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(Approved by AICTE & Affiliated to JNT University, Hyderabad) Bhaskar Nagar, Yenkapally (V), Moinabad (M), P.O. Himayathnagar,

R.R. District, Hyderabad-500075. T.S. Tel: 08413-235684, 235685, Fax: 040-23304036

Website: www.jbrec.edu.in, E-Mail: principal_jbr@yahoo.com

Reference Sheet for Calculation of following in Audit Statement

- 4.2.3 Average annual expenditure for purchase of books/ e-books and subscription to journals/e-journals during the last five years (INR in Lakhs)
- 4.1.4 Average percentage of expenditure, excluding salary for infrastructure augmentation during last five
- 4.4.1 Average percentage of expenditure incurred on maintenance of infrastructure (physical and academic support facilities) excluding salary component during the last five years (INR in lakhs)

SNO	PARTICULARS	CALCULATIONS
1	Infrastructure Augmentation	Fixed Assets additions for the year - Library Books and Material
2	Expenditure Excluding Salary	Total Expense - Depreciation + Fixed Assets additions for the year + Employee Cost
3	Academic Facility Maintenance	University Charges / Affiliation Expenses + Administrative Expenses + Academic/Para Academic Expenses + Printing & Stationary + Communication Charges - Library (E-Journal & Bools)
4	Physical facility Maintenance	Campus Maintenance + Power & Fuel Expenses + Transport Expenses - Transport Salary + Financial Charges
5 📈	Library	Library Books and Material + Library (E-Journal & Bools)

Principal Joginpally B.R. Engineering College

Bhaskarnagar, Survey No. 220, Yenkapally (V), Himayath Negar (Post), Moinabad (M), R.R (Dist), HYDERABAD-500 075.

YENKAPALLY, MOINABAD MANDAL, RANGA REDDY- (Dist)

PROVISIONAL BALANCE SHEET AS AT 31st March, 2021

	NOTE	As at 31.03.2021 Rupees
SOURCES OF FUNDS		- Indiana
Capital Fund		02 726 720
Reserve & Surplus	i i	83,726,730
Secured Loans	iii -	(51,129,909)
Current Liabilities & Provisions	IV	7,500,000 20,880,222
Total	-	60,977,043
APPLICATION OF FUNDS FIXED ASSETS Gross Block	V	100.020.004
Less: Depreciation		199,920,894
Net Block		141,948,824
NET BIOCK		57,972,070
CURRENT ASSETS, LOANS & ADVANCES		
a) Cash & Bank Balances	VI	1,692,215
b) Loans & Advances	VII	1,312,758
Total		60,977,043
Notes to Accounts	XIII	30,017,043

See accompanying notes forming part of the financial statements

Hyderabad, 03-09-2021 Regd No. 2309/2001

Engineering College # 100 A 10

On behalf of board of Governers

J.Vamsidhar Rao

Secretary

Principal

YENKAPALLY, MOINABAD MANDAL, RANGA REDDY- (Dist)

Provisional Income & Expenditure Account for the year ended 31st March, 2021

	NOTE	As on
INCOME		31.03.2021
Tuition Fee Admission Fee Interest on Fixed Deposits Other Income		48,905,950 1,691,270 35,499 1,274,404
EXPENDITURE College Running Expenses Payments & Benefits to Employees Administrative Expenses Financial Charges Depreciation	IX X XI XII V	51,907,123 11,645,680 67,628,385 2,398,045 505,872 9,466,631
		91,644,612
Excess of Expenditure Over Income Notes to Accounts	XIII	(39,737,489)

See accompanying notes forming part of the financial statements

Hyderabad, 03-09-2021



On behalf of board of Governers

J.Vamsidhar Rao

Secretary



YENKAPALLY, MOINABAD MANDAL, RANGA REDDY- (Dist)

NOTES FORMING PART OF BALA	NCE SHEET
	As at 31.03.2021 Rupees
NOTE - I	
Capital Fund	
Opening Balance	83,726,730
	83,726,730
NOTE - II	
Reserve & Surplus	
Opening Balance	(11,392,42
Add: Excess of Expenditure over Income	(39,737,48
	(51,129,90
NOTE - III	
Secured Loans	
Term Loan	7,500,00
	7,500,00
NOTE - IV	
Current Liabilities & Provisions	
Sundry Creditors	2,549,60
Other Liablities	18,330,61
	20,880,22
NOTE - VI	
Cash & Bank Balances	
Cash in hand	36,39
Cash with Bank	1,655,82
	1,692,21
NOTE - VII	
Loans & Advances	
Other Advances	1,312,75
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Principal

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FIXED ASSETS - NOTE - V

	A COLUMN TO A COLU	GRO	GROSS BLOCK			DEPRECIATION		NET BLOCK	NET BLOCK
DESCRIFTION OF ASSETS	As at 1st April,2020	Additions More than 6 months	Additions Less than 6 months	As at 31st March,2021	As at 31st March,2020	For the year Depreciation	As at 31st March,2021	As at 31st March,2021	As at 31st March,2020
Dia Tach lah Casimanan	4.050.403			4 050 403	3 677 837	25 236	3 736 063	ONCACC	304 676
Bioliding	CDF,650,4	5 200 630		CO CO CO	30,77,027	2 287 641	22 228 656	30 582 765	37 675 777
Chemistry Iab Fourinment	563.024	-		563.024	355.495	31.129	386.625	176 399	207 529
Computers	35,956,439			35,956,439	32,283,742	1,469,079	33,752,821	2,203,618	3,672,697
ECE Lab Equipment	7,149,930			7,149,930	4,803,601	351,949	5,155,550	1,994,380	2,346,329
EEE Lab Equipment	6,582,832	1,214,889		7,797,721	4,304,023	524,055	4,828,078	2,969,643	2,278,809
Electrical Fittings	4,772,490		25,067	4,829,557	3,450,093	202,640	3,652,732	1,176,825	1,322,397
Furniture E. Fittings	14,285,043	. 8.	538,540	14,823,983	8,558,156	569,636	9,157,792	5,666,191	5,726,887
Library Books	16,607,759		,	16,607,750	15,552,987	421,905	15,574,892	632,858	1,054,763
Mech Let Equipment	6,860,090			060'098'9	3,720,842	470,887	4,191,729	2,668,361	3,139,248
Motor Car	16,367,475			16,367,475	9,819,153	982,248	10,801,401	5,556,074	6,548,322
Office Fourprient	6,134,086	*	315,692	8,469,778	3,563,553	412,257	3,975,809	2,493,968	2,590,533
Physics Lab Squipment	358,163	1	-	358,163	155,453	30,407	185.859	172,304	202,710
Solar Power Equipment			2,800,000	2,800,000		560,030	250,000	2,240,000	
Vehicle (Buses)	12,350,159		7	12,356,159	12,186,254	65,562	12,251,816	98,343	163,905
									The second second
JBREC Total	189,793,676	6,415,519	3,711,699	199,920,894	132,482,193	9,466,631	141,948,824	57,972,070	57,311,483





