Phone: 40079475 Mobile: 93910 04760



K. Venkateswara Rao & Associates Chartered Accountants

Door No. 3-6-643, Flat No. 202, Shreya's Elegance Apts, Street No-9, Ashok Nagar Road, Himayathnagar, Hyderabad - 500 029. e-mail: v_kommineni@yahoo.com

Auditor's Report

To The Members, J B Institute of Engineering & Technology, Hyderabad.

I have examined the annexed Balance Sheet of M/s JB Institute of Engineering & Technology, Hyderabad, as at 31st March, 2023, and the annexed Income and Expenditure Account for the year ended on that date. These Financial Statements are the responsibility of the Institution's management. My responsibility is to express an opinion on these Financial Statements based on my audit.

I conducted my audit in accordance with auditing standards generally accepted in India. Those Standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. An audit includes examining on a test basis, evidence supporting the amounts and disclosures in the Financial Statements. An audit also includes assessing the accounting principles and significant estimates made by management, as well as evaluating the overall financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

1. I have obtained all the information and Explanations, which to the best of my knowledge and belief were necessary for the purpose of my audit.

2. In my opinion, Proper books of accounts have been maintained to reflect the year's transactions so far as it appears from my examination of such books.

3. The balances of various parties lying in Loans, Current Assets and Liabilities are subject to confirmation.

Subject to the above:

In my opinion and to the best of my information and according to the explanations given to me the accounts, read with notes there on, give a true and fair view.

a) In the case of the Balance Sheet of the state of affairs of M/s JB Institute of Engineering & Technology Hyderabad as at 31.03.2023, and

b) In the case of the Income and Expenditure Account of the Excess of Income over Expenditure for the year ended on that date.



For K. Venkateswara Rao & Associates

Chartered Accountants

FRN: 006374S

K.Venkateswara Rao

Proprietor M.No.027305

UDIN: 23027305BGYTLO2161

Place: Hyderabad Date: 09-09-2023

YENKAPALLY, MOINABAD MANDAL, RANGA REDDY- (Dist)

BALANCE SHEET AS AT 31st March.2023

DALANCE STILLT AS AT 3	TOT MAIOTI, EULO	
	NOTE	As at 31.03.2023 Rupees
SOURCES OF FUNDS		
Capital Fund		11,44,49,757
Reserves & Surplus	II	33,25,33,104
Secured Loans	III	2,30,17,321
Current Liabilities & Provisions	IV	5,71,68,279
		52,71,68,461
APPLICATION OF FUNDS FIXED ASSETS	V	
Gross Block		51,25,65,726
Less: Depreciation		36,80,09,140
Net Block		14,45,56,586
CURRENT ASSETS, LOANS & ADVANCES		
Cash & Bank Balances	VI	15,40,48,063
Loans & Advances	VII	22,60,83,517
Other Current Assets	VIII	24,80,295
		52,71,68,461
Notes on Accounts	XIII	- 3

See accompanying notes forming part of the financial statements As per our report of even date

Rao &

Hyderabad

Chartered Acc

M.No: 027305

for K. Venkateswara Rao & Associates

Chartered Accountants Firm Reg No.006374S

K. Venkateswara Rao

Proprietor M.No.027305

UDIN.23027305BGYTLO2161

On behalf of board of Governers

mer dhe La

J.V.Krishna Rao

Secretary

J.Vamshidhar Rao

Vice President

Hyderabad, 09-09-2023

YENKAPALLY, MOINABAD MANDAL, RANGA REDDY- (Dist)

Income & Expenditure Account for the year ended 31st March,2023

	NOTE	As on 31.03.2023 Rupees
INCOME		8
Student Tuition Fee		22,21,92,877
Student Admission Fee		1,65,08,140
Student Examination Fee		98,03,556
Interest income	_	48,88,382
Student Hostel Fee		2,55,44,856
Student Transport Fee		1,36,11,397
Other Income		41,45,015
	-	29,66,94,222
EXPENDITURE	184	
College Running Expenses	IX	3,62,89,737
Payments & Benefits to Employees	X	12,69,19,330
Administrative Expenses	XI	5,26,13,649
Interest and Financial Charges	XII	27,79,006
Depreciation		1,65,78,467
		23,51,80,189
Excess of Income Over Expenditure carried to Balance Sheet		6,15,14,034

See accompanying notes forming part of the financial statements

ara Rao &

Hyderabad

Chartered A

As per our report of even date

for K. Venkateswara Rao & Associates

Chartered Accountants

Firm Reg No.006374S

K.Venkateswara Rao

Proprietor M.No.027305

UDIN.23027305BGYTLO2161

On behalf of board of Governers

J.V.Krishna Rao

Secretary

J.Vamshidhar Rao

Vice President

Hyderabad, 09-09-2023

YENKAPALLY, MOINABAD MANDAL, RANGA REDDY- (Dist)

