



Anand Mohan & Associates,
Chartered Accountant

203, Atul Vilas Kunj Apartment,
Behind Samarpan Nesh INN Hotel

Kidwaipuri, Patna-800001

Mobile: +91-9430963444

email:anandmohanpatna@rediffmail.com

AUDITOR'S REPORT

1. We have audited the attached Balance Sheet of CHANDRAGUPT INSTITUTE OF MANAGEMENT PATNA, Mithapur Institutional Area, Near Mithapur Bus stand, Patna-800001 as at 31st March, 2019 and also the annexed Income and Expenditure Account for the year ended on that date and a summary of the significant accounting policies and other explanatory information.

2. Management's Responsibility for the Financial Statements:

The Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position, internal control relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

3. Auditors' Responsibility:

(I) Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with the ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

(ii) An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments; the auditor considers the internal control relevant to the Institution preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by the Management, as well as evaluating the overall presentation of the financial statements.

4. An Audit involves performing procedures to obtain audits, evidence about the amounts and disclosures in the financial statements. An audit also includes assessing the appropriateness of polices used and the reasonableness of the accounting estimates made by management as well as evaluating the overall presentation of the financial statements. An audit also includes evaluating the appropriateness of accounting policies used.

5. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

6. Opinion:

In our opinion and to the best of our information and according to the explanations given to us, the financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India:





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(a) in the case of the Balance Sheet, of the state of affairs of the Institute as at 31st March, 2019;

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

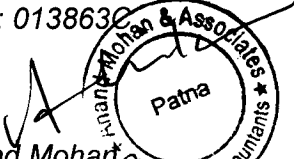
7. Further, subject to Notes on Accounts Notes No.18 together with the Institute's Significant Accounting Policies, we report that; -

(a) We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.

(b) In our opinion, proper books of account as required by law have been kept by the Institution so far as it appears from our examination of those books.

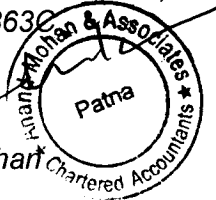
(c) The Balance Sheet, Statement of Income & Expenditure Account dealt with by this Report is in agreement with the books of account.

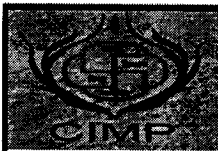
for Anand Mohan & Associates,
Chartered Accountants,
FRN: 013863C


Anand Mohan
(Partner)
M.No.407517

Place: Patna

Date: 21st October, 2019.





CHANDRAGUPT INSTITUTE OF MANAGEMENT, PATNA

Institutional Area, Near Mithapur Busstand, Patna - 800001

BALANCE SHEET AS AT 31st MARCH, 2019

PATICULARS	Note	As at 31st, March, 2019	As at 31st, March, 2018
SOURCES OF FUND			
1 UNRESTRICTED FUNDS			
Corpus Fund	1	500,040,569.68	189,040,569.68
General Fund	2	154,594,454.50	141,363,811.70
Designated/ Earmarked Funds	3	1,583,571,075.10	1,321,377,269.69
2 RESTRICTED FUNDS	4	54,978,832.84	49,425,463.84
4 CURRENT LIABILITIES & PROVISIONS	5	19,492,686.00	13,467,801.14
TOTAL RS.		2,312,677,618.12	1,714,674,916.05
APPLICATION OF FUND			
1 FIXED ASSETS	6		
(a) Tangible Assets		140,230,416.50	127,871,668.70
(b) Intangible Assets		443,830.00	443,830.00
(c) Capital Work in Progress	6 (a)	993,264,513.00	910,821,132.00
2 INVESTMENT		10,000,000.00	
2 CURRENT ASSETS	7	1,116,998,169.16	615,390,109.64
3 LOANS, ADVANCES & DEPOSITS	8	51,740,689.46	60,148,175.71
TOTAL RS.		2,312,677,618.12	1,714,674,916.05

Notes on Accounts 18

On Behalf of Board of CIMP


(Ram Sukhit Choudhary)
Chief Accounts Officer's


(V. Mukunda Das)
Director

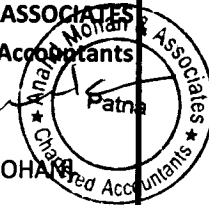
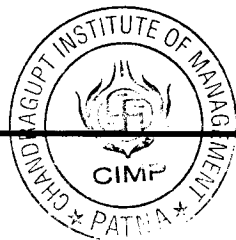
As per our report of even date
For ANAND MOHAN & ASSOCIATES

Chartered Accountants


[ANAND MOHAN]
PARTNER
M. No.407517

Place: Patna

Date : 21-10-2019





CHANDRAGUPT INSTITUTE OF MANAGEMENT, PATNA

Institutional Area, Near Mithapur Busstand, Patna - 800001

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st, MARCH, 2019

PARTICULARS	NOTE NO	CURRENT YEAR				Previous Year	
		Unrestricted Funds			Restricted	Total	
		Corpus	Designated Fund	General Fund	Fund		
A. INCOME							
i Academic Receipts	9			61,358,787.00		61,358,787.00	40,923,120.00
ii Grant & Donations	10			-		-	50,000,000.00
iii Other Income	11			52,158,346.90		52,158,346.90	18,996,144.16
Total (A)		-	-	113,517,133.90	-	113,517,133.90	109,919,264.16
B. EXPENDITURE							
i Staff Payment & Benefits	12			53,979,523.00		53,979,523.00	49,129,339.00
ii Academic Expenses	13			10,597,416.65		10,597,416.65	7,871,729.00
iii Administration & General Expenses	14			26,553,285.00		26,553,285.00	27,938,129.02
iv Repair & Maintenance	15			1,910,191.00		1,910,191.00	1,627,532.49
v Finance Costs	16			10,224.31		10,224.31	17,053.43
vi Other Expenses	17			3,785,717.00		3,785,717.00	876,792.00
vii Depreciation	6			10,471,515.75		10,471,515.75	9,575,999.60
Total (B)		-	-	107,307,872.71	-	107,307,872.71	97,036,574.54
C. Balance being excess of Income & Expenditure (A-B)				6,209,261.19	-	6,209,261.19	12,882,689.62
D. Transfer to/from Designated Fund							
E. Building Fund							
F. Provision for Grutuity Fund				-	-	-	
G. Balance being Surplus/ (Deficit) Carried to General Fund				6,209,261.19	-	6,209,261.19	12,882,689.62
Notes on Account	18						

On Behalf of Board of CIMP

Ram Sukhit Choudhary
(Ram Sukhit Choudhary)
Chief Accounts Officer's

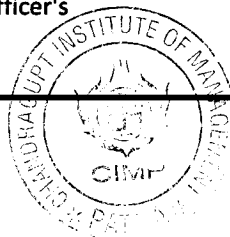
(V. Mukunda Das)
(V. Mukunda Das)
Director

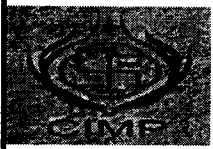
As per our report of even date
For ANAND MOHAN & ASSOCIATES
Chartered Accountants

[ANAND MOHAN]
PARTNER
M. No.407517

Place: Patna

Date : 21-10-2019



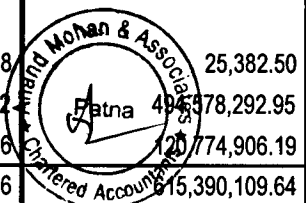
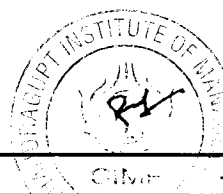