YENKAPALLY, MOINABAD MANDAL, RANGA REDDY- (Dist)

NOTES FORMING PART OF INCOME & EXPI	As on 31.03.2021
NOTE - IX	31.03.2021
College Running Expenses	
Affiliation Fee	178,900
College Maintenance	310,14
Electricity Charges	1,854,039
Application Fee	163,300
Examination Expenses	88,74
Faculty - Conferences/Membership Fee	45,500
Housekeeping Service Expenses	1,284,002
Insurance - Students	127,983
Insurance - Buildings	
Insurance - Vehicles	197,443
Journals & Subscription	157,704
Petrol & Diesel Consumption	799,477
Repairs & Maintenance - Others	547,009
Repairs & Maintenance (Buildings)	370,622
Repairs & Maintenance Vehicle	3,552,663
Security Services	406,523
Security Services	1,561,632 11,645,680
NOTE - X	11,045,000
Payments & Benefits to Employees	
Salaries & Allowance Non-Teaching	10755000
Salaries & Allowances Teaching	10,756,828
Salaries & Allowarices reaching	56,871,557
NOTE - XI	67,628,385
Administrative Expenses	
Advertisement	1,014,455
Consultancy Charges	235,950
Conveyance Charges	51,708
Office Maintenance	90,440
Printing & Stationery	192,092
Property Tax - Gram Panchayat	80,284
Audit Fee	82,600
NSS Project	39,500
Internet Charges	564,000
Telephone Charges	38,016
Travelling Expenses	9,000
Cational S	2,398,049



Principal

NOTE - XII	As on 31.03.2021
Financial Charges	
Bank Charges	9,552
Interest on Term Loan	453,098
nterest on Hp Loan	43,222
ional Society	505,872



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, Joginpally B R Engineering College, Hyderabad.

I have examined the annexed Balance Sheet of M/s. Joginpally BR Engineering College, Hyderabad, as at 31st March, 2020, 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 Joginpally B R Engineering College Hyderabad as at 31.03.2020, and

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

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Charter

Engineen

apally (N)

Place: Hyderabad

Date: 24-11-2020

For K. Venkateswara Rao & Associates

Chartered Accountants FRN: 0063748

K.Venkateswara Rao Proprietor

M.No.027305

Principal

YENKAPALLY, MOINABAD MANDAL, RANGA REDDY- (Dist)

BALANCE SHEET AS AT 31st March, 2020

	NOTE	As at 31.03.2020 Rupees
COURCES OF FUNDS		Rupees
SOURCES OF FUNDS	,	0 27 26 720
Capital Fund	1	8,37,26,730
Reserve & Surplus	II	(1,13,92,420)
Secured Loans	III	12,24,709
Current Liabilities & Provisions	IV	1,15,51,714
Total		8,51,10,733
APPLICATION OF FUNDS FIXED ASSETS		
Gross Block	V	18,97,93,676
Less: Depreciation		13,24,82,193
Net Block		5,73,11,483
CURRENT ASSETS, LOANS & ADVANC	ES	
a) Cash & Bank Balances	VI	1,29,92,636
b) Loans & Advances	VII	1,48,06,614
Total		8,51,10,733
Notes on Accounts	XIII	

See accompanying notes forming part of the financial statements 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

Hyderabad,

Chartered to

On behalf of board of Governers

J. Vamshidhar Rao

Secretary

Joginpally B.R. Engineering College V. Krishna Rao

Bhaskarnagar, Survey No. 220, Yenkapally (V), Himayath Negar (Post), Moinabad (M), R.R (Dist), HYDERABAD-500 075.

YENKAPALLY, MOINABAD MANDAL, RANGA REDDY- (Dist)

Income & Expenditure Account for the year ended 31st March,2020

	NOTE	As on 31.03.2020
INCOME		
Tuition Fee		7,67,23,669
Admission Fee		19,54,350
Interest on Fixed Deposits		3,29,528
Transport Fee		8,20,550
Other Income		15,96,859
		8,14,24,956
EXPENDITURE		
College Running Expenses	IX	1,25,92,155
Payments & Benefits to Employees	X	8,36,65,617
Administrative Expenses	XI	40,66,607
Financial Charges	XII	3,34,930
Depreciation	V	96,48,943
		11,03,08,252
Excess of Expenditure Over Income		(2,88,83,296

See accompanying notes forming part of the financial statements

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

Hyderabad, 24-11-2020 Whitelesways & Charles Ways & Charles of A CCountents & C

Principal

Joginpally B.R. Engineering College Bhaskarnagar, Survey No. 220, Yenkapally (V), Himayath Nagar (Post), Moinabad (M), R.R (Dist), HYDERABAD-500 075. On behalf of board of Governers

J. Vamshidhar Rao

Secretary

J.V. Lerinhar J.V. Krishna Rao

Vice President

YENKAPALLY, MOINABAD MANDAL, RANGA REDDY- (Dist)