NOTES FORMING PART OF BALANCE SHEET

NOTES FORMING PART OF BALANCE SHEET	As at
	31.03.2023
	Rupees
NOTE - I	Rupees
Capital Fund	ω.
Opening Balance	11 44 40 757
Opening Balance	11,44,49,757 11,44,49,757
NOTE - II	11,44,49,757
Reserves & Surpluses	27 40 40 070
Opening Balance	27,10,19,070
Add: Excess of Income over expenditure	6,15,14,034
	33,25,33,104
NOTE III	
NOTE - III	
Secured Loans	0.00.00.455
Syndicate Bank Term Loan	2,06,29,457
(Secured Against the Land & Buildings)	
Vehicle Loans	22.07.004
(Secured against hypothication of assets purchased)	23,87,864
(Secured against hypothication of assets purchased)	
	2,30,17,321
NOTE - IV	2,30,17,321
Current Liabilities & Provisions	
Sundry Creditors	1 70 01 000
Other Liablities	1,76,01,608
Other Liabilities	3,95,66,672 5,71,68,279
NOTE - VI	3,71,00,279
Cash & Bank Balances	
Cash in hand	2 02 705
Cash with Bank	2,92,785 1,77,29,870
Fixed Deposit with Banks	13,60,25,408
Thou Bopooli Will Bullio	15,40,48,063
NOTE - VII	10,40,40,003
Loans & Advances	
Loans & Advances	22 60 92 517
Locatio di Advantoco	22,60,83,517 22,60,83,517
NOTE - VII	22,00,03,317
Other Current Assets	
0.11	24 90 205
Jara Rao & A	24,80,295
85 N	24,80,295
Others Wyderabad Wyderabad Wyderabad Wyderabad	24,00,295
WO HYDE 027305 10	

Chartered Acco

NOTES FORMING PART OF INCOME & EXPENDITURE ACCOUNT

	As on 31.03.2023 Rupees
NOTE - IX	•
College Running Expenses	
Affiliation Fee	9,84,889
AICTE - Fee	5,00,000
College Maintenance	65,21,201
Examination Expenses	62,55,112
Journals & Subscriptions	6,37,296
Student Training & Placement Expenses	7,32,757
Student Mess Expenses	1,17,56,557
Lab Maintenance	20,25,462
Inspection Fee & Expenses	1,62,500
House Keeping Services	52,63,130
Games & Sports Expenses	9,52,693
Property Tax	4,98,140
	3,62,89,737
NOTE - X	
Payments & Benefits to Employees	
Salaries & Allowances Teaching	9,66,09,067
Salaries & Allowance Non-Teaching	2,96,60,254
Contribution to Gratuity Fund	6,50,009
Culata Rao & Asig	12,69,19,330
Hyderabad M.No. 027305	

