDERABAD - 500 075

INCOME AND EXPENDITURE STATEMENT FOR THE YEAR ENDED 31-03-2023

PARTICULARS	NOTES	For the Year 2022-23 Rs.	For the Year 2021-22 Rs.
INCOME			
Academic Fees	9	83,18,70,753	76,03,19,068
Interest Income		1,46,97,558	86,67,823
Other Income	10	8,44,68,500	10,32,53,290
TOTAL		93,10,36,812	87,22,40,181
EXPENDITURE			
Staff Costs	11	57,78,20,817	55,62,68,705
Transportation Charges	12	49,83,116	2,74,92,538
Administrative Expenses	13	10,13,81,722	6,02,73,118
Lab Recurring Expenses	14	73,32,454	60,48,085
Students Activities	15	1,17,84,548	69,66,972
Campus Maintenance		24,44,724	9,41,251
Repairs & Renovation		-	-
Depreciation & Amortisation	5	6,82,13,886	7,11,44,954
Building Maintenance		46,42,099	31,65,187
Finance Charges		6,49,601	2,55,830
Excess of Income over Expenditure Transferred to Capital Fund		15,17,83,844	13,96,83,541
TOTAL		93,10,36,812	87,22,40,181

Accounting Policies

18

Add/ Less : Prior Period Adjustments

Less: Excess Fee reversed related to earlier years prior to 31-03-2021 as per GO MS NO 21 for block period 2016 to 2019 dated 14-07-2022

-

-

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

-

(22,23,64,479)

Excess of income over expenditure after previous year adjustments

15,17,83,844

(8,26,80,938)

For P. MURALI & CO.,
Chartered Accountants

Registration No: 007257S



M V JOSHI
PARTNER
M.NO.024784

UDIN:23024784BGVQFL1701

DATE: 28.10.2023

For CHAITANYA BHARATHI INSTITUTE OF TECHNOLOGY (A)

P. Durga
MEMBER CBIT

[Signature]
PRESIDENT

CHAITANYA BHARATHI INSTITUTE OF TECHNOLOGY
NOTES FORMING PART OF FINANCIAL STATEMENT

1. CAPITAL FUND

Particulars	As at 31-3-2023 Rs.
Opening balance as on 01-04-2022	2,60,80,84,110
Add : Excess of Income over expenditure for the year	15,17,83,844
TOTAL	2,75,98,67,954

2. OUTSTANDING LIABILITIES

Particulars	As at 31-3-2023 Rs.
Electricity Charges	3,52,788
EPF Management Contribution	-
Remuneration	16,900
ESI Mgt.Contribution	-
TDS Payable	2,48,448
Other current liabilities for Society	9,27,906
Chaitanya Bharathi Educational Society (CBES)	52,85,600
TOTAL	68,31,642



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CHAITANYA BHARATHI INSTITUTE OF TECHNOLOGY (SOCIETY)**NOTES FORMING PART OF FINANCIAL STATEMENTS****3. SUNDRY CREDITORES**

Particulars	As at 31-3-2023 (Rs.)	As at 31-3-2022 (Rs.)
Creditors for Academic Activities	36,000	5,77,950
Creditors for Cash Prizes	2,89,552	-
Creditors for E Journals	2,274	-
Creditors For Employees	1,60,724	-
Creditors for Library Purchase	-	59,204
Creditors for Experts	1,16,614	-
Creditors for Fuel Refilling	1,81,039	6,48,529
Creditors for Hositality	32,936	16,22,170
Creditors for Maintenance & Infrastructure	8,13,594	1,25,983
Creditors for Insurance	8,790	17,35,985
Creditors for Project	4,996	-
Creditors for Purchase	13,38,242	-
Creditors for R & E Activities	1,40,400	8,57,626
Creditors for Services	8,90,877	1,54,000
Creditors for Student services	1,61,410	1,64,813
Creditors for UPS Batteries	79,750	-
Creditors for staff	98,605	32,82,851
Creditors for Students transport Contractor	31,70,406	-
Sundry Creditors	14,26,656	10,98,410
TOTAL :	89,52,866	1,03,27,521