	As at
	31.03.2020
NOTE - I	Rupees
Capital Fund	
Opening Balance	8,37,26,730
	8,37,26,730
NOTE - II	
Reserve & Surplus	
Opening Balance	1,74,90,876
Add: Excess of Expenditure over Income	(2,88,83,296)
NOTE TIT	(1,13,92,420)
NOTE - III Secured Loans	
Loans against hypothication of assets	12,24,709
NOTE - IV	12,24,709
Current Liabilities & Provisions	
Sundry Creditors	19,48,276
Other Liablities	96,03,438
	1,15,51,714
NOTE - VI	neeri
Cash & Bank Balances	136
Cash in hand	8,613
Cash with Bank	78,95,554
Fixed Deposit with Banks	50,88,468
	1,29,92,636
NOTE - VII	
Loans & Advances Principal	
	1,36,91,692
Other Advances Staskarnagar, Survey No. 220, Yenkapally (Vernagar) Himayath Negar (Post), Moinabad (Negar) April 1985	11,14,922
R.R (Dist), HYDERABAD-500 075	1,48,06,614

D ASSETS - NOTE - V

JOGINPALLY B.R ENGINEERING COLLEGE

		GROSS	GROSS BLOCK			DEPRECIATION		NET BLOCK
RIPTION OF ASSETS	As at 1st	Additions	Additions Less	As at 31st	As at 31st	For the year	As at 31st	As at 31st
	April,2019	months	than 6 months	March, 2020	March,2019	Depreciation	March, 2020	March, 2020
						A COUNTY OF THE PARTY OF THE PA		
ech Lab Equipment	40,59,403			40,59,403	36,10,490	67,337	36,77,827	3.81.576
1gs	5,77,26,792	F. 11/11/11/11		5,77,26,792	2,69,75,929	30,75,086	3,00,51,015	2,76,75,777
istry Lab Equipment	5,63,024		1	5,63,024	3,18,873	36,623	3,55,495	2,07,529
uters	3,46,28,939		13,27,500	3,59,56,439	3,02,77,778	20,05,965	3,22,83,742	36,72,697
ab Equipment	71,49,930	*		71,49,930	43,89,543	4,14,058	48,03,601	23,46,329
ab Equipment	65,82,832			65,82,832	39,01,881	4,02,143	43,04,023	22,78,809
ical Fittings	47,72,490			47,72,490	32,16,728	2,33,364	34,50,093	13,22,397
ure & Fittings	1,42,14,467		70,576	1,42,85,043	79,25,757	6,32,400	85,58,156	57,26,887
y Books	1,56,93,942	2,23,666	6,90,142	1,66,07,750	1,50,79,859	4,73,128	1,55,52,987	10,54,763
Lab Equipment	68,60,090	The second second	The second	68,60,090	31,66,857	5,53,985	37,20,842	31,39,248
Car	1,63,67,475			1,63,67,475	86,63,566	11,55,586	98,19,153	65,48,322
Equipment	61,18,056	10,030	26,000	61,54,086	31,08,694	4,54,859	35,63,553	25,90,533
cs Lab Equipment	3,50,989		7,174	3,58,163	1,20,313	35,139	1,55,453	2,02,710
le (Buses)	1,23,50,159			1,23,50,159	1,20,76,984	1,09,270	1,21,86,254	1,63,905
IRREC Total	18,74,38,588	2,33,696	21,21,392	18.97.93.676	12 28 33 250	96 48 943	13.24.82.193	5.73.11.483





NOTES FORMING PART OF INCOME & EXPENDITURE ACCOUNT

NOTES FORMING PART OF INCOME & EXP	As on
College Running Expenses	31.03.2020
Affiliation Fee	
College Maintenance	1,833,170
NSS Regular Camp	452,968
EDC Awareness Camp	22,000
Faculty - Conferences/Membership Fee	20,000
Electricity Charges	78,000
Examination Expenses	3,815,839
Housekeeping Services	1,632,803
Insurance - Students	1,922,276
Insurance - Buildings	107,529
Journals & Subscription	46,000
Lab Maintenance	555,892
Petrol & Diesel Consumption	182,827 579,094
Repairs & Maintenance - Others	
Repairs & Maintenance (Buildings)	362,623
Repairs & Maintenance Vehicle	412,306
Seminar & Workshop	218,652
Sports & Games	83,893
	266,283 12,592,155
NOTE - X	12,392,133
Payments & Benefits to Employees	
Salaries & Allowance Non-Teaching	15,728,627
Salaries & Allowances Teaching	67,936,990
	83,665,617
NOTE - XI	33,033,023
Administrative Expenses	
Advertisement	1,238,641
Consultancy Charges	1,663,850
Conveyance Charges	33,655
Printing & Stationery	648,980
Property Tax - Gram Panchayat -	80,284
Audit Fee	50,000
Internal Auditor Fee	50,000
Internet Charges	243,460
Telephone Charges	45,967
Travelling Expenses	11,770
Travelling Expenses HYDERABAO	4,056,607
# HYDERAD 27305	

Chartered Acco

Principal

YENKAPALLY, MOINABAD MANDAL, RANGA REDDY- (Dist)

NOTES FORMING PART OF INCOME & EX	As on 31.03.2020
NOTE - XII	
Financial Charges Bank Charges	39,671
Interest on Loan	2,95,259
	3,34,930





Schedules forming part of accounts as on 31.03.2020

NOTE: XIII

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

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 college generally follows mercantile system of accounting and recognizes significant items of income & expenditure on accrual basis.
- c. In view of the uncertainty of fee reimbursement by the Government, such income is accounted on receipt basis.
- Fixed Assets and Depreciation:
 Fixed Assets are stated at cost, less accumulated depreciation. Depreciation is charged on written down value method as per the rates specified in the Income Tax Act, 1961.

Notes to Accounts:

- 3. Contingent Liabilities:
 - Claims against the society not acknowledged as Debt.
- -NIL-
- Estimated amount of contracts remaining to be executed

 Capital accounts and not provided for.

 --NIL-
- 4. 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/ 0063745

K. Venkateswara Rao,

Proprietor

M.No. 027305

Hyderabad, 24.11.2020 On behalf Board of Governors

J. Vamshidhar Rao

Secretary

J.V.Krishna Rao

Vice President

Principal

HYDERARAD





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

Independent Auditor's Report

To The Members, Joginpally B R Engineering College, Hyderabad.