On Opening WDV

FIXED ASSETS - NOTE - V

Additions Less Additions where than As at 31st Rates As at 31st For the year from this fromths March, 2023 Rates 155, 202										(All figur	(All figures in Rs)
FASETS As at 1st April, 2022 Ab at 1st Emonths As at 31st Emonths For the year As at 31st Emonths			GRO	SS BLOCK				DEPRECIATION		NET BLOCK	OCK
tit 48.35.478 than 6 months March, 2022 March, 2022 Depreciation March, 2023	DESCRIPTION OF ASSETS	As at 1st	Additions Less	Additions More than	As at 31st		As at 31st	For the year	As at 31st	As at 31st	As at 31st
tft 48.35.478 1.96.766 1.8% 30.93.727 2.61.263 33.54.990 14 tft 1.96.766 18% 1.71.339 3.805 1.75.202 4 ent 1.96.766 18% 7.70.383 7.72.16 77.81.07 7.73.10 4.51.833 4 2.0.16.96.627 2.0.16.96.627 1.0% 1.2.80.78.59 3.45.00 1.77.300 1.77.300 1.77.210 4.51.833 1.77.210 4.51.833 1.77.210 4.51.833 1.77.210 4.51.833 1.77.210 4.51.833 1.77.210 4.51.833 1.77.210 4.51.833 1.77.202 4.51.833 1.77.210 1.77.210 1.77.210 1.77.210 1.77.210 1.77.210 1.77.210 1.77.210 1.77.210 1.77.210 1.77.210 1.77.210 1.77.210 1.77.210 1.77.210 1.77.210 1.77.210 1.77.210 1.77.210 1.77.210 1.77.210 1.77.210 1.77.210 1.77.210 1.77.210 1.77.210 1.77.210 1.77.210 1.77.210 1.77.210 1.77.2		April, 2022	than 6 months	6 months	March, 2023	Kates	March, 2022	Depreciation	March, 2023	March, 2023	March, 2022
1,0,0,0,0,0,0,0,0,0,0,0,0,0,0,0,0,0,0,0	Air Condition Followent	48 35 478			05 75 A70	4 507	בנר ניס סנ				
1,75,702 1,75,702 1,75,702 1,75,702 1,75,702 1,75,702 1,75,702 1,75,702 1,75,702 1,75,702 1,75,702 1,75,702 1,75,702 1,75,702 1,75,702 1,75,702 1,75,702 1,75,702 1,75,702 1,75,702 1,75,702 1,75,702 1,75,702 1,75,702 1,75,702 1,75,702 1,75,702 1,75,702 1,75,702 1,75,702 1,75,702 1,75,702 1,75,702 1,75,702 1,75,702 1,75,702 1,75,702 1,75,702 1,75,702 1,75,702 1,75,702 1,75,702 1,75,702 1,75,702 1,75,702 1,75,702 1,75,702 1,75,702 1,75,702 1,75,702 1,75,702 1,75,702 1,75,702 1,75,702 1,75,702 1,75,702 1,75,702 1,75,702 1,75,702 1,75,702 1,75,702 1,75,702 1,75,702 1,75,702 1,75,702 1,75,702 1,75,702 1,75,702 1,75,702 1,75,702 1,75,702 1,75,702 1,75,702 1,75,702 1,75,702 1,75,702 1,75,702 1,75,702 1,75,702 1,75,702 1,75,702 1,75,702 1,75,702 1,75,702 1,75,702 1,75,702 1,75,702 1,75,702 1,75,702 1,75,702 1,75,702 1,75,702 1,75,702 1,75,702 1,75,702 1,75,702 1,75,702 1,75,702 1,75,702 1,75,702 1,75,702 1,75,702 1,75,702 1,75,702 1,75,702 1,75,702 1,75,702 1,75,702 1,75,702 1,75,702 1,75,702 1,75,702 1,75,702 1,75,702 1,75,702 1,75,702 1,75,702 1,75,702 1,75,702 1,75,702 1,75,702 1,75,702 1,75,702 1,75,702 1,75,702 1,75,702 1,75,702 1,75,702 1,75,702 1,75,702 1,75,702 1,75,702 1,75,702 1,75,702 1,75,702 1,75,702 1,75,702 1,75,702 1,75,702 1,75,702 1,75,702 1,75,702 1,75,702 1,75,702 1,75,702 1,75,702 1,75,702 1,75,702 1,75,702 1,75,702 1,75,702 1,75,702 1,75,702 1,75,702 1,75,702 1,75,702 1,75,702 1,75,702 1,75,702 1,75,702 1,75,702 1,75,702 1,75,702 1,75,702 1,75,702 1,75,702 1,75,702 1,75,702 1,75,702 1,75,702 1,75,702 1,75,702 1,75,702 1,75,702 1,75,702 1,75,702 1,75,702 1,75,702 1,75,702 1,75,702 1,75,702 1,75,702 1,75,702 1,75,702 1,75,702 1,75,702	Rio Tech Lah Fourinment	327 30 1			48,35,478	15%	30,93,727	7,61,263	33,54,990	14,80,488	17,41,751
Science Scie	Dio Medial lab Carrissian	1,30,700			1,96,766	15%	1,71,397	3,805	1,75,202	21,564	25,369