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

4. OTHER LIABILITIES

Particulars	As at 31-3-2023 Rs.	As at 31-3-2022 Rs.
Advance from CBES	17,87,19,957	18,40,05,557
Common Service fees payable	6,98,02,208	6,03,49,533
Admission Registration & Recognition	1,01,71,500	65,61,500
Tuition Fee Refundable	1,75,98,655	6,62,46,345
Student Club Fund	9,95,363	9,43,296
E.P.F. Subscription	9,48,641	9,93,183
Security Deposit Students transport	7,00,000	7,00,000
Consultancy	2,02,360	3,96,127
Project Accounts	1,00,60,858	91,24,237
Retention Money	8,74,762	7,46,007
L.I.C - Staff Recovery	-	4,29,220
Conferences & Seminar	1,77,898	1,77,898
Income tax from Contractors	1,73,914	1,78,215
Income tax from Employees	36,17,530	6,37,400
OSAF Payable	24,41,400	1,13,200
Professional Tax	1,13,550	26,400
G.S.L.I.	34,932	34,910
G.S.L.I. Receivable	33,310	6,024
ESI Employees Contribution	4,300	7,15,163
GST	1,18,720	10,572
Alumni Scholarship Fund	3,42,517	3,42,517
Andhra Bank Loan Recovery from Staff	-	94,699
Scholarship Received from govt.	1,49,597	1,49,597
Other Outstanding Expenses	1,56,250	1,08,594
Gratuity payable	60,92,810	9,11,874
Caution Money deposit	30,18,265	30,18,265
Gold Medal Fund	20,15,933	10,15,933
Group Medical Insurance Received	5,00,000	2,18,684
Merit Scholarship Payable	48,000	5,00,000
Fee Suspense	4,80,542	-
Bank Over Draft	-	2,65,357
TOTAL	30,95,93,772	33,90,20,308



CHAITANYA BHARATHI INSTITUTE OF TECHNOLOGY (SOCIETY)
NOTES OF FIXED ASSETS AS ON 31-03-2023

S.No	Asset	Rate of Depreciation	Total	Additions		Sales	Depreciation	Closing Balance		Closing Balance
				More than 180 days	Less than 180 days			CBIT(Society)	CBIT	
1	Buildings	10%	37,45,88,984	-	-	-	3,74,58,898	22,31,97,193	11,39,32,893	33,71,30,086
2	Furniture	10%	3,46,45,565	12,40,888	15,62,951	-	36,66,793	2,86,597	3,34,96,014	3,37,82,611
3	Library	40%	4,45,143	-	-	-	1,78,057	-	2,67,086	2,67,086
4	Lab Equipment	15%	7,64,05,768	35,34,600	1,09,54,827	-	1,28,12,667	-	7,80,82,528	7,80,82,528
5	Computers	40%	1,49,68,281	1,03,19,598	8,49,115	-	1,02,84,975	-	1,58,52,019	1,58,52,019
6	Vehicles	15%	24,76,316	-	-	-	3,71,447	-	21,04,869	21,04,869
7	Transport vehicles	15%	48,02,079	-	-	-	7,20,312	-	40,81,767	40,81,767
8	Electrical Installations	10%	40,09,629	3,89,400	-	-	4,39,903	-	39,59,126	39,59,126
9	Telephone Installations	10%	1,98,008	-	-	-	19,801	-	1,78,207	1,78,207
10	Guest House Furniture & Fixtures	10%	1,72,031	-	-	-	17,203	-	1,54,828	1,54,828
11	Guest House Equipment	10%	14,152	-	-	-	1,415	-	12,737	12,737
12	Soalr System	10%	7,56,910	-	-	-	75,691	-	6,81,219	6,81,219
13	Generator	15%	11,91,149	-	-	-	1,78,672	-	10,12,477	10,12,477
14	Fire Safety Equipment	15%	17,38,388	-	14,160	-	2,61,820	-	14,90,728	14,90,728
15	Patent	40%	2,05,194	54,500	4,49,820	-	1,93,842	-	5,15,672	5,15,672
16	Software	40%	21,52,947	13,56,126	2,68,500	-	14,57,329	-	23,20,244	23,20,244
17	Office Equipment	15%	4,43,506	56,900	-	-	75,061	4,25,345	-	4,25,345
18	Land	0%	1,40,27,23,231	-	-	-	-	1,40,27,23,231	-	1,40,27,23,231
	Total		1,92,19,37,281	1,69,52,012	1,40,99,373	-	6,82,13,886	1,62,66,32,366	25,81,42,414	1,88,47,74,780



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

6. BANK BALANCES

Particulars	As at 31-3-2023 Rs.	As at 31-3-2022 Rs.
Current Accounts	1,05,75,597	24,94,19,715
Savings Accounts	30,19,95,057	-
Fixed Deposits	9,58,85,192	9,03,27,417
cash in hand	2,345	32,349
TOTAL	40,84,58,191	33,97,79,481



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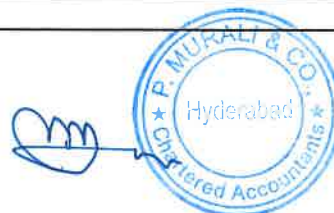
CHAITANYA BHARATHI INSTITUTE OF TECHNOLOGY (SOCIETY)
NOTES FORMING PART OF FINANCIAL STATEMENTS