I have examined the annexed Balance Sheet of M/s. Joginpally BR Engineering College, Hyderabad, as at 31st March, 2019, 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 Joginpally B R Engineering College Hyderabad as at 31.03.2019, and In the case of the Income and Expenditure Account of the Excess of

Income for the year ended on that date.

For K. Venkateswara Rag & Associate

Chartered Accountants

Place: Hyderabad Date: 17.09.2019

nginee,

Pally (Y)

Joginpally B.R. Engineering College Bhaskarnagar, Survey No. 220, Yenkapally (V), LIDINI 10027205 A A A FD6003Himayath Negar (Post), Moinabad (M),

R.R (Dist), HYDERABAD-500 075.

Tered Accoun K Venkateswara Rao

> Proprietor M.No.027305

YENKAPALLY, MOINABAD MANDAL, RANGA REDDY- (Dist)

BALANCE SHEET AS AT 31st March, 2019

SOURCES OF	NOTE	As at 31.03.2019
SOURCES OF FUNDS		Rupees
Capital Fund	I	92 726 720
Reserve & Surplus Secured Loans	II	83,726,730 17,490,876
	III	3,465,314
Current Liabilities & Provisions	IV	10,551,489
Total		115,234,408
APPLICATION OF FUNDS FIXED ASSETS Gross Block Less: Depreciation Net Block	V	187,438,588 122,833,250
CURRENT		64,605,338
CURRENT ASSETS, LOANS & ADVANCES a) Cash & Bank Balances b) Loans & Advances c) Other Current Assets	VII VIII	4,483,623 45,678,774 466,674
Notes to Assess		115,234,408
Notes to Accounts ee accompanying notes forming part of the financial state	XIII	

See accompanying notes forming part of the financial statements

HYDERARAD.

M No. 273115

As per our report of even date

for K. Venkateswara Rao & Associates

Chartered Accountants

Firm Reg No.0063745

K. Venkateswara Rao

Enginee,

Proprietor M.No.027305 Hyderabad, 17-09-2019

On behalf of board of Governers

J. Vamsidhar Rao

Secretary

Vice President

Principal

YENKAPALLY, MOINABAD MANDAL, RANGA REDDY- (Dist)

	As at 31.03.2019 Rupees
NOTE - I	
Capital Fund	
Opening Balance	83,726,730
	83,726,730
NOTE - II	
Reserve & Surplus	
Opening Balance	47,899,917
Add: Excess of Expenditure over Income	(30,409,041)
	17,490,876
NOTE - III	
Secured Loans	
Loans against hypothication of assets	3,465,314 3,465,314
NOTE - IV	0/:00/02:
Current Liabilities & Provisions	
Sundry Creditors	1,223,708
Other Liablities	9,327,781
	10,551,489
NOTE - VI	
Cash & Bank Balances	
Cash in hand	8,301
Cash with Bank	4,475,322
	4,483,623
NOTE - VII	
Loans & Advances	
(Unsecured and considered good)	
Loans & Other Advances	45,678,774
	45,678,774
NOTE - VIII Other Current Assets	466,674
a Engineering	466,674

Tonkapally (N)

YENKAPALLY, MOINABAD MANDAL, RANGA REDDY- (Dist)

Income & Expenditure Account for the year en

	NOTE	As on
INCOME		31.03.2019
Tuition Fee		72 745 200
Admission Fee		72,715,200
Hostel Fee		4,561,400
Transport Fee		5,664,455
Other Income		6,593,187
		3,330,722
EXPENDITURE		92,864,964
College Running Expenses	IX	18,044,169
Payments & Benefits to Employees	X	89,935,790
Administrative Expenses	XI	3,136,197
Financial Charges	XII	827,361
Depreciation	V	11,330,488
		123,274,006
Excess of Expenditure Over Income		(30,409,041)
Notes to Accounts	XIII	(50,103,041)

See accompanying notes forming part of the financial statements

As per our report of even date

for K. Venkateswara Rao & Associates

HYDERARAD.

Chartered Accountants 8 48

K. Venkateswara Rad No. 213

Proprietor M.No.027305 Hyderabad, 17-09-2019

On behalf of board of Governers

J. Vamsidhar Rao

Secretary

Vice President

Principal

FIXED ASSETS - NOTE - V

		GROSS BLOCK	BLOCK			DEPRECIATION		NET E	NET BLOCK
DESCRIPTION OF ASSETS	As at 1st April,2018	Additions More than 6 months	Additions Less than 6 months	As at 31st March, 2019	As at 31st March, 2018	For the year Depreciation	As at 31st March, 2019	As at 31st March, 2019	As at 31st March, 2018
Rio - Tech Lab Fouinment	4.059,403			4,059,403	3,531,270	79,220	3,610,490	448,913	528,133
Buildings	56,736,792	000'066		57,726,792	23,559,166	3,416,763	26,975,929	30,750,863	33,177,626
Chemistry Lab Equipment	500,044		62,980	563,024	281,344	37,529	318,873	244,151	218,700
Computers	34,413,489	215,450		34,628,939	27,377,003	2,900,775	30,277,778	4,351,161	7,036,486
FCF Lab Fauipment	6,831,059	158,001	160,870	7,149,930	3,916,610	472,933	4,389,543	2,760,387	2,914,449
FFF Lab Fauipment	6,358,632		224,200	6,582,832	3,448,554	453,327	3,901,881	2,680,951	2,910,078
Flectrical Fittings	4,772,490			4,772,490	2,942,182	274,546	3,216,728	1,555,762	1,830,308
Furniture & Fittings	14,130,116	57,801	26,550	14,214,467	7,228,486	697,271	7,925,757	6,288,710	6,901,630
ibrary Books	15,240,658		453,284	15,693,942	14,821,565	258,294	15,079,859	614,083	419,093
Mech Lab Equipment	6,351,326	508,764		060'098'9	2,515,110	651,747	3,166,857	3,693,233	3,836,216
Motor Car	16,367,475			16,367,475	7,304,053	1,359,513	8,663,566	7,703,909	9,063,422
Office Equipment	5,452,032	508,138	157,886	6,118,056	2,591,561	517,133	3,108,694	3,009,362	2,860,471
Physics Lab Equipment	221,955		129,034	350,989	166'06	29,322	120,313	230,676	130,964
Vehicle (Buses)	12,350,159			12,350,159	11,894,867	182,117	12,076,984	273,175	455,292
JBREC Total	183,785,630	2,438,154	1,214,804	187,438,588	111,502,762	11,330,488	122,833,250	64,605,338	72,282,868