20.16.96.02.03 20.16.96.02.03 1.5% (A)078 2.1.57.2 2.1.57.2 4.51.875 1.5.40.78 1.5.40.78 1.5.40.78 1.5.40.78 1.5.40.78 1.5.40.78 1.5.40.78 1.5.40.78 1.5.40.78 1.5.40.78 1.5.40.78 1.5.40.78 1.5.40.78 1.5.40.78 1.5.40.78 1.5.40.78 1.5.40.78 1.5.40.78 1.5.40.78 1.5.40.78 1.5.40.78 1.5.40.78 1.5.40.78 1.5.40.78 1.5.40.78 1.5.40.78 1.5.40.78 1.5.40.78 1.5.40.78 1.5.40.78 1.5.40.78 1.5.40.78 1.5.40.78 1.5.40.78 1.5.40.78 1.5.40.78 1.5.40.78 1.5.40.78 1.5.40.78 1.5.40.78 1.5.40.78 1.5.40.78 1.5.40.78 1.5.40.78 1.5.40.78 1.5.40.78 1.5.40.78 1.5.40.78 1.5.40.78 1.5.40.78 1.5.40.78 1.5.40.78 1.5.40.78 1.5.40.78 1.5.40.78 1.5.40.78 1.5.40.78 1.5.40.78 1.5.40.78 1.5.40.78 1.5.40.78 1.5.40.78 1.5.40.78 1.5.40.78 1.5.40.78 1.5.40.78 1.5.40.78 1.5.40.78 1.5.40.78	Bio-imedial Lab Equipment	82,18,635			82,18,635	15%	77,03,859	77,216	77,81,075	4,37,560	5,14,776
20,16,96,827 20,16,96,827 10% 12,80,78 56,1807 13,54,40,369 6,625 17,74,789 11,180,2449 17,74,789 17,74,789 17,74,789 17,24,789 17,24,789 17,24,789 17,24,789 17,24,789 17,24,789 17,24,789 17,24,789 17,24,789 17,24,789 17,24,789 17,24,789 17,24,789 17,24,789 17,24,789 17,24,789 17,24,789 17,24,789 17,24,789 17,24,789 17,24,789 17,24,789 17,24,789 17,24,789 17,24,789 17,24,789 17,24,789 17,24,789 17,24,789 17,24,789 17,24,789 17,24,789 17,24,789 17,24,789 17,24,789 17,24,789 17,24,789 17,24,789 17,24,789 17,24,789 17,24,789 17,24,789 17,24,789 17,24,789 17,24,789 17,24,789 17,24,789 17,24,789 17,24,789 17,24,789 17,24,789 17,24,789 17,24,789 17,24,789 17,24,789 17,24,789 17,24,789 17,24,789 17,24,789 17,24,789 17,24,789 17,24,789 17,24,789 17,24,789 17,24,789 17,24,789 17,24,789 17,24,789 17,24,789 17,24,789 17,24,789 17,24,789 17,24,789 17,24,789 17,24,789 17,24,789 17,24,789 17,24,789 17,24,789 17,24,789 17,24,789 17,24,789 17,24,789 17,24,789 17,24,789 17,24,789 17,24,789 17,24,789 17,24,789 17,24,789 17,24,789 17,24,789 17,24,789 17,24,789 17,24,789 17,24,789 17,24,789 17,24,789 17,24,789 17,24,789 17,24,789 17,24,789 17,24,789 17,24,789 17,24,789 17,24,789 17,24,789 17,24,789 17,24,789 17,24,789 17,24,789 17,24,789 17,24,789 17,24,789 17,24,789 17,24,789 17,24,789 17,24,789 17,24,789 17,24,789 17,24,789 17,24,789 17,24,789 17,24,789 17,24,789 17,24,789 17,24,789 17,24,789 17,24,789 17,24,789 17,24,789 17,24,789 17,24,789 17,24,789 17,24,789 17,24,789 17,24,789 17,24,789 17,24,789 17,24,789 17,24,789 17,24,789 17,24,789 17,24,789 17,24,789 17,24,789 17,24,789 17,24,789 17,24,789 17,24,789 17,24,789 17,24,789 17,24,789 17,24,789 17,24,789 17,24,789 17,24,789 17,24,789 17,24,	Bore well	5,74,078			5,74,078	15%	4,30,263	21,572	4,51,835	1,22,243	1,43,815
54,56,783 54,56,783 15% 34,40,457 3,02,449 37,42,906 17,2 nt 1,20,00,636 731,083,769 40% 11,19,697 46,2039 15,81,726 66,6 nt 1,80,00,636 1,5% 1,50,35,909 4,44,709 1,58,1326 66,6 ent 2,21,47,101 1,80,00,636 15% 1,50,35,909 4,44,709 1,54,80,18 25,74,14 4,15,02,141 4,15,94,147 4,15,94,147 1,80,19,447 1,80,19,415 31,59 2,5,54,18 2,5,44,18 4,15,94,147 1,80,19,417 1,80,19,52 35,769 1,44,709 1,41,20 1,41,20 1,41,20 1,41,20 1,41,20 1,41,20 1,41,20 1,41,20 1,41,20 1,41,20 1,41,20 1,41,20 1,41,20 1,41,20 1,41,20 1,41,20 1,41,20 1,41,20 1,41,20 1,41,20 1,41,20 1,41,20 1,41,20 1,41,20 1,41,20 1,41,20 1,41,20 1,41,20 1,41,20 1,41,20 1,41,20 1,41,20 1,41,20 </td <td>Buildings</td> <td>20,16,96,627</td> <td></td> <td></td> <td>20,16,96,627</td> <td>10%</td> <td>12,80,78,562</td> <td>73,61,807</td> <td>13,54,40,369</td> <td>6,62,56,259</td> <td>7.36,18,065</td>	Buildings	20,16,96,627			20,16,96,627	10%	12,80,78,562	73,61,807	13,54,40,369	6,62,56,259	7.36,18,065
Table	Civil Lab Equipments	54,56,783			54,56,783	15%	34,40,457	3,02,449	37,42,906	17,13,877	20,16,326