CHANDRAGUPT INSTITUTE OF MANAGEMENT, PATNA

Institutional Area, Near Mithapur Busstand, Patna - 800001

Schedule Forming Part of Balance Sheet

PARTICULARS	Fitures as at 31.03.2019	Fitures as at 31.03.2018
Schedule - 1 CORPUS		
Balance as at the beginning of the year	189,040,569.68	189,040,569.68
Add: Grant Receipts during the year	311,000,000.00	-
BALANCE AT THE YEAR END	500,040,569.68	189,040,569.68
Schedule -2 GENERAL FUND		
Balance as at the beginning of the year	141,363,811.70	131,208,170.70
Add: Addition to Fixed Assets	13,230,642.80	10,155,641.00
BALANCE AT THE YEAR END	154,594,454.50	141,363,811.70
Schedule -5 CURRENT LIABILITIES & PROVISIONS		
A. CURRENT LIABILITIES :		
1. Deposits from Staff	-	-
2. Deposits from Students	2,871,583.00	1,764,588.00
3. Sundry Creditors		
a) For Goods & Services	-	-
b) Others	-	-
4. Statutory Liabilities		
a) Others	6,053,426.00	3,851,727.00
5. Other Current Liabilities :		
a) Salaries	-	80,000.00
b) Unutilised Grants	-	-
c) Other funds	15,000.00	15,000.00
d) Other liabilities	1,388,285.00	935,667.00
TOTAL (A)	10,328,294.00	6,646,982.00
B. PROVISIONS :		
1. Expenses payable	8,474,952.00	4,549,652.14
2. Others (Specify)	618,640.00	2,211,167.00
3. Audit Fee Payable	70,800.00	60,000.00
TOTAL (B)	9,164,392.00	6,820,819.14
TOTAL (A+B)	19,492,686.00	13,467,801.14
Schedule - 7 CURRENT ASSETS		
1. Cash in hand	25,572.00	11,528.00
2. Cheque in hand	-	-
3. Bank Balances (to be further classified as pertaining to earmarked fund or otherwise)		
a) With Scheduled Banks :		
- In Current Accounts	83,492.78	25,382.50
- In term deposit Accounts with Accured interest	998,287,184.92	494,578,292.95
- In Savings Accounts	118,601,919.46	120,774,906.19
TOTAL	1,116,998,169.16	615,390,109.64





CHANDRAGUPT INSTITUTE OF MANAGEMENT, PATNA

Institutional Area, Near Mithapur Busstand, Patna - 800001

Schedule Forming Part of Balance Sheet

PARTICULARS	Figures as at 31.03.2019	Figures as at 31.03.2018
Schedule -8 LOANS, ADVANCES & DEPOSITS		
1. Advances to employes : (Non-interest bearing)		
a) Salary	1,529,937.00	491,298.00
b) Advance to faculties (PHD)	807,966.00	1,888,862.00
c) Other (to be specified)	1,105,665.00	1,559,315.00
3. Advances and other amounts recoverable in cash or in kind or for value to be received :		
a) On Capital Account		
b) To suppliers	-	-
c) Others (to be specified)	10,780.35	10,780.35
d) Advance for project	4,281,500.00	7,836,500.00
4. Prepaid Expenses		
a) Insurance & Other expenses	1,344,671.75	711,923.00
5. Deposits		
a) Telephone	6,700.00	6,700.00
b) Lease Rent	42,000.00	42,000.00
c) Electricity	2,134,270.00	2,134,270.00
d) LPG	7,400.00	7,400.00
6. Income Accrued :		
a) On Investments from Earmarked/ Endowment funds	-	-
b) On Investments - Others	-	-
7. Other receivable		
a) Debit balances in Sponsored Projects	6,584,193.00	6,538,320.00
b) Debit balances in Fellowship & Scholarship		
c) Grants Recoverable	-	-
d) Other Receivables (Service Tax Receivable)	1,203,478.00	4,308,356.00
e) Income tax recoverable	20,164,473.17	26,681,032.36
f) Fees Receivable	3,437,000.00	30,000.00
(g) Hostel rent Receivable	96,000.00	-
(h) Amount Receivable for onilne application	-	24,826.00
(i) Amount Receivable (MDP/Project)	40,500.00	1,617,354.00
(j) GST Recoverable	4,096,044.00	2,387,182.00
8. Deposits with LIC (Gratuity Fund)	4,848,111.19	3,872,057.00
TOTAL	51,740,689.46	60,148,175.71



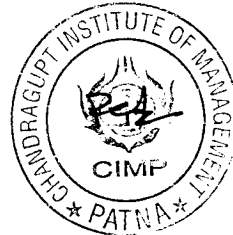
CHANDRAGUPT INSTITUTE OF MANAGEMENT, PATNA

Institutional Area, Near Mithapur Busstand, Patna - 800001

Schedule Forming Part of Balance Sheet

Schedule - 3 SPECIAL FUND

PATICULARS	FUND WISE BREAK UP									TOTAL	
	Capital Fund	Building Fund	Depreciation Fund	Project Fund	Employee Welfare Fund	Institution Overhead Fund	Fund for Book Printing	Reserch Fund	Gratuity Fund	Current year as on 31.03.2019	Previous year as on 31.03.2018
a) Opening Balance of the funds	182,085,143.10	1,040,795,454.00	74,563,380.34	17,259,465.25	1,052,980.00	1,377,772.00	110,000.00	261,018.00	3,872,057.00	1,321,377,269.69	1,288,369,179.89
b) Additions to the Funds	-	-	-	-	-	-	-	-	-	-	-
i. Donation/grants	-	217,779,000.00	-	-	-	-	-	-	-	217,779,000.00	-
ii. Income from investments made on account of funds	-	-	-	-	-	-	-	-	-	-	-
iii. Accrued interest on investments of the funds	34,294,131.27	-	-	-	-	-	-	-	-	34,294,131.27	14,816,558.58
iv. Surplus/Deficit from Income & Expenditure account	6,209,261.19	-	-	-	-	-	-	-	-	6,209,261.19	12,882,689.62
iv. Other additions (specify nature)	-	-	10,471,515.75	4,058,830.00	480,062.00	1,746,787.00	-	936,125.00	-	17,693,319.75	15,561,817.60
TOTAL (b)	40,503,392.46	217,779,000.00	10,471,515.75	4,058,830.00	480,062.00	1,746,787.00	-	936,125.00	-	275,975,712.21	43,261,065.80
c) Utilisation/ Expenditure towards objectives of funds	-	-	-	-	-	-	-	-	-	-	-
i. Capital Expenditure	-	-	-	-	-	-	-	-	-	-	-
- Fixed Assets	13,230,642.80	-	528,093.00	-	-	-	-	-	-	13,758,735.80	10,155,641.00
- Others	-	-	-	-	-	-	-	-	-	-	-
TOTAL	13,230,642.80	-	528,093.00	-	-	-	-	-	-	13,758,735.80	10,155,641.00
ii. Revenue Expenditure	-	-	-	-	-	-	-	-	-	-	-
- Salaries, Wages & Allowances etc.	-	-	-	-	-	-	-	-	-	-	-
- Rent	-	-	-	-	-	-	-	-	-	-	-
- Other Administrative Expenses	-	-	-	-	23,171.00	-	-	-	-	23,171.00	97,335.00
TOTAL	-	-	-	-	23,171.00	-	-	-	-	23,171.00	97,335.00
TOTAL (c)	13,230,642.80	-	528,093.00	-	23,171.00	-	-	-	-	13,781,906.80	10,252,976.00
NET BALANCE AS AT THE YEAR END (a+b-c)	209,357,892.76	1,258,574,454.00	84,506,803.09	21,318,295.25	1,509,871.00	3,124,559.00	110,000.00	1,197,143.00	3,872,057.00	1,583,571,075.10	1,321,377,269.69