YENKAPALLY, MOINABAD MANDAL, RANGA REDDY- (Dist)

	As at 31.03.2019
NOTE - IX	
College Running Expenses	
Affiliation Fee	964,428
College Maintenance	584,030
NSS Regular Camp	22,000
NSS Special Camp	22,500
UBA	50,000
EDC Awareness Camp	20,000
Faculty - Conference/Membership Fee	68,50
Electricity Charges	2,555,46
Examination Expenses	372,27
Hostel Mess Charges	2,209,79
Insurance - Students	104,49
Insurance - Buildings	213,60
Insurance - Vehicles	447,81
Journals & Periodicals	837,48
Lab Maintenance	888,96
Petrol & Diesel Consumption	576,47
Repairs & Maintenance - Others	427,72
Repairs & Maintenance (Buildings)	829,82
Repairs & Maintenance Vehicle	421,18
Seminar & Workshop	235,86
Sports & Games	224,44
Student Training & Recruitment Expns	423,37
Transport Expenses	5,543,93
	18,044,169
NOTE - X	
Payments & Benefits to Employees	
Salaries & Allowance Non-Teaching	16,666,02
Salaries & Allowances Teaching	73,269,77
	89,935,790



YENKAPALLY, MOINABAD MANDAL, RANGA REDDY- (Dist)

NOTES FORMING PART OF INCOME & EXPENI	As at 31.03.2019
NOTE - XI	
Administrative Expenses	
Advertisement	1,672,655
Consultancy Charges	362,713
Conveyance Charges	55,272
Office Maintenance	131,845
Printing & Stationery	586,508
Property Tax - Gram Panchayat	80,284
Audit Fee	30,000
Internet Charges	192,146
Telephone Charges	24,774
	3,136,197
NOTE - XII	
Financial Charges	
Bank Charges	279,923
Interest on Loan	547,440
	827,361



Schedules forming part of accounts as on 31.03.2019

NOTE:

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

Significant Accounting Policies:

- 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 college generally follows mercantile system of accounting and recognizes significant items of income & expenditure on accrual basis.
- c. In view of the uncertainty of fee reimbursement by the Government, such income is accounted on receipt basis.
- 2. Fixed Assets and Depreciation: Fixed Assets are stated at cost, less accumulated depreciation. Depreciation is charged on written down value method as per the rates specified in the Income Tax Act, 1961.

Notes to Accounts:

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

-NII -

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

--NIL-

i dhae las

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

Vide our report of even date

For K. Venkateswara Rao & Associates

HYDERARAD. M No. 27335

drieied

Chartered Accountants 818 8 Asse

Firm Reg No : 006374

K. Venkateswara Ram,

Engline

Proprietor

M.No. 027305

On behalf Board of Governors

J. Vamsidhar Rao

J.V.Krishna Rao

Vice President

Secretary

Hyderabad,

17.09.2019

Principal



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, Joginpally B R Engineering College, Hyderabad.

I have examined the annexed Balance Sheet of M/s. Joginpally BR Engineering College, Hyderabad, as at 31st March, 2018, 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. Our responsibility is to express an opinion on these Financial Statements based

I conducted my audit in accordance with auditing standards generally accepted in India. Those Standards require that we 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. We believe that our audit provides a reasonable basis for our 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 our 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 our 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 Joginpally B R Engineering College Hyderabad as at 31.03.2018, and b) In the case of the Income and Expenditure Account of the Excess of Expenditure over

Income for the year ended on that date.

For K. Venkateswara Rao & Associates Chartered Accountants

K. Venkateswara Rao

FIBIDO

Proprietor M.No.027305

Place: Hyderabad

Date: 18.09.2018 Engines

Principal

YENKAPALLY, MOINABAD MANDAL, RANGA REDDY- (Dist)

BALANCE SHEET AS AT 31st March 2018

	NOTE	As at 31.03.2018 Rupees
SOURCES OF FUNDS	The second	rapees
Capital Fund		83,726,730
Reserve & Surplus	1	47,899,917
Secured Loans	111	5,453,738
Current Liabilities & Provisions	IV	19,341,462
Total		156,421,847
APPLICATION OF FUNDS		
FIXED ASSETS		
Gross Block	V	183,785,630
Less: Depreciation		111,502,762
Net Block		72,282,868
CURRENT ASSETS, LOANS & ADVANCES	100	
a) Cash & Bank Balances	VI	3,470,823
b) Loans & Advances	VII	80,057,006
c) Other Current Assets	VIII	611,148
Total		156,421,847
Notes to Accounts	XIII	755,721,047

See accompanying notes forming part of the financial statements

As per our report of even date

for K. Venkateswara Rao & Associates

Chartered Accountants

Firm Reg No.096374S INTERARAD.