731,08,380 1,31,08,380 1,63,89,640 18,43,496 7,03,43,136 27,7 nt 1,50,00,636 1,54,80,0636 1,54,80,618 2,52,33,99 4,44,709 1,54,80,618 25,53 ent 2,21,17,101 1,50,20,80 1,50,20,80 7,27,158 93,82,243 41,11,101 4,15,94,147 2,21,17,101 1,50 1,54,10 1,56,816 2,74,74,800 1,41,11 2,21,17,101 2,21,17,101 1,50 2,59,05,984 15,68,816 2,74,74,800 1,41,11 2,5,54,418 2,5,44,18 1,50 2,51,59 2,51,59 2,74,74,800 1,41,11 2,5,64,18 2,5,44,18 1,50 2,74,74,800 1,41,11 2,74,74,800 2,74,74,800 1,41,11 2,5,80,512 2,0 2,50,59 4,56,23 1,56,816 2,74,74,800 1,41,11 1,5,80,512 2,0 2,54,38 1,56 2,54,38 1,39,302 2,51,39 1,1,62 2,80,512 40 4,56,51,012 3,66,38 3,63,30 3,54,38	Computer Software	22,74,769			22,74,769	40%	11,19,697	4,62,029	15,81,726	6,93,043	11.55.072
rift 1,80,00,636 1,80,00,636 1,80,00,636 1,50,35,909 4,44,709 1,54,80,618 25,524 ent 2,21,17,101 1,35,02,804 1,50,35,905 7,27,188 93,82,243 41,2 ent 2,21,17,101 15% 1,83,55,118 5,64,297 1,89,19,415 31,43 4,15,94,147 2,21,17,101 15% 2,55,4418 15% 2,53,178 2,74,74,800 1,41,1 2,5,44,18 2,54,418 15% 25,54,418 15% 2,51,597 35,769 2,74,74,800 1,41,1 2,5,54,418 2,54,418 15% 2,51,597 35,68,31 1,41,1 2,74,74,800 1,41,1 2,5,64,418 1,58,51,101 4,91,237 4,91,237 35,102 2,21,1,4 3,58,13,1 3,58,13,1 3,59,58 1,13,23,79 1,13,23,79 2,21,3,4 3,53,102 2,21,3,4 3,53,102 3,53,102 3,53,102 3,53,102 3,53,102 3,53,102 3,53,102 3,53,102 3,53,102 3,53,102 3,53,102 3,53,102 3,53,102 <td>Computers</td> <td>7,31,08,380</td> <td></td> <td></td> <td>7,31,08,380</td> <td>40%</td> <td>6,84,99,640</td> <td>18,43,496</td> <td>7,03,43,136</td> <td>27,65,244</td> <td>46,08,740</td>	Computers	7,31,08,380			7,31,08,380	40%	6,84,99,640	18,43,496	7,03,43,136	27,65,244	46,08,740
ent 1,35,02,804 1,95 1,95,02,804 15% 185,55,085 7,27,158 93,82,243 41,54,174 ent 2,21,17,101 15% 1,83,55,118 5,64,297 1,891,9415 31,54,174 189,19,415 31,54,174 31,54,174 31,54,174 31,54,174 31,54,174 31,54,174 31,54,174 31,54,174 31,54,174 31,54,174 31,54,174 31,54,174 31,54,174 31,54,174 31,54,174 31,54,174 31,54,174 31,54,174 31,54,174 31,54,174 31,54,174 31,54,174 31,54,174 31,54,174 31,54,174 31,54,174 31,54,174 31,54,174 31,54,174 31,54,174 31,54,174 31,54,174 31,54,174 31,54,174 31,54,174 31,54,174 31,54,174 31,54,174 31,54,174 31,54,174 31,54,174 31,54,174 31,54,174 31,54,174 31,54,174 31,54,174 31,54,174 31,54,174 31,54,174 31,54,174 31,54,174 31,54,174 31,54,174 31,54,174 31,54,174 31,54,174 31,54,174 31,54,174 <td< td=""><td>Electrical Lab Equipment</td><td>1,80,00,636</td><td></td><td></td><td>1,80,00,636</td><td>15%</td><td>1,50,35,909</td><td>4,44,709</td><td>1,54,80,618</td><td>25,20,018</td><td>79.64.727</td></td<>	Electrical Lab Equipment	1,80,00,636			1,80,00,636	15%	1,50,35,909	4,44,709	1,54,80,618	25,20,018	79.64.727
ent 2,21,17,101	Electrical Fittings	1,35,02,804			1,35,02,804	15%	86,55,085	7,27,158	93,82,243	41,20,561	48.47.719
4,15,94,147 4,15,94,147 10% 2,59,05/984 15,68,816 2,74,74,800 1,415,94,147 25,54,418 25,54,418 15% 23,15,957 35,769 23,51,726 2,0 2,01,632 2,01,632 40% 1,98,234 1,359 1,99,593 2,0 2,01,632 5,180,512 40% 1,98,234 1,359 1,99,593 2,0 6,11,962 6,11,962 15,80,512 40% 45,51,012 4,91,800 50,42,812 7,3 ent 1,36,89,210 1,36,89,210 1,36,89,210 1,90,60,363 4,17,427 1,132,33,90 23,48,66 11,32,37,90 23,48,66 11,32,37,90 23,85,866 11,32,37,90 23,85,866 11,32,37,90 23,85,866 11,32,37,90 23,85,866 11,32,37,90 23,85,866 11,32,37,90 23,85,866 11,32,37,90 23,85,866 11,32,37,90 23,85,866 11,32,37,90 23,85,866 11,32,37,90 23,85,866 11,32,37,90 23,85,366 44,74,806 23,36,94,184 23,36,94,184 23,36,94,184 23,36,94,184 </td <td>Electronics Lab Equipment</td> <td>2,21,17,101</td> <td></td> <td></td> <td>2,21,17,101</td> <td>15%</td> <td>1,83,55,118</td> <td>5.64.297</td> <td>1.89.19,415</td> <td>31,97,686</td> <td>37 61 983</td>	Electronics Lab Equipment	2,21,17,101			2,21,17,101	15%	1,83,55,118	5.64.297	1.89.19,415	31,97,686	37 61 983
