



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,
JB 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, 2025, 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 31.03.2025, 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.

Place: Hyderabad
Date: 22-10-2025



For **K. Venkateswara Rao & Associates**
Chartered Accountants
FRN: 006374S

K. Venkateswara Rao
Proprietor
M.No. 027305
UDIN. 25027305BMODWC2876

J.B INSTITUTE OF ENGINEERING & TECHNOLOGY

YENKAPALLY, MOINABAD, RANGA REDDY DISTRICT

BALANCE SHEET AS AT 31st March,2025

	NOTE	As at 31-03-2025 Rupees
SOURCES OF FUNDS		
Capital Fund	I	11,44,49,757
Reserves & Surplus	II	42,14,72,555
Secured Loans	III	7,95,54,200
Unsecured Loans	IV	99,41,043
Current Liabilities & Provisions	VI	4,48,07,354
Total		67,02,24,909
APPLICATION OF FUNDS		
FIXED ASSETS	V	
Gross Block		71,68,13,228
Less: Depreciation		43,99,44,865
Net Block		27,68,68,363
Building Work in progress		96,89,684
CURRENT ASSETS, LOANS & ADVANCES		
a) Cash & Bank Balances	VII	9,54,70,608
b) Loans & Advances	VIII	28,81,96,254
Total		67,02,24,909
Notes to Accounts	XVIII	

See accompanying notes forming part of the financial statements

As per our report of even date

for K.Venkateswara Rao & Associates

On behalf of board of Governors

Chartered Accountants

Firm Reg No.006374S

K.Venkateswara Rao

Proprietor

M.No.027305

UDIN.-25027305BMODWC2876

Hyderabad,

22-10-2025



J.V. Krishna Rao
J.V.Krishna Rao
Secretary

J.Vamshidhar Rao
J.Vamshidhar Rao
Vice President

J.B INSTITUTE OF ENGINEERING & TECHNOLOGY

YENKAPALLY, MOINABAD, RANGA REDDY DISTRICT

Income & Expenditure Account for the year ended 31st March,2025

	NOTE	As on 31.03.2025 Rupees
INCOME		
Student Fee Collections		31,14,16,696
Examination Fee Income		1,90,50,784
Interest Income		55,85,450
Hostel Fee Receipts		3,10,30,356
Transport Fee Receipts		2,38,69,099
Other Income	IX	10,76,967
		39,20,29,352
EXPENDITURE		
Payments & Benefits to Employees	X	14,79,39,906
Academic Expenses	XI	2,31,22,879
Repairs & Maintenance	XII	4,34,69,828
Financial Charges	XIII	6,92,485
Rent,rates,taxes & Insurance	XIV	48,35,193
Hostel Expenses	XV	1,37,39,631
Transport Expenses	XVI	1,97,43,716
Miscellaneous Expenses	XVII	3,33,32,747
Depreciation	V	4,48,96,467
		33,17,72,852
Excess of Income over Expenditure		6,02,56,501

See accompanying notes forming part of the financial statements

As per our report of even date

for **K.Venkateswara Rao & Associates**

On behalf of board of Governors

Chartered Accountants

Firm Reg No.006374S

K.Venkateswara Rao

Proprietor

M.No.027305

UDIN.-25027305BMODWC2876

Hyderabad,

22-10-2025



(X)

J.V.Krishna Rao

Secretary

(X)