M No. 27305

offered Acc

K.Venkateswara Rao

Proprietor

M.No.027305

Hyderabad,

18-09-2018

Op-behalf of board of Governers

J.Vamsidhar Rao

Secretary

J.V.Krishna Rao

Vice President

Principal

YENKAPALLY, MOINABAD MANDAL, RANGA REDDY- (Dist)

Income & Expenditure Account for the year ended 31st March, 2018

	NOTE	As or
INCOME		31.03.2018
Tuition Fee		
Admission Fee		60,568,900
Hostel Receipts		4,064,320
Transport Receipts		4,205,113
Other Income		5,428,802
	ENTER AND THE STATE OF THE STAT	1,681,155
EXPENDITURE		75,948,290
College Running Expenses	IV.	
Payments & Benefits to Employees	IX X	16,856,300
Administrative Expenses		94,379,539
Financial Charges	XI	3,130,948
Depreciation	XII	872,298
	V	11,431,442
		126,670,527
Excess of Expenditur	e Over Income	/50 700 000
Notes to Accounts	XIII	(50,722,237)

See accompanying notes forming part of the financial statements

Charlese

As per our report of even date Asso;

for K. Venkateswara Rao & Associates

Chartered Accountants Firm Reg No.0063749

K.Venkateswara Rao

Proprietor M.No.027305

Hyderabad, 18-09-2018 On behalf of board of Governers

J.Vamsidhar Rao

Secretary

J.V.Krishna Rao

Vice President

Principal

YENKAPALLY, MOINABAD MANDAL, RANGA REDDY- (Dist)

NOTES FORMING PART OF BALAN	
	As a
	31.03.2018
NOTE - I	Rupee
Capital Fund	
Opening Balance	83,726,730
	83,726,730
NOTE - II	65,720,730
Reserve & Surplus	
Opening Balance	09 622 454
Add: Excess of Expenditure over Income	98,622,154
	(50,722,237
	47,899,917
NOTE - III	47,033,317
Secured Loans	
Loans against hypothication of assets	5,453,738
	0,435,730
	5,453,738
NOTE - IV	5,105,100
Current Liabilities & Provisions	
Sundry Creditors	6,862,764
Other Liablities	12,478,698
	19,341,462
NOTE - VI	(4)
Cash & Bank Balances	
Cash in hand	133,910
Cash with Bank	3,336,914
	3,470,823
NOTE - VII	
Loans & Advances	
(Unsecured and considered good)	
Loans & Other Advances	80,057,006
	80,057,006
NOTE - VIII	
Other Current Assets	611,148
	611,148





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		GROSS BLOCK	3LOCK				DEPRECIATION		NET BLOCK	NET RI OCK
			The second second						NCI D	CCA
DESCRIPTION OF ASSETS	As at 1st April,2017	Additions Less than 6 months	More than 6	As at 31st March, 2018	Rates	As at 31st March, 2017	For the year Depreciation	As at 31st March,2018	As at 31st March, 2018	As at 31st March, 2017
						The state of the s				
Bio - Tech Lab Equipment	4,059,403		· No.	4,059,403	15%	3,438,070	93.200	3 531 270	538 133	631 333
Buildings	53,784,556	2,452,047	500,189	56,736,792	10%	20.008.988	3 550 178	23 550 166	22 177 676	22 775 550
Chemistry Lab Equipment	431,384	099'89		500,044	15%	248.808	32 536	281 344	070,111,020	100 575
Computers	28,476,788	5,894,801	41,900	34,413,489	40%	24.650.945	2 726 057	27 377 003	707,012	2 075,370
ECE Lab Equipment	6,231,438	599,621	,	6.831,059	15%	3.455.203	461 407	2016,000	00100000	2,022,043
EEE Lab Equipment	5,170,229	1,008,460	179,943	6.358,632	15%	3 023 993	424 561	2 440 554	2010,010	2,170,233
Electrical Fittings	4.043,329	729,161		4 777 490	150%	2 683 534	250 650	CO1 CO1 C	2,010,016,2	2,140,230
Furniture & Fittings	12 605 351	1 500 203	74 563	14 120 116	1001	5 544 007	000,000	79177677	1,830,308	1,359,805
Ihrana Danke	14 677 611	503/000/1	206/12	14,130,110	1070	0,344,982	683,503	1,228,486	6,901,630	6,060,369
LIDIGITY DOOKS	14,077,011	404,529	159,118	15,240,658	40%	14,677,012	144,553	14,821,565	419.093	THE REAL PROPERTY.
Mech Lab Equipment	5,997,826		353,500	6,351,326	15%	1,838,130	626,929	2.515,110	3.836.216	4 159 696
Motor Car	16,367,475		*	16,367,475	15%	5,704,626	1,599,427	7,304,053	9.063 422	10 662 849
Office Equipment	4,726,774	499,368	225,890	5,452,032	15%	2,130,834	460.727	2 591 561	2 860 471	2 595 040
Physics Lab Equipment	142,795	79,160		221,955	15%	74,865	16.127	90 001	120 064	050 63
Vehicle (Buses)	12,350,159			12,350,159	40%	11,591,339	303,528	11,894,867	455.292	758.820
JBREC Total	169,064,518	13,236,010 1,485,102	1,485,102	183,785,630		100.071.320	11.431.447	111 502 763	72 282 868	69 002 100





YENKAPALLY, MOINABAD MANDAL, RANGA REDDY- (Dist)

	As at
NOTE - X	31.03.2018
College Running Expenses	
Affiliation Fee	
College Maintenance	12,76,60
NSS Regular Camp	6,95,31
NSS Special Camp	22,00
Faculty-Conferences/Membership Fee	22,50
Lab Maintenance	94,50
	11,22,85
Electricity Charges	18,96,89
Insurance - Buildings	30,53
Insurance - Students	90,71
Insurance - Vehicles	2,65,89
Petrol & Diesel Consumption	10,15,74
Hostel Mess Charges	20,91,22
Journals & Periodicals	10,73,55
Repairs & Maintenance (Buildings)	3,85,68
Repairs & Maintenance Vehicle	4,73,55
Repiars & Maintenance (Equipment)	2,07,55
Transport Expenses	47,92,14
Sports & Games	2,75,04
Seminar & Workshop	10,23,98
NOTE IV	1,68,56,300
NOTE - IX	
Payments & Benefits to Employees	
Salaries & Allowance Non-Teaching	1,72,57,10
Salaries & Allowances Teaching	7,71,22,434
NOTE IN	9,43,79,53
NOTE - IX	
Administrative Expenses	
Advertisement	12,96,89
Consultancy Charges	5,10,16
Conveyance Charges Office Maintenance	21,98
	61,38
Printing & Stationery	8,56,890
Property Tax - Gram Panchayat	80,28
Audit Fee	77,200
Internet Charges	1,40,670
Telephone Charges	37,450
Travelling Expenses	48,022
NOTE - X	31,30,948
Financial Charges	
Bank Charges	
nterest on Loan	77,962
motor off Eddit	7,94,336 8,72,29 8

Principal

Joginpally B.R. Engineering College Bhaskarnagar, Survey No. 220, Yenkapally (V), Himayath Nagar (Post), Moinabad (M), R.R (Dist), HYDERABAD-500 075.

fapally (N)

Schedules forming part of accounts as on 31.03.2018

NOTE:

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

III. 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.
 - The college generally follows mercantile system of accounting and recognizes significant items of income & expenditure on accrual basis.
 - c. In view of the uncertainty of fee reimbursement by the Government, such income is accounted on receipt basis.
- 2. Fixed Assets and Depreciation:

Fixed Assets are stated at cost, less accumulated depreciation. Depreciation is charged on written down value method as per the rates specified in the Income Tax Act, 1961.