CHANDRAGUPT INSTITUTE OF MANAGEMENT, PATNA

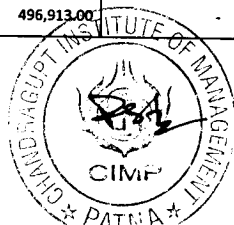
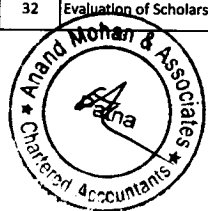
Institutional Area, Near Mithapur Bussland, Patna - 800001

Restricted Funds as on 31.03.2019

Notes of Formina parts of the Financial Statements

Schedule - (4)

S. No.	PARTICULARS	Balance as on 01.04.2018	Balance as on 01.04.2018	Grant Received (2018-19)	Total	Expenditure Incurred during the year	Surplus Transferred to project Fund	Surplus Transferred to Employees welfare Fund	Surplus Transferred to Institute Overhead	Surplus Transferred to Research Fund	Total	Balance as on 31.03.2019	Balance as on 31.03.2019
1	EXPM	14,729,281.86		-	14,729,281.86	57,000.00	-	-	-	-	57,000.00	14,672,281.86	
2	BEO's & DEO's (Evaluation Study)	787,265.00	-	-	787,265.00	-	-	-	-	-	-	787,265.00	-
3	BEO's MDP Project	541,701.00	-	-	541,701.00	-	-	-	-	-	-	541,701.00	-
4	BEO's Unicef Project	-	-	-	-	-	-	-	-	-	-	-	-
5	Branding of Zardalu	-	-9,850.00	-	-9,850.00	-	-	-	-	-	-	-	-9,850.00
6	Coconut Project	-	-27,051.00	-	-27,051.00	-	-	-	-	-	-	-	-27,051.00
7	Head Master Training Project	1,165,363.00	-	-	1,165,363.00	-	-	-	-	-	-	1,165,363.00	-
8	ICDS Project	410,423.00	-	-	410,423.00	-	-	-	-	-	-	410,423.00	-
9	Jeevika Project	923,906.00	-	-	923,906.00	-	-	-	-	-	-	923,906.00	-
10	SC/ST Residential School Project	15,000.00	-	-	15,000.00	-	-	-	-	-	-	15,000.00	-
11	Kilkari Project	170,844.00	-	-	170,844.00	-	-	-	-	-	-	170,844.00	-
12	Land Governance Assessment Framework	26,236.00	-	-	26,236.00	-	-	-	-	-	-	26,236.00	-
13	Micro Finance Sub-centre Project	45,288.00	-	-	45,288.00	-	-	-	-	-	-	45,288.00	-
14	Programme Officer MDP	4,637,567.00	-	-	4,637,567.00	-	-	-	-	-	-	4,637,567.00	-
15	Student Guidance Centre Project	0	-3,576,764.00	1,306,800.00	-2,269,964.00	1,279,999.00	-	-	-	-	1,279,999.00	-	-3,549,963.00
16	Bihar state Text Book Corporation Project	15,000.00	-	-	15,000.00	-	-	-	-	-	-	15,000.00	-
17	Bihar state Text Book Corporation Project	-	-	2,700.00	2,700.00	-	-	-	-	-	-	2,700.00	-
18	Unesco Workshop project	59,109.00	-	-	59,109.00	-	-	-	-	-	-	59,109.00	-
19	Unicef Project	-	-902,595.00	-	-902,595.00	-	-	-	-	-	-	-	-902,595.00
20	Unicef Training	852.00	-	-	852.00	-	-	-	-	-	-	852.00	-
21	DY S.P Training MDP	4,604.00	-	-	4,604.00	-	-	-	-	-	-	4,604.00	-
22	Postal MDP	2,890.00	-	-	2,890.00	-	-	-	-	-	-	2,890.00	-
23	SIA, Nalanda	-	-2,150.00	-	-2,150.00	-	-	-	-	-	-	-	-2,150.00
24	Social Impact Assessment Study - Nalanda (Rajgir)	-	-	-	-	-	-	-	-	-	-	-	-
25	Social Impact Assessment Study - (Patna)	2,828,928.00	-	-	2,828,928.00	-	-	-	-	-	-	2,828,928.00	-
26	Social Impact Assessment Study - Nalanda (Siliv & Giriyak)	2,447,301.00	-	-	2,447,301.00	1,310,035.00	873,356.00	-	263,910.00	-	2,447,301.00	-	-
27	Training of TOP Management of PSUs	119,600.00	-	-	119,600.00	-	-	-	-	-	-	119,600.00	-
28	SC/ST Training Monitoring	9,513.00	-	-	9,513.00	-	-	-	-	-	-	9,513.00	-
29	Tourism Project	40,949.00	-	-	40,949.00	-	-	-	-	-	-	40,949.00	-
30	BIHAR VISION 2025	-	-1,940,672.00	-	-1,940,672.00	4,400.00	-	-	-	-	4,400.00	-	-1,945,072.00
31	Evaluation of Computer Scheme	92,953.00	-	-	92,953.00	-	-	-	-	-	-	92,953.00	-
32	Evaluation of Scholarship Schemes	496,913.00	-	-	496,913.00	14,000.00	-	-	-	-	14,000.00	482,913.00	-



CHANDRAGUPT INSTITUTE OF MANAGEMENT, PATNA

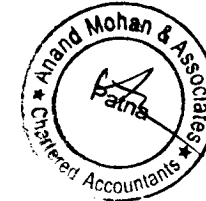
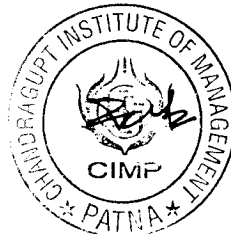
Institutional Area, Near Mithapur Busstand, Patna - 800001

Restricted Funds as on 31.03.2019

Notes of Forming parts of the Financial Statements

Schedule - (4)

