

CHAITANYA BHARATHI INSTITUTE OF TECHNOLOGY (SOCIETY)**HYDERABAD - 500 075****CONSOLIDATED BALANCE SHEET AS ON 31-03-2024**

PARTICULARS	Schedule No's	As At 31-3-2024 Amount (Rs.)	As At 31-3-2023 Amount (Rs.)
SOURCES OF FUNDS			
Capital Fund	1	3,096,920,681	2,759,867,954
Current Liabilities:		-	-
Outstanding Liabilities	2	9,573,340	6,831,642
Sundry Creditors	3	5,103,211	8,952,866
Other Liabilities	4	274,907,904	309,593,772
TOTAL		3,386,505,136	3,085,246,234
APPLICATION OF FUNDS			
Non-Current Assets:			
Fixed Assets	5	1,954,610,562	1,884,774,780
Capital work-in-progress		512,970	53,325,737
Current Assets:		-	-
Bank Balances	6	321,990,343	408,458,191
Accrued Interest		1,504,979	29,836
Tuition Fees Receivable		1,079,606,027	671,560,530
Other Deposits	7	2,200,963	2,200,963
Advances	8	26,079,293	64,896,197
TOTAL		3,386,505,136	3,085,246,234

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

For CHAITANYA BHARATHI INSTITUTE OF TECHNOLOGY (A)



M V JOSHI

Partner

M.NO.024784

UDIN:24024784BKAUJM4801



MEMBER CBIF



PRESIDENT

Place: Hyderabad

DATE: 25.09.2024

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

CONSOLIDATED STATEMENT OF INCOME AND EXPENDITURE FOR THE YEAR ENDED 31.03.2024

Particulars	Schedule No's	For the 31-03-2024 AMOUNT (Rs.)	For the 31.03.2023 AMOUNT (Rs.)
INCOME			
Academic Fees	9	1,066,396,553	831,870,753
Interest Income		23,330,816	14,697,558
Other Income	10	98,266,680	84,468,500
Income of Earlier Years		201,896,338	-
TOTAL		1,389,890,386	931,036,812
EXPENDITURE			
Staff Costs	11	746,068,205	577,820,817
Transportation Charges	12	4,955,777	4,983,116
Administrative Expenses	13	189,545,451	101,381,722
Lab Recurring Expenses	14	7,202,286	7,332,454
Students Activities	15	16,040,860	11,784,548
Campus Maintenance		870,251	2,444,724
Depreciation & Amortisation	5	73,386,170	68,213,886
Building Maintenance		14,488,087	4,642,099
Finance Charges		280,573	649,601
Excess of Income over Expenditure		337,052,726	151,783,844
TOTAL		1,389,890,386	931,036,812

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

M V JOSHI

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PARTNER
M.NO.024784
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For CHAITANYA BHARATHI INSTITUTE OF TECHNOLOGY (A)

P. Janga
MEMBER CBIT

P. Janga
PRESIDENT

Place: Hyderabad
DATE: 25.09.2024

CHAITANYA BHARATHI INSTITUTE OF TECHNOLOGY (SOCIETY)**SCHEDULES FORMING NOTES TO FINANCIAL STATEMENTS****1. CAPITAL FUND**

Particulars	As at 31-3-2024 Rs.	As at 31-3-2023 Rs.
Opening balance as on 01-04-2023	2,759,867,954	2,608,084,110
Add : Excess of Income over expenditure for the year	337,052,726	151,783,844
TOTAL	3,096,920,681	2,759,867,954

2. OUTSTANDING LIABILITIES

Particulars	As at 31-3-2024 Rs.	As at 31-3-2023 Rs.
Electricity Charges	408,660	352,788
Remuneration	-	16,900
Stale cheques	10,572	
Sundry Creditors	1,879,033	
Gst & TDS Payable	1,077,417	248,448
Other current liabilities for Society	912,058	927,906
Chaitanya Bharathi Educational Society (CBES)	5,285,600	5,285,600
TOTAL	9,573,340	6,831,642



CHAITANYA BHARATHI INSTITUTE OF TECHNOLOGY (SOCIETY)		
SCHEDULES FORMING NOTES TO FINANCIAL STATEMENTS		
3. SUNDRY CREDITORS		
Particulars	As at 31-3-2024 (Rs.)	As at 31-3-2023 (Rs.)
Creditors for Aacademic Activities		36,000
Creditors for Cash Prizes		289,552
Creditors for E Journals		2,274
Creditors For Employees		160,724
Creditors for Library Purchase		-
Creditors for Experts		116,614
Creditors for Fuel Refilling		181,039
Creditors for Hositality		32,936
Creditors for Maintenance & Infrastructure		813,594
Creditors for Insurance		8,790
Creditors for Project		4,996
Creditors for Purchase		1,338,242
Creditors for R & E Activities		140,400
Creditors for Services		890,877
Creditors for Student services		161,410
Creditors for UPS Batteries		79,750
Creditors for staff		98,605
Creditors for Students transport Contractor		3,170,406
Sundry Creditors	5,103,211	1,426,656
TOTAL :	5,103,211	8,952,866