7. OTHER DEPOSITS

Particulars	As at 31-3-2023 Rs.	As at 31-3-2022 Rs.
Deposit with Electricity Dept.	20,32,553	20,32,553
Gratuity Deposit	-	94,821
Gold Medal Deposit	-	40,589
Security Deposit	15,000	15,000
Telephone Deposit	12,000	12,000
Deosit Others	1,41,410	6,000
Santosh Service Station	-	-
TOTAL	22,00,963	22,00,963

8. ADVANCES

Particulars	As at 31-3-2023 Rs.	As at 31-3-2022 Rs.
Advances to Parties & Staff	2,73,96,164	2,46,13,793
TDS Receivable	23,97,704	54,10,698
Income Tax Refund	24,11,635	25,00,000
Receivable from MID Land Bakers	56,640	56,640
Receivable from MGIT	11,719	24,319
Loan to CBES	2,27,742	50,57,742
Receivable from Civil Contractors	1,74,347	-
DD's on Hand	-	1,42,452
Prepaid expenses	45,89,309	58,94,617
Bank Electricity Charges	1,509	1,509
Receivable from ICICI bank	44,637	8,47,414
Project Advances	-	14,65,571
Vaishnavi Book stores	30,252	6,819
ACIC Project	57,74,024	70,40,478
Receivable from Other	41,805	2,88,974
Lakshmi Chandra Catreers	-	2,75,999
ICICI Bank Ltd	46,440	-
Receivable from Pprojects	16,57,271	-
Advance to Dean CDC	25,000	-
Advance to Registrar OU	2,00,00,000	-
K.Balaiah	10,000	-
TOTAL	6,48,96,197	5,36,27,024



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

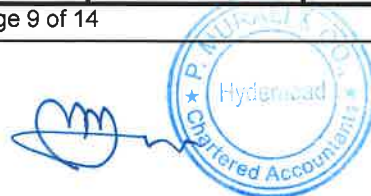
9. ACADAMIC FEES

Particulars	For the Year Ended 2022-23 Rs.	For the Year Ended 2021-22 Rs.
Tuition fee Fee collection	75,44,14,511	78,19,21,670
Less :Opening Fee Receivables	59,41,04,288	78,92,91,074
	16,03,10,223	(73,69,404)
Add :Fee Receivable at the year end	67,15,60,530	76,76,88,472
Fee Income for the year	83,18,70,753	76,03,19,068

Fee Receivables at the year end include fee Reimbursement amount of Rs.64,98,74,200/- to be received from Government towards Scholarship Students for various Courses.

10. OTHER INCOME

Particulars	For the Year Ended 2022-23 Rs.	For the Year Ended 2021-22 Rs.
Examination fees	2,46,70,934	2,61,54,334
Other Fees	1,40,26,422	1,73,29,739
General damages	-	1,33,800
Profit on sale of Vehicles	-	89,97,679
Student Transport Fee	2,74,67,807	13,36,940
College Services Fees	69,53,500	3,94,91,713
Tuition fees fine	48,746	59,66,000
Soft Skills course	1,24,000	-
Library Fine	5,040	43,035
Scrap	3,13,900	2,06,030
Interest others	2,33,950	3,88,000
Consultancy Services	2,46,383	1,50,888
Rent for ICICI bank Premises	30,96,000	2,81,694
Xerox Rental Charges	4,53,884	84,099
Other Registration fee income	24,91,575	3,82,144
Conference and seminar receipts	23,36,052	47,775
Electricity Charges Received	1,14,239	35,186
Donations Received	15,00,000	22,24,234
Misc. Income	5,723	
Rent for Staff Quarters	3,80,345	
	-	
TOTAL	8,44,68,500	10,32,53,290



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

11. STAFF COSTS

Particulars	For the Year Ended 2022-23 Rs.	For the Year Ended 2021-22 Rs.
Teaching staff salaries	43,88,79,209	41,79,51,334
Non-Teaching Staff Salaries	12,04,15,966	11,78,69,777
EL Encashment	22,10,898	43,69,920
Management Contribution to PF	63,14,418	65,16,172
Gratuity	53,14,188	53,40,125
Mediclaime insurance for staff	23,31,431	24,76,460
Remuneration	10,18,500	3,96,500
Special Allowance	4,28,000	4,23,612
Admin. Charges (EPF)	2,63,107	2,72,330
ESI Management Contribution	1,90,769	2,40,126
EDLIF	2,63,091	2,72,325
Staff Uniform	53,097	39,120
Medical Assistance	16,344	22,910
Employees Group Accidental Insurance	1,21,799	77,994
TOTAL	57,78,20,817	55,62,68,705

12. TRANSPORT CHARGES

Particulars	For the Year Ended 2022-23 Rs.	For the Year Ended 2021-22 Rs.
Student Transport Hire charges	-	2,32,60,096
Vehicle Maintenance	13,10,811	33,03,512
Vehicle Insurance Premium	4,09,258	8,21,518
Vehicle Hire Charges	31,76,115	-
Road Tax	86,932	1,07,412
TOTAL	49,83,116	2,74,92,538