25,54,418 15% 23,15,957 35,769 23,51,726 2,01,632 2,01,632 2,01,632 40% 1,98,234 1,359 1,99,593 2,01,726 2,01,632 2,01,632 40% 1,98,234 1,359 1,99,593 2,73,51,726 2,73,51,726 2,73,51,726 2,73,51,726 2,73,51,726 2,73,51,726 2,73,51,012 44,91,800 50,42,812 7,73 2,31,323,790 2,31,323,790 2,31,323,790 2,31,323,790 2,31,323,790 2,31,323,790 2,31,323,790 2,31,323,790 2,31,323,790 2,31,323,790 2,31,323,790 2,31,323,790 2,31,323,790 2,31,323,790 2,31,323,790 2,31,323,790 2,31,323,790 2,31,323,790 2,31,323,790 2,31,323,790 2,31,323,790 2,31,323,790 2,31,323,790 2,31,323,790 2,31,323,790 2,31,323,790 2,31,323,790 2,31,323,790 2,31,323,790 2,31,323,790 2,31,323,790 2,31,323,790 2,31,323,790 2,31,323,790 2,31,323,790 2,31,323,70,334 4,31,421 2,31,44,21 2,31,44,21 2,31,44,21 2,31,44,21 2,31,44,21 2,	Furniture & Fixtures	4,15,94,147			4,15,94,147	10%	2,59,05,984	15,68,816	2.74.74.800	1.41.19.347	1 56 88 163
2,01,632 2,01,632 40% 1,98,234 1,359 1,99,593 27,30,512 ent 1,36,9512 40,91,800 57,80,512 40,91,800 50,42,812 7,3 ent 1,36,89,10 6,11,962 15% 3,54,389 38,636 3,93,025 2,1 1,28,89,210 1,36,89,210 15% 1,09,06,363 4,17,427 1,13,23,790 23,6 44,16,513 1,28,05,828 15% 74,19,101 8,08,023 82,27,034 45,13,33 45,00,000 45,00,000 40% 44,18,101 8,09,023 82,27,034 45,78,06 1,58,51,766 1,58,51,766 40% 1,36,78,094 8,69,469 1,45,47,563 13 1,27,358 1,27,358 1,58,51,766 40% 2,36,60,830 33,354 2,36,94,184 5 1,27,358 1,27,358 1,58,786 1,24,76 1,24,76 1,24,76 1,24,76 1,24,76 1,24,76 1,24,76 1,24,76 1,24,76 1,24,76 1,24,76 1,24,77 1,65,78,67 <td>Generator</td> <td>25,54,418</td> <td></td> <td></td> <td>25,54,418</td> <td>15%</td> <td>23.15.957</td> <td>35,769</td> <td>23.51.726</td> <td>202 692</td> <td>2 38 461</td>	Generator	25,54,418			25,54,418	15%	23.15.957	35,769	23.51.726	202 692	2 38 461
57,80,512 57,80,512 40% 45,51,012 4,91,800 50,42,812 7,3 ent 1,1962 1,58,89,210 1,58,89,210 1,58,89,210 1,58,89,210 1,58,89,210 1,58,89,210 1,58,89,210 1,58,89,210 1,58,89,210 1,58,89,210 1,58,89,210 1,58,89,210 1,58,89,210 1,58,89,210 1,58,89,210 1,58,89,210 1,58,89,210 1,58,89,210 1,58,89,210 1,58,89,210 1,58,89,210 1,58,89,210 1,58,89,210 1,58,89,210 1,58,89,210 1,58,89,210 1,58,59,210 1,58,59,210 1,58,59,210 1,58,59,210 1,58,59,210 1,58,59,210 1,58,59,210 1,58,59,210 1,58,59,210 1,58,59,210 1,58,59,210 1,58,59,210 1,58,59,210 1,58,59,210 1,58,59,210 1,58,59,210 1,58,59,210 1,58,59,210 1,58,59,210 1,58,59,210 1,58,59,210 1,58,59,210 1,58,59,210 1,58,59,210 1,58,59,210 1,58,59,210 1,58,59,210 1,58,59,210 1,58,59,210 1,58,59,210 1,58,59,210 1,58,59,210 1,58,59,210 1,58,59,210 1,58,59,210 1,58,59,210 <td>Library Book - Digital</td> <td>2,01,632</td> <td></td> <td></td> <td>2,01,632</td> <td>40%</td> <td>1,98,234</td> <td>1,359</td> <td>1.99.593</td> <td>20202</td> <td>3 398</td>	Library Book - Digital	2,01,632			2,01,632	40%	1,98,234	1,359	1.99.593	20202	3 398
ent 1,36,89,210 1,36,89,210 15% 3,54,389 38,636 3,93,025	Library Books	57,80,512			57,80,512	40%	45,51,012	4.91,800	50.42.812	7.37,700	12 29 500
ent 1,36,89,210 1,36,89,210 15% 1,09,06,363 4,17,427 1,13,23,790 2,30,86,340 1,99,526 32,85,866 1,28,05,828 15% 1,28,05,828 15% 1,09,023 82,27,034 2,50,000 40% 44,58,010 16,796 44,74,806 1,58,51,766 40% 1,28,73,44,215 40% 2,37,44,215 40% 1,23,567 33,354 2,36,94,184 1,27,358 15% 1,27,358 15% 1,27,358 15% 1,27,358 15% 1,27,358 15% 1,88,768 2,7,182 2,15,950 1,24,476 1,88,762,29,601 1,00,000 1,00 1,00,000 1,24,476 1,20,000 1,24,476 1,20,000 1,24,476 1,20,000 1,00 1,24,476 1,20,000 1,00 1,24,476 1,20,000 1,00 1,00 1,24,476 1,20,000 1,00 1,00 1,24,476 1,20 1,20,20,000 1,00 1,00 1,00 1,00 1,	Lab Equipment HM	6,11,962			6,11,962	15%	3,54,389	38,636	3.93.025	2.18.937	2.57.573