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

4. OTHER LIABILITIES

Particulars	As at 31-3-2024 Rs.	As at 31-3-2023 Rs.
Advance from CBES	178,719,957	178,719,957
Common Service fees payable	28,554,508	69,802,208
Admission Registration & Recognition	3,508,750	10,171,500
Tuition Fee Refundable	16,757,645	17,598,655
Student Club Fund	-	995,363
E.P.F. Subscription	952,074	948,641
Security Deposit Students transport	1,300,000	700,000
Consultancy	-	202,360
Project Accounts	14,608,039	10,060,858
Retention Money	549,204	874,762
L.I.C - Staff Recovery	-	-
Conferences & Seminar	-	177,898
Income tax from Contractors	-	173,914
Income tax from Employees	-	3,617,530
OSAF Payable	2,441,400	2,441,400
Professional Tax	-	113,550
G.S.L.I.	9,845	34,932
G.S.L.I. Receivable	33,310	33,310
ESI Employees Contribution	2,906	4,300
GST	-	118,720
Alumni Scholarship Fund	342,517	342,517
Andhra Bank Loan Recovery from Staff	-	-
Scholarship Received from govt.	87,672	149,597
Other Outstanding Expenses	56,013	156,250
Gratuity payable	530,042	6,092,810
Caution Money deposit	4,851,265	3,018,265
Gold Medal Fund	1,995,933	2,015,933
Group Medical Insurance Received	500,000	500,000
Merit Scholarship Payable	240,000	48,000
Fee Suspense	1,707,435	480,542
other payables	1,242,896	-
HDFC BANK VEHICLE LOAN (Principal Amount)	15,916,494	-
TOTAL	274,907,904	309,593,772



CHAITANYA BHARATHI INSTITUTE OF TECHNOLOGY (SOCIETY)

SCHEDULE OF FIXED ASSETS AS ON 31-03-2024

S.No	Asset	Rate of Depreciation	Total	Additions		Sales	Depreciation	Closing Balance
				More than 180 days	Less than 180 days			
1	Buildings	10%	337,130,086	61,130,189	6,585,740	-	40,155,315	364,690,701
2	Furniture	10%	33,782,611	4,255,951	3,709,544	-	3,989,333	37,758,773
3	Library	40%	267,086	29,493	230,932	-	164,818	362,693
4	Lab Equipment	15%	78,082,528	3,592,940	9,312,048	-	12,949,724	78,037,792
5	Computers	40%	15,852,019	1,238,576	15,261,905	-	9,888,619	22,463,881
6	Vehicles	15%	2,104,869	-	22,754,995	-	2,022,355	22,837,509
7	Transport vehicles	15%	4,081,767	-	-	-	612,265	3,469,502
8	Electrical Installations	10%	3,959,126	4,013,710	8,214,940	-	1,208,031	14,979,746
9	Telephone Installations	10%	178,207	-	-	-	17,821	160,386
10	Guest House Furniture & Fixtures	10%	154,828	-	-	-	15,483	139,345
11	Guest House Equipment	10%	12,737	-	-	-	1,274	11,463
12	Soalr System	10%	681,219	301,644	-	-	98,286	884,577
13	Generator	15%	1,012,477	-	-	-	151,872	860,605
14	Fire Safety Equipment	15%	1,490,728	-	-	-	223,609	1,267,119
15	Patent	40%	515,672	28,900	17,700	-	221,369	340,903
16	Software	40%	2,320,244	1,020,700	1,180,000	-	1,572,378	2,948,566
17	Office Equipment	15%	425,345	55,531	286,513	-	93,620	673,769
18	Land	0%	1,402,723,231	-	-	-	-	1,402,723,231
	Total		1,884,774,780	75,667,634	67,554,317	-	73,386,170	1,954,610,562



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

6. BANK BALANCES

Particulars	As at 31-3-2024 Rs.	As at 31-3-2023 Rs.
Current Accounts	3,203,567	10,575,597
Savings Accounts	156,320,309	301,995,057
Fixed Deposits	162,466,466	95,885,192
cash in hand	-	2,345
TOTAL	321,990,342	408,458,191