J.Vamshidhar Rao

Vice President

J.B INSTITUTE OF ENGINEERING & TECHNOLOGY

YENKAPALLY, MOINABAD, RANGA REDDY DISTRICT

NOTES FORMING PART OF BALANCE SHEET

	As at 31.03.2025 Rupees
NOTE - I	
Capital Fund	
Opening Balance	11,44,49,757
	11,44,49,757
NOTE - II	
Reserves & Surpluses	
Opening Balance	36,12,16,054
Add: Excess of Income over Expenditure	6,02,56,501
	42,14,72,555
NOTE - III	
Secured Loans	
Term Loans	7,85,11,737
Vehicle Loans	10,42,463
	7,95,54,200
NOTE - IV	
Unsecured Loans	
From Members & Associates	99,41,043
	99,41,043
NOTE - VI	
Current Liabilities & Provisions	
Sundry Creditors	2,50,71,925
Other Liabilities	1,97,35,430
	4,48,07,354
NOTE - VII	
Cash & Bank Balances	
Cash in hand	4,25,271
Cash with Bank	66,91,845
Fixed Deposit with Banks	8,83,53,492
	9,54,70,608
NOTE - VIII	
Loans & Advances	
Loans & Advances	27,52,56,827
Other Advances (Others)	80,60,479
Other Current Assets	48,78,948
	28,81,96,254



J.B INSTITUTE OF ENGINEERING & TECHNOLOGY

YENKAPALLY, MOINABAD, RANGA REDDY DISTRICT

NOTES FORMING PART OF INCOME & EXPENDITURE ACCOUNT

	As on 31.03.2025 Rupees
NOTE - IX	
Other Income	
Other Income	2,76,680
Sale of Scrap	1,33,898
Prior Period Income	6,66,389
	10,76,967
NOTE - X	
Payments & Benefits to Employees	
Salaries & Allowances - Non Teaching	2,69,51,361
Salaries & Allowances - Teaching	11,26,39,379
PF Employer Contribution	15,48,399
ESI Employer Contribution	1,52,170
Staff Welfare	6,41,169
Gratuity - Employees	31,49,690
Adhoc	28,57,738
	14,79,39,906



J.B INSTITUTE OF ENGINEERING & TECHNOLOGY

YENKAPALLY, MOINABAD, RANGA REDDY DISTRICT

NOTES FORMING PART OF INCOME & EXPENDITURE ACCOUNT

	As on 31.03.2025 Rupees
NOTE - XI	
Academic Expenses	
Administrative Expenses	34,21,387
Affiliation Fee	22,98,168
AFRC Processing Fee	1,70,000
Examination Branch Expenses	84,29,963
JNTU SCM	2,15,140
Journals & Periodicals	6,23,370
Seminar Expense & Academic Expenditure	27,50,124
Sports & Games	18,50,541
Electrical Charges	33,64,186
	2,31,22,879
NOTE - XII	
Repairs & Maintenance	
College Maintenance	95,31,334
Computer Lab Maintenance	25,19,467
Office Maintenance	13,23,358
Repairs & Maintenance (Computers)	10,360
Repairs & Maintenance (Buildings)	2,77,11,119
Repairs&Mnts Ofce Equipmnt	18,23,687
Lab Maintenance	5,50,503
	4,34,69,828
NOTE - XIII	
Financial Charges	
Bank Charges	1,68,251
Interest on Loans	2,25,873
FD Pre Redem Charges	2,98,361
	6,92,485