44,16,513 44,16,513 15% 30,86,340 1,99,526 32,85,866 1,28,05,828 1,28,05,828 15% 74,19,011 8,08,023 82,27,034 45,00,000 46,00,000 40% 44,58,010 16,796 44,74,806 1,58,51,766 1,58,51,766 40% 1,36,78,094 8,69,469 1,45,47,563 1,27,358 2,37,44,215 40% 2,36,60,830 33,354 2,36,94,184 1s 1,27,358 1,27,358 1,23,967 509 1,24,476 ns 3,69,983 15% 1,88,768 27,182 2,15,950	Mechanical Lab Equipment	1,36,89,210			1,36,89,210	15%	1,09,06,363	4,17,427	1,13,23,790	23.65.420	27.82.847
1,28,05,828 1,28,05,828 15% 74,19,011 8,08,023 82,27,034 45,5 45,00,000 45,00,000 40% 44,58,010 16,796 44,74,806 2 1,58,51,766 1,58,51,766 40% 1,36,78,094 8,69,469 1,45,47,563 13,6 2,37,44,215 2,37,44,215 40% 2,36,60,830 33,354 2,36,94,184 5 11,27,358 1,27,358 1,23,967 509 1,24,476 5 18 3,69,883 1,88,768 2,15,950 1,24,476 1,24,476 18 1,27,358 1,58 1,28,366,830 2,15,950 1,24,476	Mining Equipment	44,16,513			44,16,513	15%	30,86,340	1,99,526	32,85,866	11.30,647	13,30,173
45,00,000 40,00,000 40,00,000 40,00,000 40,00,000 40,00,000 40,00,000 40,00,000 40,00,000 40,00,000 40,00,000 40,00,000 40,00,000 40,00,000 40,00,000 40,00,000 40,00,000 40,00,000 40,00,000 40,00,000 40,00,000 40,00,000 40,00,000 40,00,000 40,00,000 40,00,000 40,00,000 40,00,000 40,00,000 40,00,00 40,00,00 40,00,00 40,00,00 40,00,00 40,00,00 40,00,00 40,00,00 40,00,00 40,00,00 40,00,00 40,00,00 40,00,00 40,00,00 40,00,00 40,00,00 40,00,00 40,00,00 40,00,00 40,00,00 40,00,00 40,00,00 40,00,00 40,00 40,00,00 40,00,00 40,00,00 40,00,00 40,00,00 40,00 40,00,00 40,00,00 40,00 40,00 40,00 40,00 40,00 40,00 40,00 40,00 40,00 40,00 40,00 40,00 40,00 40,00 40,00 40,00 40,00 40,00	Office Equipment	1,28,05,828			1,28,05,828	15%	74,19,011	8,08,023	82,27,034	45.78.794	53.86.817
1,58,51,766	Solar Power Equipment	45,00,000			45,00,000	40%	44,58,010	16,796	44,74,806	25,194	41,990
2,37,44,215 2,37,44,215 40% 2,36,60,830 33,354 2,36,94,184 5 in 1,27,358 1,23,967 509 1,24,476 1,24,476 1,24,476 1,24,476 1,24,476 1,24,476 1,24,476 1,24,476 1,24,476 1,24,476 1,24,476 1,24,476 1,24,476 1,24,476 1,24,476 1,24,476 1,24,476 1,24,476 1,24,476 1,24,476 1,24,476 1,24,476 1,24,476 1,24,476 1,24,476 1,24,476 1,24,476 1,24,476 1,24,476 1,24,476 1,24,476 1,24,476 1,24,476 1,24,476 1,24,476 1,24,476 1,24,476 1,24,476 1,24,476 1,24,476 1,24,476 1,24,476 1,24,476 1,24,476 1,24,476 1,24,476 1,24,476 1,24,476 1,24,476 1,24,476 1,24,476 1,24,476 1,24,476 1,24,476 1,24,476 1,24,476 1,24,476 1,24,476 1,24,476 1,24,476 1,24,476 1,24,476 1,24,476 1,24,476 1,24,476 1,24,476 1,24,476	Vehicles	1,58,51,766			1,58,51,766	40%	1,36,78,094	8,69,469	1,45,47,563	13,04,203	21.73.672
1,27,358 1,27,358 15% 1,23,967 509 1,24,476 3,69,983 3,69,983 15% 1,88,768 27,182 2,15,950 1,5 47,62,29,601 - 47,62,29,601 3,514,30,673 1,55,736,73 1,55,736,73 1,55,736,73 1,55,736,73	Vehicles - Commercial	2,37,44,215			2,37,44,215	40%	2,36,60,830	33,354	2.36.94.184	50.031	83 385
3,69,983	Workshop Equipment	1,27,358			1,27,358	15%	1,23,967	209	1,24,476	2.882	3.391
47,62,29,601 - 47,62,29,601 35,14,30,673 1,65,78,467 35,80,09,140	Water Supply installations	3,69,983			3,69,983	15%	1,88,768	27,182	2,15,950	1,54,033	1,81,215
1,02,00,01	Total	47,62,29,601	1	1	47,62,29,601		35,14,30,673	1,65,78,467	36.80.09.140	10.82.20.461	12 47 98 928