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

13. ADMINISTRATIVE EXPENSES

Particulars	For the Year Ended 2022-23 Rs.	For the Year Ended 2021-22 Rs.
Scholarship to Students *	49,74,000	63,18,000
Electricity Charges	1,08,89,396	73,02,206
Security Charges	45,78,125	54,63,813
Legal Fees	8,36,000	7,25,000
AMC Charges	22,15,869	20,44,498
Advertisement	17,00,017	12,96,580
Printing & Stationery	16,05,421	10,98,266
Hospitality / Entertainment	11,19,712	3,74,833
Property Tax	15,06,141	12,88,213
Communication Charges	21,14,308	24,68,167
Repairs & Maintenance	13,66,916	4,72,050
NBA Expenditure	-	16,60,319
Orientation Programme	13,62,010	-
Honorarium	5,93,509	3,78,000
Electrical Maintenance	6,62,793	4,93,977
Internal Audit Fees	3,60,580	3,31,022
Travel Expenses	38,950	6,500
Conveyance	85,995	56,353
AICTE	75,380	1,90,000
Greenary	-	1,03,706
Professional Charges	2,95,745	2,62,575
Conference and Seminar Expenses	8,12,226	2,95,130
Insurance	5,496	2,51,460
Statutory Audit Fee	2,24,200	-
Membership fees	57,141	3,62,715
Research Expenditure	-	4,11,400
Induction Programme	1,79,001	1,97,720
Bank Charges	87,418	98,111
GST Audit Expenses	-	88,500
Locker Rent	5,074	5,074
House Keeping Services	85,75,303	58,66,049
Computer & Website Maintenance	8,51,799	7,75,280
Software Expenses	77,70,377	18,31,707
TEQIP Expenditure	37,76,446	-
Others	12,000	42,352
ISO Audit Expenses	84,560	25,960
Staff Welfare	1,58,624	68,259
BOB & Academic Council Meeting	1,24,000	2,31,000
rent on equipment	70,800	2,24,868
Research day expenditure	2,31,539	73,300
interest on OD	1,22,617	15,13,769
ACIC- CBIT Expenditure	-	7,23,375
Accreditation expenses	6,87,300	40,000
Interest on GST	1,12,006	5,522
Admission Expenses	29,512	3,93,718
Examination Expenses	-	72,78,499
Interview Expenses	6,77,000	10,57,000
Meeting Expenses	1,21,906	92,339
Covid-19 Preventive Expenses	500	1,38,474
AFRC Processing Fees	1,20,000	1,28,071
Fire Safety Expenses	-	5,00,000
Faculty development	63,751	8,000
Project Expenses	3,79,516	1,00,000
TDS Filling Charges	12,939	12,453
Consultancy Expenses	30,650	4,44,088
Independence Day Expenses	56,566	1,245
Womens Day Expenses	82,875	51,310
Student Welfare	1,83,010	1,92,880
Indirect tax paid	2,24,222	-
R & E Hub exp	88,712	-
Publication	17,000	-
Fees & Charges	2,00,01,501	-
Canteen Expenses	1,81,60,719	44,09,412
Other expenses	8,02,550	-
TOTAL	10,13,81,722	6,02,73,118



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

14. LAB RECURRING EXPENSES

Particulars	For the Year Ended 2022-23 Rs.	For the Year Ended 2021-22 Rs.
Civil Engineering	66,873	71,861
E.C.E.	-	2,33,193
Bio-technology	8,65,592	930
E.E.E.	6,06,779	80,716
Chemical Engineering	70,095	41,666
Mechanical Engineering	5,14,041	2,62,752
C.S.E.	-	1,07,815
Chemistry	1,57,756	1,44,533
Physics	45,241	
Exam Branch	-	8,91,860
English Language Lab	-	6,030
Library	49,98,829	41,51,553
Information Technology	7,248	55,176
TOTAL	73,32,454	60,48,085

15. STUDENT ACTIVITIES

Particulars	For the Year Ended 2022-23 Rs.	For the Year Ended 2021-22 Rs.
	Total	
SRUTHI Annual Festival Exps	51,84,732	41,22,029
Student Projects	50,435	65,968
Students Tours	7,140	-
Sports & Games	4,01,810	4,01,359
Farewell party	1,416	-
Freshers Party	-	-
SUDHEE Expenditure	20,87,519	10,51,211
Graduation Day	-	-
Club Expenses	38,94,945	10,12,553
Students training programme	1,32,180	1,06,085
Training & Placement Expenses	-	1,47,987
Student Insurance	24,371	59,780
TOTAL	1,17,84,548	69,66,972