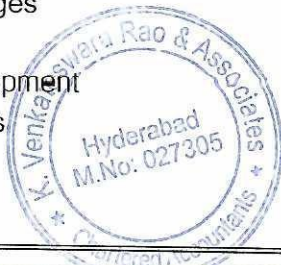


J.B INSTITUTE OF ENGINEERING & TECHNOLOGY

YENKAPALLY, MOINABAD, RANGA REDDY DISTRICT

NOTES FORMING PART OF INCOME & EXPENDITURE ACCOUNT

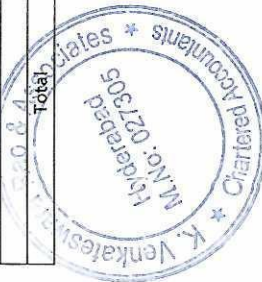
	As on 31.03.2025 Rupees
NOTE - XIV	
Rent,rates,taxes & Insurance	
Rent	31,15,200
Insurance - Students	1,85,142
Property Tax - Gram Panchayat	6,78,465
Insurance - Vehicles	1,28,794
Interest GST	2,990
TDS Arears Prior Period	7,08,402
Duties and Taxes	16,200
	48,35,193
NOTE - XV	
Hostel Expenses	
Hostel Maintenance	8,92,134
MESS Expenses	1,28,47,497
	1,37,39,631
NOTE - XVI	
Transport Expenses	
Student Travel Expenes	1,96,95,866
Transport Expenses	47,850
	1,97,43,716
NOTE - XVII	
Miscellaneous Expenses	
Advertisement Expenses	25,63,254
Consultancy Charges	63,97,546
Conveyance	20,37,856
Housekeeping & Sanitary Services	90,90,327
Internal Audit Fee	1,77,000
News Paper & Periodicals	60,340
Printing & Stationery	45,90,648
Security Services	41,37,221
Statutory Audit Fee	1,77,000
Travelling Expenses	7,12,277
Other Expenses	1,11,499
Pest Control Expenses	1,03,840
Petrol & Desiel Charges	12,56,942
Prior Period Expenses	16,00,610
Professional Charges	54,821
Refund	2,300
Research & Development	52,925
Telephone Charges	2,06,341
	3,33,32,747



J.B INSTITUTE OF ENGINEERING & TECHNOLOGY

FIXED ASSETS - NOTE - V On Opening WDV

DESCRIPTION OF ASSETS	GROSS BLOCK				Rates	DEPRECIATION For the year Depreciation	NET BLOCK			
	As at 01-04-24	Additions < 6 months	Additions > 6 months	As at 31-03-25			As at 31-03-25	As at 31-03-25	As at 31-03-24	
Air Condition Equipment	48,35,478	18,50,762	11,90,655	78,76,895	15%	5,06,168	35,77,063	40,83,231	37,93,664	12,58,415
Bio Tech Lab Equipment	1,96,766			1,96,766	15%	2,749	1,78,437	1,81,186	15,580	18,329
Bio-Medial Lab Equipment	82,18,635			82,18,635	15%	55,789	78,46,709	79,02,498	3,16,137	3,71,926
Bore Well	5,74,078			5,74,078	15%	15,586	4,70,172	4,85,758	88,320	1,03,906
Buildings	20,16,96,627	2,83,200	13,87,00,419	34,06,80,246	10%	1,98,47,265	14,20,65,994	16,19,13,260	17,87,66,987	5,96,30,633
Civil Lab Equipments	54,56,783			54,56,783	15%	2,18,519	39,99,987	42,18,507	12,38,276	14,56,796
Computer Software	22,74,769	21,53,376		44,28,145	40%	5,97,006	18,58,943	24,55,949	19,72,196	4,15,826
Computers	7,31,08,380	25,95,000	1,60,32,746	9,17,36,126	40%	75,95,757	7,14,49,234	7,90,44,991	1,26,91,135	16,59,146
Electrical Lab Equipment	1,80,00,636			1,80,00,636	15%	3,21,302	1,58,58,621	1,61,79,923	18,20,713	21,42,015
Electrical Fittings	1,35,02,804	4,36,600	1,93,097	1,41,32,501	15%	5,87,081	1,00,00,327	1,05,87,408	35,45,093	35,02,477
Electronics Lab Equipment	2,21,17,101	3,73,079		2,24,90,180	15%	4,35,686	1,93,99,068	1,98,34,754	26,55,426	27,18,033
Furniture & Fixtures	4,15,94,147	75,19,802	87,68,912	5,78,82,861	10%	25,23,623	2,88,86,735	3,14,10,357	2,64,72,504	1,27,07,412
Generator	25,54,418			25,54,418	15%	25,843	23,82,130	24,07,973	1,46,445	1,72,288
Library Book - Digital	2,01,632	6,60,888		8,62,520	40%	1,32,667	2,00,409	3,33,076	5,29,444	1,223
Library Books	57,80,512	8,17,488	27,10,600	93,08,600	40%	14,24,786	53,37,892	67,62,678	25,45,922	4,42,620
Lab Equipment HM	6,11,962			6,11,962	15%	27,914	4,25,866	4,53,780	1,58,182	1,86,096
Mechanical Lab Equipment	1,36,89,210			1,36,89,210	15%	3,01,591	1,16,78,603	1,19,80,194	17,09,016	20,10,607
Mining Equipment	44,16,513			44,16,513	15%	1,44,157	34,55,463	35,99,621	8,16,892	9,61,050
Office Equipment	1,28,05,828	5,03,650	16,45,280	1,49,54,758	15%	8,68,362	89,13,853	97,82,215	51,72,543	38,91,975
Solar Power Equipment	45,00,000			45,00,000	40%	6,047	44,84,884	44,90,930	9,070	15,116
Vehicles	1,58,51,766			1,58,51,766	40%	3,13,009	1,50,69,244	1,53,82,253	4,69,513	7,82,522
Vehicles - Commercial	2,37,44,215			2,37,44,215	40%	12,007	2,37,14,196	2,37,26,204	18,011	30,019
Workshop Equipment	1,27,358			1,27,358	15%	367	1,24,908	1,25,276	2,082	2,450
Water Supply installations	3,69,983			3,69,983	15%	19,639	2,39,055	2,58,694	1,11,289	1,30,928
Total	47,62,29,601	1,71,93,845	16,92,41,709	66,26,65,155		3,59,82,921	38,16,17,792	41,76,00,713	24,50,64,442	9,46,11,809