Notes to Accounts :

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

-NIL-

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

--NIL-

 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 : 0063745

K. Venkateswara Rao,

Proprietor

M.No. 027305

On behalf Board of Governors

J. Vamsidhar Rao

Secretary

Secretary

J.V.Krishna Rao

Vice President

Principal



Phone: 40079475 Mobile: 93910 04760



K. Venkateswara Rao & Associates Chartered Accountants

Door No. 3-5-907/2, Flat No. 402, Mahavir Lok, Himayathnagar Main Road, Hyderabad - 500 029, e-mail: v_kommineni@yahoo.com

Subject to the above:

In my opinion and to the best of our 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 Joginpally B R Engineering College Hyderabad as at 31.03.2017, and

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

For K.Venkateswara Rao & Associates

Chartered Accountants

M No. 273U5 K.Venkateswara Rao

Proprietor

M.No.027308d Acco

Place: Hyderabad

Date: 01.09.2017.

Joginpally

Engine

Phone: 40079475 Mobile: 93910 04760



K. Venkateswara Rao & Associates Chartered Accountants

Door No. 3-5-907/2, Flat No. 402, Mahavir Lok, Himayathnagar Main Road, Hyderabad - 500 029. e-mail : v_kommineni@yahoo.com

Auditor's Report

To
The Members,
Joginpally B R Engineering College,
Banjara Hills,
Hydeerabad.

I have examined the annexed Balance Sheet of M/s. Joginpally B R Engineering College, Hyderabad, as at 31st March, 2017, and the annexed Income and Expenditure Account for the year ended on that date. These Financial Statements are the responsibility of the Society's management. Our responsibility is to express an opinion on these Financial Statements based on our audit.

I conducted my audit in accordance with auditing standards generally accepted in India. Those Standards require that we 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. We believe that our audit provides a reasonable basis for our opinion.

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

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.

R. Engineering College # 100

YENKAPALLY, MOINABAD MANDAL, RANGA REDDY- (Dist)

BALANCE SHEET AS AT 31st March, 2017

	NOTE	As at 31.03.2017
SOURCES OF FUNDS		Rupees
Capital Fund		
Reserve & Surplus	I	83,726,730
Secured Loans	II	98,622,154
Current Liabilities & Provisions	III	7,218,364
Sancine Elabilities & Provisions	IV	15,416,387
Total		204,983,635
APPLICATION OF FUNDS		70007000
FIXED ASSETS		
Gross Block	V	160 064 510
Less: Depreciation Net Block	'	169,064,518 100,071,320
NET BIOCK		68,993,198
CURRENT ASSETS, LOANS & ADVANCES		
a) Cash & Bank Balances	VI	2,974,765
o) Loans & Advances	VII	
c) Other Current Assets	VIII	96,893,870
Net Current Assets	VIII	36,121,801
		135,990,437
Total		204,983,635
Notes to Accounts ee accompanying notes forming part of the financial statements	XIII	22.,200,000

ompanying notes forming part of the financial statements

As per our report of even date

for K. Venkateswara Rao & Associates

Chartered Accountants

Firm Reg No.006374S

DWEDBRAR D. M No. 273U5

K.Venkateswara Rao

Proprietor M.No.027305

Hyderabad, 01.09.2017

On behalf of board of Governers

J.Vamsidhar Rao

Secretary

V.Krishna Rao

Vice President

Principal

Regd.No

YENKAPALLY, MOINABAD MANDAL, RANGA REDDY- (Dist)

Income & Expenditure Account for the year ended 31st March,2017

	NOTE	As on 31.03.2017
INCOME		3110312017
Tuition Fee Collections		88,591,000
Admission Fee		1,940,200
Other Income		15,986,418
EXPENDITURE		106,517,618
College Running Expenses	IX	7,239,957
Payments & Benefits to Employees	×	75,845,892
Administrative Expenses	XI	14,819,094
Financial Charges	XII	1,905,089
Depreciation	V	12,363,681
		112,173,712
Excess of Expenditure Over Income		(5,656,094)
Notes to Accounts	XIII	(2/222/054)

See accompanying notes forming part of the financial statements

As per our report of even date

for K. Venkateswara Rae & Associates

Chartered Accountants

Firm Reg No.006374S

K.Venkateswara Rao

Proprietor

M.No.027305

Hyderabad, 01.09.2017

On behalf of board of Governers

J. Vamsidhar Rao

Secretary

J.V.Krishna Rao

Vice President

Principal

YENKAPALLY, MOINABAD MANDAL, RANGA REDDY- (Dist)

NOTES FORMING PART	OF BALANCE SHEET
	As at
	31.03.2017
NOTE - I	Rupees
Capital Fund	The second secon
Opening Balance	
	83,726,730
NOTE - II	83,726,730
Reserve & Surplus	
Opening Balance	
Add :Excess of Expenditure over Income	104,278,248
as per Income & Expenditure Account	(5,656,094
, and a superior of the country	00.522.454
NOTE - III	98,622,154
Secured Loans	
Loans against hypothication of assets	7 210 251
	7,218,364
NOTE - IV	7,218,364
Current Liabilities & Provisions	
Sundry Creditors	4,249,173
Other Liablities	11,167,214
	15,416,387
NOTE - VI	=3/120/307
Cash & Bank Balances	
Cash in hand	29,614
Cash with Bank Current Accounts	2,673,426
Fixed Deposits	271,725
	2,974,765
NOTE - VII	
Loans & Advances	
(Unsecured and considered good)	
Purchase advances to suppliers	413,311
Loans & Other Advances	96,480,559
NOTE - VIII	96,893,870
Other Current Assets	
Prepaid Insurance	72,925
DS On FD Interest	59,476
Tuition Fee Receivable 2016-17	35,989,400
	36,121,801
	0 100. 18