7. OTHER DEPOSITS

Particulars	As at 31-3-2024 Rs.	As at 31-3-2023 Rs.
Deposit with Electricity Dept.	2,032,553	2,032,553
Gratuity Deposit	-	-
Gold Medal Deposit	-	-
Security Deposit	15,000	15,000
Telephone Deposit	12,000	12,000
Deposit Others	141,410	141,410
Santosh Service Station	-	-
TOTAL	2,200,963	2,200,963

8. ADVANCES

Particulars	As at 31-3-2024 Rs.	As at 31-3-2023 Rs.
Advances to Parties & Staff	9,664,012	27,396,164
TDS Receivable	4,716,328	2,397,704
Income Tax Refund	2,411,635	2,411,635
Receivable from MID Land Bakers	-	56,640
Receivable from MGIT	-	11,719
Loan to CBES	227,742	227,742
Receivable from Civil Contractors	174,347	174,347
DD's on Hand	-	-
Prepaid expenses	7,147,415	4,589,309
Bank Electricity Charges	-	1,509
Receivable from ICICI bank	-	44,637
Project Advances	-	-
Vaishnavi Book stores	-	30,252
ACIC Project	2,200	5,774,024
Receivable from Other	741,944	41,805
Lakshmi Chandra Catreers	-	-
ICICI Bank Ltd	92,880	46,440
Receivable from Prrojects	797,656	1,657,271
Advance to Dean CDC	-	25,000
Advance to Registrar OU	-	20,000,000
K.Balaiah	10,000	10,000
Rent Receivables	93,135	-
TOTAL	26,079,293	64,896,197



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

9. ACADAMIC FEES

Particulars	For the Year Ended 2023-24 Rs.	For the Year Ended 2022-23 Rs.
Tuition fee Fee collection	658,351,056	754,414,511
Less :Opening Fee Receivables	671,560,530	594,104,288
	(13,209,474)	160,310,223
Add :Fee Receivable at the year end	1,079,606,027	671,560,530
Fee Income for the year	1,066,396,553	831,870,753

Fee Receivables at the year end include fee Reimbursement amount of Rs.1,06,03,28,300/- to be received from Government towards Scholarship Students for various Courses.

10. OTHER INCOME

Particulars	For the Year Ended 2023-24 Rs.	For the Year Ended 2022-23 Rs.
Examination fees	26,522,892	24,670,934
Other Fees	10,916,926	14,026,422
Student Transport Fee	28,491,792	27,467,807
College Services Fees	6,526,500	6,953,500
Tuition fees fine	439,384	48,746
Soft Skills course	-	124,000
Library Fine	16,325	5,040
Scrap	145,900	313,900
Interest others	-	233,950
Consultancy Services	2,927,319	246,383
Rent for ICICI bank Premises	3,096,000	3,096,000
Xerox Rental Charges	-	453,884
Other Registration fee income	7,786,408	2,491,575
Conference and seminar receipts	9,185,012	2,336,052
Electricity Charges Received	231,214	114,239
Donations Received	-	1,500,000
Exam Income Third Party	352,777	-
Rent Received Canteen	799,296	-
Rent Received XEROX	30,000	-
Rent Received Book Store	24,000	-
Rent Received Stalls Sudhee & Shruthi 2024	346,610	-
Misc. Income	55	5,723
Rent for Staff Quarters	428,270	380,345
TOTAL	98,266,680	84,468,500



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

11. STAFF COSTS

Particulars	For the Year Ended 2023-24 Rs.	For the Year Ended 2022-23 Rs.
Teaching staff salaries	527,073,286	438,879,209
Non-Teaching Staff Salaries	145,006,074	120,415,966
EL Encashment	47,142,495	2,210,898
Management Contribution to PF	6,932,094	6,314,418
Gratuity	14,459,187	5,314,188
Mediclaime insurance for staff	2,841,408	2,331,431
Subsistence allowance	352,300	-
Remuneration	384,000	1,018,500
Special Allowance	941,974	428,000
Admin. Charges (EPF)	289,820	263,107
ESI Management Contribution	190,660	190,769
EDLIF	289,813	263,091
Staff Uniform	83,962	53,097
Medical Assistance	19,238	16,344
Employees Group Accidental Insurance	61,894	121,799
TOTAL	746,068,205	577,820,817

12. TRANSPORT CHARGES

Particulars	For the Year Ended 2023-24 Rs.	For the Year Ended 2022-23 Rs.
Vehicle Maintenance	4,873,755	1,310,811
Vehicle Insurance Premium	82,023	409,258
Vehicle Hire Charges	-	3,176,115
Road Tax	-	86,932
TOTAL	4,955,777	4,983,116