J.B INSTITUTE OF ENGINEERING & TECHNOLOGY

FIXED ASSETS - NOTE - V Claimed 100% as Application of Money

DESCRIPTION OF ASSETS	GROSS BLOCK				Rates	DEPRECIATION		(All figures in Rs)	
	As at 01-04-24	Additions < 6 months	Additions > 6 months	As at 31-03-25		For the year Depreciation	NET BLOCK		
							As at 01-04-24	As at 31-03-25	As at 31-03-25
Air Condition Equipment	29,97,505			29,97,505	15%				
Buildings	69,22,463			69,22,463	10%	3,73,538	8,80,791	21,16,714	24,90,252
Computer Software	7,50,575			7,50,575	40%	5,68,149	18,09,125	51,13,338	56,81,487
Computers	1,85,25,315			1,85,25,315	40%	2,38,107	3,93,414	3,57,161	5,95,268
Electrical Lab Equipment	3,42,200			3,42,200	15%	45,63,112	1,16,80,647	68,44,668	1,14,07,780
DST Lab Equipemnt	-			-	15%	37,086	1,32,046	2,10,154	2,47,240
Electrical Fittings	18,91,219			18,91,219	15%	-	-	-	-
Furniture & Fixtures	1,11,18,051			1,11,18,051	10%	2,37,119	5,47,547	13,43,672	15,80,790
Library Books	19,38,648			19,38,648	40%	9,77,421	23,21,260	87,96,791	97,74,212
Library Books - Digital	11,800			11,800	40%	5,05,175	11,80,886	7,57,762	12,62,937
Office Equipment	74,20,982			74,20,982	15%	2,832	7,552	4,248	7,080
Vehicles - Commercial	21,04,750			21,04,750	40%	9,77,562	18,84,575	55,36,407	65,13,420
Borewell	1,24,565			1,24,565	15%	4,16,712	14,79,682	6,25,068	10,41,780
Total	5,41,48,073	-	-	5,41,48,073		17,283	26,626	97,939	1,15,223
						89,13,546	2,23,44,152	3,18,03,921	4,07,17,467

JBIET- Summary

Normal	47,62,29,601	1,71,93,845	16,92,41,709	66,26,65,155		3,59,82,921	41,76,00,713	24,50,64,442	9,46,11,809
Claimed 100% as Application of Money	5,41,48,073	-	-	5,41,48,073		89,13,546	2,23,44,152	3,18,03,921	4,07,17,467
GRAND TOTAL	53,03,77,674	1,71,93,845	16,92,41,709	71,68,13,228		4,48,96,467	43,99,44,865	27,68,68,363	13,53,29,276