Principal

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			GROSS BLOCK	OCK	The second second					DEPRECIATION	Z		NET	NET BLOCK
DESCRIPTION OF ASSETS	As at 1st April,2016	Additions Less than 6 months	Additions Transfer More than 6 In/Out and months Adi	Transfer In/Out and Adi	Disposal Adjustment	As at 31st March, 2017	Rates	As at 31st March,2016	Transfer In/Out	For the year Depreciation	Disposal Adjustment	As at 31st March, 2017	As at 31st March, 2017	As at 31st March, 2016
									200					
Bio -Tech Lab Equipment	4,059,403	*	3	,		4,059,403	15%	3,328,423		109,647		3,438,070	621 333	730 980
Buildings	53,784,556					53,784,556	10%	16,256,147		3,752,841		20.008.988	33 775 568	37 528 409
Chemistry Lab Equipment	355,484	75,900		,	O.	431,384	15%	223,286		25.522		248.808	182,576	132 198
Computers	23,606,788	4,870,000	+	7.		28,476,788	%09	22,564,682		2,086,264		24.650.945	3.875.843	1 042 106
ECE Lab Equipment	4,798,973	1,432,465			1	6,231,438	15%	3,091,673		363,530		3.455.703	2776.235	1 707 300
EEE Lab Equipment	3,990,363	1,037,616	142,250	(K)		5,170,229	15%	2,736,800		287,193		3,023,993	2 146 236	1,253,563
Electrical Fittings	4,043,329	,	-	r		4,043,329	15%	2,443,558		239,966		2,683,524	1.359.805	1.599.771
Furniture & Fittings	12,561,981	*	43,370	3		12,605,351	10%	5,871,608		673,374		6,544,982	6060369	6690 373
Library Books	13,411,641		1,265,370	16		14,677,011 100%	100%	13,411,642		1.265.370		14677012	and the same of th	P. Colorado
Mech Lab Equipment	4,276,928	972,902	747,996		1	5,997,826	15%	1,189,911		648,220		1,838,130	4159696	3.087.017
Motor Car	14,217,812	1,605,124	544,539		1	16,367,475	15%	3,964,575		1,740,051		5.704.626	10,662,849	10253237
Office Equipment	4,057,774	648,400	20,600			4,726,774	15%	1,729,939		400,895		2130834	2 595 940	2 327 835
Physics Lab Equipment	142,795					142,795	15%	62,877		11,988		74,865	67 930	79918
Vehicle (Buses)	12,350,159			,	*/	12,350,159	%05	10,832,518		758,820		11,591,339	758,820	1,517,641
					*									
JBREC Total	155,657,986	10,642,407	2,764,125			169,064,518		87,707,639		12.363.681		100071 220	68 993 199	67 050 240







YENKAPALLY, MOINABAD MANDAL, RANGA REDDY- (Dist)

NOTES FORMING PART OF INCOME

	31.03.201
NOTE - X	Rupee
College Running Expenses	
Affiliation Fee	965.00
Books & Journals	865,09
College Maintenance	423,59
NSS Regular Camp	20,90
NSS Special Camp	22,50
aculty-Conference/Membership Fee	68,50
xamination Expenses abs Maintenance	4,049,27
Sports Expenses	590,65
Seminar Expenses	219,75
Printing & Stationary	170,55
Office Maintainace	730,95
once Maintainace	50,43
	7,239,95
TOTE TO	
	1 1 1 1 1 1 1
ayments & Benefits to Employees	
alaries & Allowances - Teaching Staff	65,800,15
alaries & Allowances - Non Teaching Staff	10,045,74
	75,845,893
OTE TH	
OTE - IX	4 化化学
dininistrative Expenses	
dvertisement Expenses tatutory Audit Fee	1,042,61
nternal Auditor Remunaration	34,500
onveyance & Travelling Expenses	30,000
onsultancy Charges	203,093
ectricity Charges	668,450
surance	1,846,774
epairs & Maintenance	205,890
	491,614
elaphone Charges ehicle Maintenance	101,091
ternet Charges	283,563
ratuity to Staff	15,738
ostel Expenses	1,205,401
embership Fee	1,710,119
etrol & Diesel Expenses	69,373
or Period Expenses	1,427,292
operty Taxes - Gram Panchayat	73,470
Employer Contribution	362,787
nitary & Sweepe- Charges	81,722
curity Charges	242,553
ansport Expenses	842,258
- Enperioco	3,880,787
	14,819,094
TE - X	The Late of the La
nancial Charges	
nk Charges	
terest on Loans	65,320
19/	1,781,491
11 201 200	58,278
2300/2001 8	1,905,089

Joginpally B R Engineering College

Schedules forming part of accounts as on 31.03.2017

NOTE: XIII

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

- 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.
 - c. In view of the uncertainty of fee reimbursement by the Government of Telangana. such income is accounted on receipt basis.
 - 2. Fixed Assets and Depreciation: Fixed Assets are stated at cost, less accumulated depreciation. Depreciation is charged on written down value method as per the rates specified in the Income Tax Act, 1961.

Notes to Accounts: 11.

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

-NIL-

b. 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.

Signatories to schedules I to XII

Vide our report of even date

teswara A For K. Venkateswara Rao & Associates

Proprietor

On behalf Board of Governors

J. Vamshidhar Rao

Secretary

Joginpally B.R. Engineering College Y.V. Krishna Rao Bhaskarnagar, Survey No. 220, Yenkapally (V). Vice President

Himayath Nagar (Post), Moinabad (M),

Principal

R.R (Dist), HYDERABAD-500 075.

M.No. 027305 Engineen Hyderabad, 01.09.2017.