S. No.	PARTICULARS	Balance as on 01.04.2018	Balance as on 01.04.2018	Grant Received (2018-19)	Total	Expenditure Incurred during the year	Surplus Transferred to project Fund	Surplus Transferred to Employees welfare Fund	Surplus Transferred to Institute Overhead	Surplus Transferred to Research Fund	Total	Balance as on 31.03.2019	Balance as on 31.03.2019
33	Industries Department MDP	430,497.00	-	480,000.00	910,497.00	164,672.00	-	-	-	-	164,672.00	745,825.00	-
34	Industrial Policy Evaluation Project	1,278,046.00	-	-	1,278,046.00	-	-	-	-	-	-	1,278,046.00	-
35	SIA Project (BABURA - DORIGANJ) Phase -1	2,363,603.00	-	-	2,363,603.00	1,064,148.00	-	-	-	-	1,064,148.00	1,299,455.00	-
36	SIA Project (BABURA - DORIGANJ) Phase -2	1,904,398.00	-	-	1,904,398.00	860,856.00	573,906.00	84,398.00	216,442.00	168,796.00	1,904,398.00	-	-
37	SIA Project (BANGRAGHAT- GOPALGANJ) SARAN	7,230.00	-	-	7,230.00	-	-	-	-	-	-	7,230.00	-
38	SIA Project (BARH - BAKTIYARPUR)	100,690.00	-	-	100,690.00	-	-	-	-	-	-	100,690.00	-
39	SIA Project (GAYA RAIL LINE) Phase-1	176,093.00	-	316,693.00	492,786.00	-	-	-	-	-	-	492,786.00	-
40	SIA Project (GAYA RAIL LINE) Phase-2	1,098,536.00	-	-	1,098,536.00	1,533.00	-	-	-	-	1,533.00	1,097,003.00	-
41	SIA Project (HAJIPUR SUGAULI RAIL LINE) ARARA	-	-	-	-	-	-	-	-	-	-	-	-
42	SIA Project (HAJIPUR SUGAULI RAIL LINE)	571,295.00	-	-	571,295.00	258,755.00	146,170.00	21,496.00	101,883.00	42,991.00	571,295.00	-	-
43	SIA Project (KATIHAR)	870,296.00	-	-	870,296.00	-	-	-	-	-	-	870,296.00	-
44	SIA Chhapra Mashrakh	-	-6,286.00	-	-6,286.00	-	-	-	-	-	-	-	-6,286.00
45	SIA Bandeya in Aurangabad	163,386.00	-	-	163,386.00	74,138.00	50,175.00	7,018.00	18,018.00	14,037.00	163,386.00	-	-
46	SIA Gopalganj, Chakiya kesariya Sattarghat	992,268.00	-	-	992,268.00	-	-	-	-	-	-	992,268.00	-
47	SIA Kishanganj Lauchaghat	430,558.00	-	-	430,558.00	-	-	-	-	-	-	430,558.00	-
48	SIA Nalanda (Noorsarai Bypass)	1,066,122.00	-	345,821.00	1,411,943.00	608,319.00	405,546.00	59,639.00	219,161.00	119,278.00	1,411,943.00	-	-
49	SIA Nava Nalanda Mahavihar	391,199.00	-	-	391,199.00	-	-	-	-	-	-	391,199.00	-
50	SIA Project Bairiya in west Champaran	132,728.00	-	-	132,728.00	12,341.00	-	-	-	-	12,341.00	120,387.00	-
51	SIA Project Ghoswar Vaishali	178,153.00	-	211,313.00	389,466.00	190,488.00	108,741.00	15,991.00	42,263.00	31,983.00	389,466.00	-	-
52	SIA Project Madariyaghat Darbhanga	467,780.00	-	-	467,780.00	217,731.00	123,358.00	18,141.00	72,269.00	36,281.00	467,780.00	-	-



CHANDRAGUPT INSTITUTE OF MANAGEMENT, PATNA

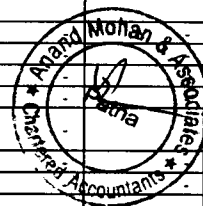
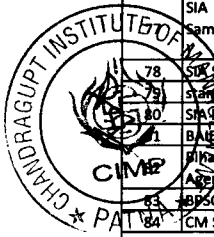
Institutional Area, Near Mithapur Busstand, Patna - 800001

Restricted Funds as on 31.03.2019

Notes of Forming parts of the Financial Statements

Schedule - (4)

S. No.	PARTICULARS	Balance as on 01.04.2018	Balance as on 01.04.2018	Grant Received (2018-19)	Total	Expenditure Incurred during the year	Surplus Transferred to project Fund	Surplus Transferred to Employees welfare Fund	Surplus Transferred to Institute Overhead	Surplus Transferred to Research Fund	Total	Balance as on 31.03.2019	Balance as on 31.03.2019
53	SIA Samastipur Satighat Kundal Village	1,160,300.00		-	1,160,300.00	536,997.00	334,144.00	49,139.00	141,742.00	98,278.00	1,160,300.00	-	-
54	Solar Charka Project	37,098.00		-	37,098.00	37,098.00	-	-	-	-	37,098.00	-	-
55	Teacher Training Workshop DIET Nalanda	698.00		-	698.00	-	-	-	-	-	-	698.00	-
56	Evaluation of Mircox Foundation		-3,947.00	-	-3,947.00	59,085.00	-	-	-	-	59,085.00		-63,032.00
57	Bihar Education Project Council Accountant	658,133.00		-	658,133.00	215,000.00	-	-	-	-	215,000.00	443,133.00	-
58	Bihar Education Project Council Grade-III	2,789,504.00		-	2,789,504.00	572,000.00	-	-	-	-	572,000.00	2,217,504.00	-
59	Gender Resource Centre	295,838.00		295,837.00	591,675.00	380,283.00	105,625.00	15,533.00	59,168.00	31,066.00	591,675.00	-	-
60	LIC MDP	931,543.00		1,489,702.00	2,421,245.00	558,800.00	-	-	-	-	558,800.00	1,862,445.00	-
61	SJVN Training Programme	28,439.00		-	28,439.00	-	-	-	-	-	-	28,439.00	-
62	World Bank Principal Training Project	1,329,545.98		-	1,329,545.98	-	-	-	-	-	-	1,329,545.98	-
63	Deos MDP In Kerala		-69,005.00	-	-69,005.00	-	-	-	-	-	-		-69,005.00
64	SIA (Chhapra Muzaffarpur Rail line) Titra			2,999,430.00	2,999,430.00	1,528,103.00	812,797.00	119,529.00	299,943.00	239,058.00	2,999,430.00		
65	SIA Project (Tarjan Village Tajpur) Samastipur			2,079,919.00	2,079,919.00	1,011,384.00	525,012.00	77,178.00	311,988.00	154,357.00	2,079,919.00		
66	Indian Oil Corporation MPD			1,449,571.00	1,449,571.00	793,541.00					793,541.00	656,030.00	
67	SIA(Chhapra- Muzaffarpur Rail Line)Samaspura			1,016,949.00	1,016,949.00	13,268.00					13,268.00	1,003,681.00	
68	SIA(Chhapra- Muzaffarpur Rail Line)Bheldi			932,204.00	932,204.00	1,015.00					1,015.00	931,189.00	
69	SIA(Chhapra- Muzaffarpur Rail Line)Maker			1,009,104.00	1,009,104.00							1,009,104.00	
70	SIA(Chhapra- Muzaffarpur Rail Line)Phulwaria			338,983.00	338,983.00	4,051.00					4,051.00	334,932.00	
71	SIA(Chhapra- Muzaffarpur Rail Line)Sonho			338,983.00	338,983.00	2,412.00					2,412.00	336,571.00	
72	SIA Madhubani(Damia Ghart)			237,852.00	237,852.00	83,872.00					83,872.00	153,980.00	
73	SIA Project(Road Cum Bridge Project) Kaimur			200,000.00	200,000.00							200,000.00	
74	SIA Purnia(Dagura,Block Cum Anchal Office)			311,561.00	311,561.00	135,706.00					135,706.00	175,855.00	
75	SIA Purnia(Damdaha SubDivision Court)			246,015.00	246,015.00	128,634.00					128,634.00	117,381.00	
76	SIA Purnia(Dagura,Thana Building)			207,322.00	207,322.00	84,400.00					84,400.00	122,922.00	
	SIA Samstipur(Bisanpur,Rahimpur,Shahpur)			320,893.00	320,893.00	4,148.00					4,148.00	316,745.00	
78	SIA Suran(SSB Headquer)			843,439.00	843,439.00	2,730.00					2,730.00	840,709.00	
79	SIA Suran Incubation centre			7,105,850.00	7,105,850.00	248,032.00					248,032.00	6,857,818.00	
80	SIA Project Supaul					9,189.00					9,189.00		-9,189.00
81	BAISA MDP			497,424.00	497,424.00	324,209.00					324,209.00	173,215.00	
	Statistical System Development Agency(BSSDA)			299,949.00	299,949.00	62,822.00					62,822.00	237,127.00	
83	BPSC			14,700.00	14,700.00	14,690.00					14,690.00	10.00	
84	CM SC/ST Enterpeniourship MDP			5,389,828.00	5,389,828.00	4,641,658.00					4,641,658.00	748,170.00	
	Total	49,425,463.84	-6,538,320.00	30,288,842.00	73,175,985.84	17,571,542.00	4,058,830.00	468,062.00	1,746,787.00	936,125.00	24,781,346.00	54,978,832.84	-6,584,193.00