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

13. ADMINISTRATIVE EXPENSES

Particulars	For the Year Ended 2023-24 Rs. .	For the Year Ended 2022-23 Rs.
Electricity Charges	17,131,126	10,889,396
Security Charges	4,342,249	4,578,125
Legal Fees	1,695,000	836,000
AMC Charges	2,184,300	2,215,869
Applications Verification fee (O.U)	485,000	-
Advertisement	2,739,009	1,700,017
Printing & Stationery	1,650,103	1,605,421
Hospitality / Entertainment	1,351,307	1,119,712
Property Tax	3,467,172	1,506,141
Finance Cost	10,714	-
Telephone and Internet Charges	1,873,212	2,114,308
Repairs & Maintenance	33,841,883	1,366,916
NBA Expenditure	3,870,519	-
Campus Maintenance	2,012,182	-
Orientation Programme	997,312	1,362,010
Honorarium	39,500	593,509
Electrical Maintenance	2,179,049	662,793
Internal Audit Fees	270,147	360,580
Travel Expenses	77,603	38,950
Conveyance	101,278	85,995
AICTE	2,433,000	75,380
Greenary	304,042	-
Professional Charges	4,332,169	295,745
Conference and Seminar Expenses	678,452	812,226
Insurance on Assets	104,539	5,496
Statutory Audit Fee	239,650	224,200
Membership fees	175,618	57,141
Research & Development Expenditure	23,118,179	-
Induction Programme	-	179,001
Bank Charges	-	87,418
Locker Rent	5,074	5,074
House Keeping Services	14,136,553	8,575,303
Computer & Website Maintenance	1,398,533	851,799
Software Expenses	3,356,661	7,770,377
TEQIP Expenditure	-	3,776,446
ISO Audit Expenses	35,400	84,560
Staff Welfare	152,138	158,624
BOS & Academic Council Meeting	255,739	124,000
rent on equipment	29,500	70,800
Research day expenditure	784,988	231,539
Interest paid on Vehicle Loan	231,294	122,617
ACIC- CBIT Expenditure	11,131,885	-
Accreditation expenses	1,328,335	687,300
Interest Paid on GST	62,128	112,006
Admission Expenses	924,273	29,512
Interview Expenses	739,596	677,000
Meeting Expenses	588,834	121,906
Covid-19 Preventive Expenses	-	500
AFRC Processing Fees	-	120,000
Fire Safety Expenses	267,184	-
Faculty development Program	385,085	63,751
Project Expenses (Institute Contribution)	1,734,408	379,516
TDS Filling Charges	23,990	12,939
Consultancy Expenses	5,323,589	30,650
Independence Day Expenses	95,859	56,566
Womens Day Expenses	75,111	82,875
Student Welfare	145,428	183,010
Indirect tax paid	5,008	224,222
R & E Hub exp	15,340	88,712
Publications	20,000	17,000
Fees & Charges	114,087	20,001,501
Canteen Expenses	24,368,962	18,160,719
Miscellaneous Expenses	220,728	12,000
Office Maintenance Expenses	218,252	-
University NOC Fee	428,250	-
Affiliation Fee OU	1,817,000	-
Certificate Verification charges (O.U)	577,700	-
Scholarship to Students (PG)	4,050,000	4,974,000
Scholarship to Students (UG)	2,794,225	-
Other Expenses	-	802,550
TOTAL	189,545,451	101,381,722



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

14. LAB RECURRING EXPENSES

Particulars	For the Year Ended 2023-24 Rs.	For the Year Ended 2022-23 Rs.
Civil Engineering	231,012	66,873
E.C.E.	183,320	-
Bio-technology	1,118,932	865,592
E.E.E.	88,918	606,779
Chemical Engineering	73,340	70,095
Mechanical Engineering	333,477	514,041
C.S.E.	19,757	-
Chemistry	158,652	157,756
Physics	83,630	45,241
Exam Branch	6,726	-
English Language Lab	29,400	-
Library	4,861,382	4,998,829
Information Technology	13,740	7,248
TOTAL	7,202,286	7,332,454

15. STUDENT ACTIVITIES

Particulars	For the Year Ended 2023-24 Rs.	For the Year Ended 2022-23 Rs.
	Total	
SRUTHI Annual Festival Exps	4,385,459	5,184,732
Student Projects	409,209	50,435
Students Tours	73,353	7,140
Student Program Expesnse	208,126	
Sports & Games	1,594,905	401,810
Farewell party	34,650	1,416
Freshers Party	9,975	-
SUDHEE Expenditure	2,044,679	2,087,519
Club Expenses	6,836,556	3,894,945
Students training programme	336,687	132,180
Student Insurance	107,261	24,371
TOTAL	16,040,860	11,784,548