J.B INSTITUTE OF ENGINEERING &TECHNOLOGY Claimed 100% as Application of Money

FIXED ASSETS - NOTE - V

		GRO	GROSS BLOCK				DEPRECIATION		NET BLOCK	NET BLOCK
DESCRIPTION OF ASSETS	As at 1st April,2022	Additions Less than 6 months	Additions More than 6 months	As at 31st March,2023	Rates	As at 31st March,2022	For the year Depreciation	As at 31st March,2023	As at 31st March,2023	As at 31st March,2022
Air Condition Equipment			10.87.135	10.87 135					10 87 125	
Buildings		16,50,923	52,71,540	69.22.463			-		69 27 463	
Computer Software			11,800	11.800			1	3	11 800	
Computers	.a Rao & 1	21,12,100	30,30,000	51,42,100			1	1	51 47 100	
pment	1000		3,42,200	3,42,200			-		3 47 700	
Electrical Fittings	00	2,36,426	5,99,440	8,35,866			1	1	8.35.866	
tures	10		18,43,678	25,32,136			1	1	25,32,136	
Library Books	Agrapane la	1,91,073	5,15,541	7,06,614			1	7	7,06,614	
Office Equipment	Hy 021 30	14,59,370	4,69,283	19,28,653			1	E	19,28,653	
Vehicles - Commercial	ANO.	18,42,250		18,42,250			1	1	18,42,250	
Total	NO.	81 80 600	1 21 70 617	710 13 61 6	+					
1000	100	οροίροίτο	1,31,70,017	2,13,31,217			2)	2,13,51,217	

Schedules forming part of accounts as on 31.03.2023

NOTES ON ACCOUNTS: XI

Accounting policies and notes to accounts forming part of balance sheet:

- I. Significant Accounting Policies:
 - 1. Basis of preparation of Financial Statements:
 - a. The financial statements have been prepared under the historical cost convention and in accordance with generally accepted accounting principles as adopted consistently by the society.
 - b. The society generally follows mercantile system of accounting and recognizes significant items of income & expenditure on accrual basis.
 - 2. Fixed Assets and Depreciation :

Depreciation is provided on the WDV of the fixed assets as on 31st March 2023, and no depreciation has been accounted in the current year for the additions made during the financial year, which has been treated as application of income. Accordingly the addition to fixed assets is shown in the separate schedule. Assets considered for the current year do not include to the extent the values were financed by loan.

II. Notes to Accounts:

- 1. Contingent Liabilities:
 - a. Claims against the society not acknowledged as Debt.

Chartered AC

-NIL-

Estimated amount of contracts remaining to be executed
 Capital accounts and not provided for.

-NIL-

2. Balances shown under Loans & Advances are subject to confirmation from the respective parties.

Vide our report of even date

For K.Venkateswara Rao & Associates

Chartered Accountants

Firm Reg No: 006374S

On behalf Board of Governors

wide No

K.Venkateswara Rao,

Proprietor

M.No. 027305

J.V. Krishna Rao

J-V-Chinhan

Secretary

Hyderabad, 09-09-2023

J. Vamshidhar Rao

Vice President