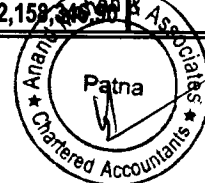
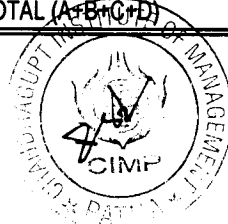




CHANDRAGUPT INSTITUTE OF MANAGEMENT, PATNA

Institutional Area, Near Mithapur Busstand, Patna - 800001

PARTICULARS	Fitures as at 31.03.2019	Fitures as at 31.03.2018
Schedule -9 ACADEMIC RECEIPTS :		
FEE FROM STUDENTS :		
Academic		
1. Tuition Fee	61,139,487.00	40,669,000.00
Total (A)	61,139,487.00	40,669,000.00
Sale of publications		
1. Sale of Prospectus including admission forms	219,300.00	254,120.00
Total (B)	219,300.00	254,120.00
GRAND TOTAL (A+B)		
	61,358,787.00	40,923,120.00
Schedule -10 GRANTS & DONATIONS (Irrecovable Grants & Subsidies Received) :		
1) State Government	-	50,000,000.00
TOTAL	-	50,000,000.00
Schedule -11 OTHER INCOME :		
A. Income from Land & Building		
1. Hire Charges of Auditorium/ Play Ground/ Convention Centre,etc.	23,413.00	532,649.00
Total	23,413.00	532,649.00
B. Interest on Term Deposits :		
a) With Scheduled Banks	39,186,962.00	15,778,170.16
Total	39,186,962.00	15,778,170.16
C. Interest on Savings Accounts :		
a) With Scheduled Banks	8,677,387.00	1,533,583.00
Total	8,677,387.00	1,533,583.00
D. Others		
1. Misc. receipts (sale of tender form, waste paper, etc.)	44,193.20	136,235.00
2. Student Fund	-	-
3. Student Fine	201,770.00	130,600.00
4. Interest on TDS	2,582,381.51	865,907.00
5. Interest From LIC On Gratuity Fund	976,054.19	-
6. Interest form Other	447,186.00	-
7. Tender Document	19,000.00	19,000.00
Total	4,270,584.90	1,151,742.00
GRAND TOTAL (A+B+C+D)	52,159,340.90	18,996,144.16

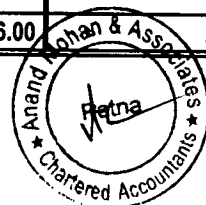
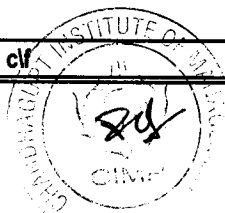




CHANDRAGUPT INSTITUTE OF MANAGEMENT, PATNA

Institutional Area, Near Mithapur Busstand, Patna - 800001

PARTICULARS	Fitures as at 31.03.2019	Fitures as at 31.03.2018
Schedule -12 STAFF PAYMENTS & BENEFITS :		
a) Salaries and Wages	45,329,176.00	42,097,441.00
b) Allowances and Bonus	1,213,266.00	869,758.00
c) Contribution to Provident Fund	5,004,414.00	4,671,220.00
d) Staff Welare Expenses	-	131,100.00
e) LTC facility	84,083.00	429,779.00
f) Medical facility	2,348,584.00	930,041.00
TOTAL	53,979,523.00	49,129,339.00
Schedule -13 ACADEMIC EXPENSES :		
Payments to visiting faculty (Professional Fee)	5,859,200.00	3,883,994.00
CAT Fee/ Co-ordination	225,000.00	360,000.00
Placement Expenditure	234,643.00	183,988.00
Research, Publication & Incentives	309,669.00	538,230.00
Seminar & Confrence	678,955.00	555,140.00
IBM Training (Business Analysis)	403,620.00	934,778.00
Admission Exps.	352,365.00	147,660.00
Hostel Expenses	23,981.00	-
Liabrary Expenses	453,618.65	177,274.00
Mess/Kitchen Expenses	88,610.00	87,389.00
Newspaper & Periodicals	454,140.00	363,556.00
PGP Expenses	52,560.00	30,680.00
Books (PGP)	1,226,019.00	606,230.00
Scholarship to Students	24,000.00	-
Sports Expenses	-	2,810.00
Global Leader Conference	51,036.00	-
Stipend	160,000.00	-
TOTAL	10,597,416.65	7,871,729.00
Schedule -14 ADMINISTRATIVE AND GENERAL EXPENSES		
Advertisement	4,802,358.00	6,711,174.00
A Beautiful Mind	80,004.00	36,285.00
Electricity & Genrator	6,933,489.00	6,630,995.80
Travelling Expenses	4,615,454.00	4,338,001.50
House Keeping expenses	1,876,996.00	1,876,562.00
Rent/ Guest House Expenses	556,661.00	646,319.00
Statutory Auditors Remuneration	81,600.00	60,000.00
Legal Fees	55,000.00	67,500.00
Internal Auditors Remuneration	165,200.00	135,000.00
Filling Fees	29,970.00	16,981.00
Conveyance	9,794.00	13,913.00
TOTAL	19,206,526.00	20,532,731.30

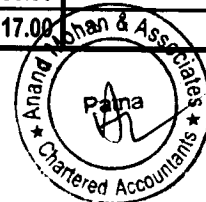
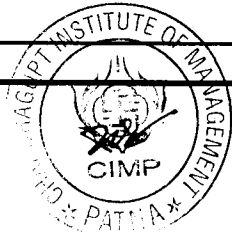




CHANDRAGUPT INSTITUTE OF MANAGEMENT, PATNA

Institutional Area, Near Mithapur Busstand, Patna - 800001

PARTICULARS	Figures as at 31.03.2019	Figures as at 31.03.2018
TOTAL blf	19,206,526.00	20,532,731.30
Telephone & Internet Expenses	196,134.00	406,402.46
Cleaning & Sanitation	139,813.00	452,185.26
Gardening Expenses	871,729.00	2,140,646.00
Security Expenses	4,984,501.00	3,404,358.00
Printing & Stationary	893,905.00	637,561.00
Insurance Charge	174,269.00	284,544.00
Postage & Stamps	86,408.00	79,701.00
TOTAL	26,553,285.00	27,938,129.02
<u>Schedule -15 REPAIRS & MAINTENANCE</u>		
a) Vehicle repair & maintenance	374,627.00	299,026.49
a) Repair & maintenance other	1,535,564.00	1,328,506.00
TOTAL	1,910,191.00	1,627,532.49
<u>Schedule -16 FINANCE COSTS :</u>		
a) Bank charges	10,224.31	17,053.43
TOTAL	10,224.31	17,053.43
<u>Schedule -17 OTHER EXPENSES</u>		
Miscellaneous Expenses	391,720.00	286,274.00
B-Fest	94,901.00	81,925.00
MDC Block	133,397.00	74,376.00
International Conference (ICBRP-2019)	80,491.00	107,924.00
National Conference	17,133.00	115,473.00
AICTE & AIU Exp.	590,000.00	200,000.00
BOG	10,561.00	13,820.00
Loss on Sale on Assets	158,802.00	-
Champaran Satyagrah Program	-	-3,000.00
Service Tax Recoverable W/off	1,557,736.00	-
Fixture And Fittings	7,107.00	-
Gst Exp	60,410.00	-
Int on Tds payment	14,329.00	-
CIMP-IITD Collaborative research project	470,000.00	-
program by student	199,130.00	-
TOTAL	3,785,717.00	876,792.00

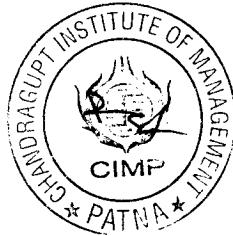


CHANDRAGUPT INSTITUTE OF MANAGEMENT, PATNA

Institutional Area, Near Mithapur Busstand, Patna - 800001

FORMING PART OF THE BALANCE SHEET AS ON 31.03.2019

Sr. No.	DISCRPTION	Rate	Gross Block				Accumulated Depreciation				Net Block		
			Opening Balance as on 1.4.2018	Addition during the year		Deduction during the year	Total Value as on 31.03.2019	Upto 01.04.2018	Depreciation during the year	Adjustment during the year	Total	WDV .as on 31.03.2019	WDV .as on 31.03.2018
				More than 180 days	Less than 180 days								
A.	TANGIBLE ASSETS												
1	Computer Hardware	40%	17,037,490.00	11,544.00	3,266,206.00	-	20,315,240.00	14,586,795.89	1,638,136.44	-	16,224,932.33	4,090,307.67	2,450,694.11
2	Furniture & Fixtures	10%	42,244,891.50	1,215,561.00	864,103.00	-	44,324,555.50	8,947,797.75	3,494,470.62	-	12,442,268.38	31,882,287.12	33,297,093.75
3	Air conditioner	15%	5,809,492.00	288,453.00	159,106.00	-	6,257,051.00	1,940,339.50	635,573.77	-	2,575,913.28	3,681,137.72	3,869,152.50
4	Equipments	15%	7,044,908.00	184,412.00	3,210,650.00	-	10,439,970.00	2,927,259.10	886,107.88	-	3,813,366.99	6,626,603.01	4,117,648.90
5	Sports Items	15%	865,588.00		51,853.00	-	917,441.00	331,022.01	84,073.87	-	415,095.88	502,345.12	534,565.99
6	Books	15%	18,448,730.20	43,702.00	121,837.00	-	18,614,269.20	12,304,698.19	937,297.88	-	13,241,996.07	5,372,273.13	6,144,032.01
7	Journals	100%	28,602,650.00	1,057,601.30	394,574.61	-	30,054,825.91	28,602,650.00	1,452,175.91	-	30,054,825.91	-	-
8	Teachnical know how	15%	1,610,322.00			-	1,610,322.00	1,204,404.72	60,887.59	-	1,265,292.31	345,029.69	405,917.28
9	Vehicles	15%	1,911,173.00		1,177,655.00	620,215.00	2,468,613.00	714,827.18	232,456.70	384,753.00	562,530.88	1,906,082.12	1,196,345.82
10	Telephone, Fax Scanner	15%	1,857,313.00	132,142.00	156,571.00	251,680.00	1,894,346.00	1,047,386.21	136,802.14	143,340.00	1,040,848.36	853,497.64	809,926.79
11	Database Account	100%	1,347,826.00	722,193.63	81,943.26	-	2,151,962.89	1,347,826.00	804,136.89	-	2,151,962.89	-	-
12	Statue Of Chandrgupt Mourya	10%	1,000,000.00			-	1,000,000.00	145,000.00	85,500.00	-	230,500.00	769,500.00	855,000.00
13	Utensils	15%	16,166.00	13,641.00	649.00	-	30,456.00	1,212.45	4,337.86	-	5,550.31	24,905.69	14,953.55
14	Tools	15%	23,602.00	12,500.00	10,620.00	-	46,722.00	2,412.71	5,849.89	-	8,262.60	38,459.40	21,189.29
15	Antivirus	100%	11,518.00			-	11,518.00	11,518.00	-	-	11,518.00	-	-
16	Battery	15%	11,536.00			-	11,536.00	1,730.40	1,470.84	-	3,201.24	8,334.76	9,805.60
17	Projector	15%	28,463.00	53,125.00		-	81,588.00	4,269.45	11,597.78	-	15,867.23	65,720.77	24,193.55
	Total		127,871,668.70	3,734,874.93	9,495,767.87	871,895.00	140,230,416.50	74,121,149.57	10,470,876.08	528,093.00	84,063,932.66	56,166,483.84	53,750,519.13
B.	INTANGIBEL ASSETS	Rate											
1	Computer Software	40%	443,830.00	-	-	-	443,830.00	442,230.83	639.67	-	442,870.50	959.50	1,599.17
	Total		128,315,498.70	3,734,874.93	9,495,767.87	871,895.00	140,674,246.50	74,563,380.40	10,471,515.75	528,093.00	84,506,803.16	56,167,443.34	53,752,118.30

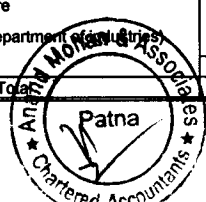
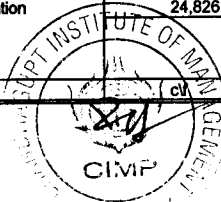


CHANDRAGUPT INSTITUTE OF MANAGEMENT, PATNA

Institutional Area, Near Mithapur Busstand, Patna - 800001

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2019

RECEIPTS	AMOUNT	PAYMENT	AMOUNT	AMOUNT
Opening Balance				
Cash Balance	11,528.00			
Cash Equipvalents	120,800,288.69			
Fixed Deposits	376,111,443.00	496,923,259.69		
Grant Received For Project				
Grant Received From Govt. Bihar	-			
Corpus fund	311,000,000.00			
Employee Welfare fund	12,000.00			
Building fund	217,779,000.00	528,791,000.00		
Other Income				
Own Generation - Programmes & Courses				
Education Program (Student Fees)	58,863,000.00			
Sale of Application Form	219,300.00			
Misc. Income	44,374.90			
Tender Document fees	19,000.00			
Print/Photocopy From Library	751.00			
Rent (Auditorium/MDP Hostel)	26,085.00			
Student fine/exp	194,770.00	59,367,280.90		
Interest Received				
Interest on FDR	23,558,600.89			
Bank Interest	8,583,596.00			
Interest on TDS refund	2,582,381.51	34,724,578.40		
Others Receipts				
security money	100,000.00			
Duties & Taxes	15,319,227.00			
Caution Money	1,210,000.00			
Advance fees receipts	161,000.00			
Advance For Auditorium Rent	2,542.00			
PNB Housing Finance	100,000,000.00			
Asset Office	20,000.00			
liabrerly resource centre	47,096.00			
Other Liabilities	1,610.00	116,861,475.00		
Grant Received From Govt. of Bihar for Project				
SIA (Chapra-Muzafarpur) Samaspura	1,016,949.00			
SIA (Chapra-Muzafarpur) Maker	1,016,949.00			
SIA (Chapra-Muzafarpur) Phulwaria	338,983.00			
SIA (Chapra-Muzafarpur) Sonho	338,983.00			
SIA (Chapra-Muzafarpur) Tetra	3,619,430.00			
SIA Madhubani(Damla ghat)	237,852.00			
SIA Nalanda(Shilaw-Giriyak)	189,965.00			
SIA Project(Bandeya)Aurangabad	60,000.00			
SIA Project Bhojpur (Babura-Dorigani) BOTH PHASE	1,400,000.00			
STAR-UP INCUBATION CENTRE	7,100,000.00			
STUDENT GUIDANCE CENTRE	1,306,800.00			
SIA Project NALANDA (NOORSARAI BYPASS)	745,821.00			
SIA DARAN(CONSTRUCTION OF SSB HQR)	843,439.00			
SIA (Chapra-Muzafarpur rail line) Bheldi	932,204.00			
SIA Project (Gaya rail line)	316,693.00			
SIA Project (Ghoswari) Vaisali	211,313.00			
SIA Project (Karjan Tajpur)SAMASTIPUR	2,229,919.00			
BAIDA MDP	497,424.00			
BSSDA	299,949.00			
BPSC exam	14,700.00			
SIA Project (MADARIYA GHAT) DARBHANGA	15,000.00			
SIA Project (ROAD CUM BRIDGE CONSTRUCTION)	200,000.00			
SIA Project (SAMASTIPUR,SATIGHAT/KUNDAL VILLA)	400,000.00			
SIA PURNIA (BLOCK CUM ANCHAL OFFICE)	327,561.00			
SIA PURNIA(SUB DIVISION COURT)	249,015.00			
SIA PURNIA(THANA BUILDING)	210,322.00			
SIA SAMASTIPUR(BISANPUR,RAHIMPUR)	320,893.00			
Indian oil corporation MDP	1,449,571.00			
LIC MDP	1,489,702.00			
Gender Resource Centre	295,837.00			
Cm sc/st enterprenuership program	5,389,828.00			
Evaluation of scholarship program	5,000.00			
Mdp forGMsof Diecs(department of industries)	480,000.00	33,550,102.00		
Current Assets				
Loan & Advance (Assets)	3,870,064.00			
Accrued Interest	8,361,883.81			
TDS Receivable	13,219,888.49			
Fee Receivable	30,000.00			
Amount receivable(MDP/PROJECT)	1,626,354.00			
Amount receivable for online application	24,826.00	27,133,016.30		
Establishment & Administrative Expenses				
Printing & Stationery			827,623.00	
Repairing & Maintainance			1,301,205.00	
A Beautiful Mind			110,894.00	
AIU			590,000.00	
Bank Charges			10,224.31	
Books A/c. (PGP)			1,226,019.00	
Cheque Re Issue			146,912.00	
Cleaning & Sanitation			137,713.00	
Conveyance			9,794.00	
Gardening Exps.			861,000.00	
House Keeping Service			1,098,647.00	
House Keeping Service (MDC)			275,125.00	
IBM Training (Business Analysis)			403,620.00	
Insurance Exps.			27,696.00	
Kitchen Exps.			85,805.00	
Library Exps.			402,159.65	
MDC Block Exp.			119,823.00	
Misc. Exps.			352,011.00	
Newspaper & Periodical			413,946.00	
PGP Exp.			52,560.00	
Postage & Stamps			54,716.00	
BOG/EC Meeting			10,561.00	
Guest House/Director's Residence Exps.			67,391.00	
Rent (105 Kumar Shanti Apartment)			31,332.00	
Rent (Director's Residence)			425,205.00	
Pay/Honorarium			53,196,515.00	
Professional Fees			5,819,000.00	
Book Printing (Research & Publication)			333,669.00	
B-Fest			87,273.00	
Convocation Exps.			212,565.00	
Festival, Function & Program			327,013.00	
International Conference (ICBRP-2018)			57,419.00	
National Conference			17,133.00	
Seminar /Conference /Workshop			130,634.00	
Tele/Fax/ Internet Exp.			179,232.00	
LTC Exps.			84,083.00	
Travelling Exp. (Director's)			585,476.00	
Travelling Exps.			2,296,456.00	
Travelling Exps. (International)			1,410,724.00	
Admission Exps.			349,547.00	
Advertisement			3,992,908.00	
CAT/MAT/XAT Fee			225,000.00	
Electricity & Generator			6,512,311.00	
Medical Exps.			241,529.00	
Placement Exps.			233,675.00	
Security Service			4,461,698.00	
Vehicle (Fuel/Hiring/Maintainance)			350,904.00	
Employee benefit exp			23,171.00	
Furniture and Fixture			7,107.00	
Int on tds			14,329.00	
Liability for exp			3,407,652.14	
Hostel exp			23,981.00	
Stipend			120,000.00	
Global leadership Conference			51,036.00	
CMP-IITD Collaborative Research Project			470,000.00	
GST PAID			60,410.00	
FILLING FEE			29,970.00	
OTHER INCOME			17.70	
REVENUE FROM STUDENT			1,256,513.00	
STUDENT FINE			147,615.00	95,758,547.80
Project Exenses				
SIA (Chapra-Muzafarpur rail line) Bheldi			1,015.00	
BAIDA MDP			272,209.00	
BSSDA			62,822.00	
Bihar Vision			4,400.00	
EXPM			57,000.00	
LIC MDP			550,784.00	
Bihar Education Project			787,000.00	
SIA Project (Gaya rail line)			1,533.00	
SIA Project (Karjan Tajpur)SAMASTIPUR			1,161,384.00	
SIA Project (Ghoswari) Vaisali			190,488.00	
Cm sc/st enterprenuership program			4,423,458.00	
BPSC exam			14,690.00	
Evaluation of Microx			59,085.00	
Evaluation of Scholarship program			14,000.00	
Gender Resource Centre			380,283.00	
Indian oil corporation MDP			793,541.00	
Startup incubation centre			160,628.00	
Mdp forGMsof Diecs(department of industries)			164,672.00	9,098,992.00
Total		1,297,350,712.29		104,857,539.80



CHANDRAGUPT INSTITUTE OF MANAGEMENT, PATNA

Institutional Area, Near Mithapur Busstand, Patna - 800001

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH' 2019

RECEIPTS	AMOUNT	AMOUNT	PAYMENT	AMOUNT	AMOUNT
	b/f	1,297,350,712.29		b/f	104,857,539.80
Total			Total		
			SIA Project Bhojpur (Babura-Doriganj) BOTH PHASE	1,925,004.00	
			SIA (Chapra-Muzafarpur) Samaspura	43,268.00	
			SIA (Chapra-Muzafarpur) Maker	34,905.00	
			SIA (Chapra-Muzafarpur) Phulwaria	14,051.00	
			SIA (Chapra-Muzafarpur) Sonho	22,412.00	
			SIA (Chapra-Muzafarpur) Tetra	2,148,103.00	
			SIA Madhubani(Damla ghat)	83,872.00	
			SIA Project (BAIRIYA IN WEST CHAMPARAN)	72,341.00	
			SIA Project (Bandeya) in Aurangabad	74,138.00	
			SIA Project (MADARIYA GHAT) DARBHANGA	227,731.00	
			SIA VAISHALI(HAJIPUR SUGAULI)RAIL LINE	258,755.00	
			SOLAR CHARKHA PROJECT	37,098.00	
			SIA Project (SAMASTIPUR,SATIGHAT/KUNDAL VILLA	536,997.00	
			SIA Project NALANDA NOORSARAI BYPASS	608,319.00	
			SIA Project SUPAUL	9,189.00	
			SIA PURNIA (BLOCK CUM ANCHAL OFFICE)	146,856.00	
			SIA PURNIA(SUB DIVISION COURT)	131,097.00	
			SIA PURNIA(THANA BUILDING)	87,400.00	
			SIA SAMASTIPUR(BISANPUR,RAHIMPUR)	19,148.00	
			STUDENT GUIDENCE CENTRE	1,279,999.00	
			SIA SARAN(CONSTRUCTION OF SSB HQR)	52,730.00	7,813,413.00
			Addition of Fixed Assets		
			Assets (Classroom)	419,972.00	
			Assets (IT)	285,090.00	
			Assets (MDC Block)	396,426.00	
			Assets (Mess Hostel)	733,620.00	
			Assets (Office)	2,025,001.00	
			Library Resource Centre	1,959,522.80	
			land and building	82,443,381.00	88,263,012.80
			Current Assets		
			Loan & Advance (Assets)	7,982,687.00	
			Accrued Interest	2,239,914.00	
			GST Recoverable	1,698,004.00	
			TDS Receivable	1,279,941.70	
			Prepaid Expenses	1,343,459.75	
			Amount Receivable for MDP/PROJECT	49,500.00	14,593,506.45
			Liabilities Paid		
			Caution Money	85,005.00	
			Duties & Taxes	11,680,542.00	11,765,547.00
			Closing Balance		
			Cash Balance	25,572.00	
			Cash Equipvalents	118,685,412.24	
			Fixed Deposits	951,346,709.00	1,070,057,693.24
Total		1,297,350,712.29	Total		1,297,350,712.29

Accounting Policies and Note on Accounts

On Behalf of Board of CIMP


(Ram Sukhit Choudhary)
Chief Accounts Officer's

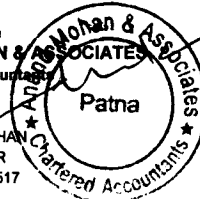

(V. Mulunda Das)
Director

As per our report of even date

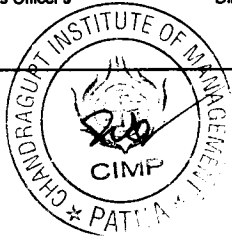
For ANAND MOHAN & ASSOCIATES

Chartered Accountants

ANAND MOHAN
PARTNER
M. No. 407517



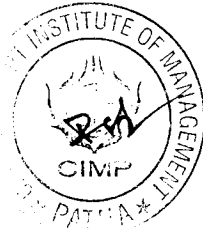
Place: Patna
Date : 21-10-2019



CHANDRAGUPT INSTITUTE OF MANAGEMENT, PATNA

Institutional Area, Near Mithapur Busstand, Patna - 800001

Bank Name	Opening Balance	Closing Balance
Axis Bank (916010025988854)	38,569.50	71,138.50
PNB Bank (2920000108155854)	48,381.92	50,025.12
PNB Bank -0915	1,611,187.18	2,929,375.86
PNB Bank -1367	57,540,816.79	11,247,618.99
PNB Bank -0035	95,515.06	142,059.26
SBI Account -37688104617		61,247.00
SBI Account -30398778857	25,382.50	83,492.78
SBI Account 32234615922	11,271,850.23	34,678,955.11
SBI Account 34373875512	32,950.34	63,295.34
UBI SB A/C 512002010006690	308,063.30	5,297,044.41
Yes Bank SB 025394600000050	49,372,859.87	56,219,082.87
ICICI BANK A/C 4135010000089	454,712.00	2,824,090.00
FEDRAL BANK A/C 12200100141649		5,000,000.00
UTKARSH SMALL FINANCE BANK 00005		17,987.00
	120,800,288.69	118,685,412.24
	606,911,731.69	1,070,032,121.24
Fixed Depoist	486,111,443.00	951,346,709.00



CHANDRAGUPT INSTITUTE OF MANAGEMENT, PATNA
Institutional Area, Near Mithapur Busstand, Patna - 800001

ACCOUNTING YEAR 2018 -2019
ASSESSMENT YEAR 2019-2020

COMPLIANCE U/S 11 OF INCOME TAX :

TOTAL INCOME	RS.....P.	113,517,133.90
85% Thereof		96,489,563.82
Amount actually applied for charitable & Religious purpose in india during the previous year		107,307,872.71

STATEMENT OF INCOME

i	Academic Receipts	61,358,787.00
ii	Grant & Donations	-
iii	Other Income	52,158,346.90
iv	Accrued Interest Transfer to Building Fund	-
	Total	113,517,133.90

APPLICATION OF INCOME

i	Staff Payment & Benefits	53,979,523.00
ii	Academic Expenses	10,597,416.65
iii	Administration & General Expenses	26,553,285.00
iv	Repair & Maintenance	1,910,191.00
v	Finance Costs	10,224.31
vi	Other Expenses	3,785,717.00
vii	Depreciation	10,471,515.75
	Total	107,307,872.71



CHANDRAGUPT INSTITUTE OF MANAGEMENT PATNA

Mithapur Institutional Area, Near Mithapur

Note No.18

Schedule-Significant Accounting Policies

1. Basics of Preparation of financial statements:

The financial statements are prepared in accordance with Indian Generally Accepted Accounting Principles (GAAP) under the historical cost convention on the accrual basis of accounting and Accounting Standard as Notified by the Institute of Chartered Accountants of India.

2. Use of estimates:

The Preparation of the financial statements in conformity with IGAAP requires the board to make estimates and assumptions that affect the reported amounts of revenue and expenses of the year, reported balance of assets and liabilities and disclosures relating to contingent assets and liabilities as at the date of the financial statements.

Accounting estimates could change from year to year. Actual results could differ from those estimates. Appropriate changes in estimates are made as and when the board becomes aware of changes in circumstances surrounding the estimates. Any revision to accounting estimates is recognised prospectively in current and future periods.

3. Fixed Assets:

Fixed assets are stated at cost less accumulated depreciation and impairments, if any. Cost of acquisition of fixed assets is inclusive of duties and taxes and other incidental expenses, which are directly related to the acquisition of the assets & bringing the assets to its working condition for intended use. Borrowing costs that are directly attributable to the acquisition, consumption or production of a qualifying asset is capitalized as part of the cost of the asset.

Capital work-in-progress: the costs incurred on Capital assets that are not yet ready for their intended use at the reporting date.

Fixed assets received by way of non-monetary grants (other than towards the corpus funds) are capitalized at values stated by corresponding credit to capital fund.

4. Depreciation

Depreciation of fixed assets is computed on the basis of Written down Method (WDV) as per the rates specified under the Income Tax Act, 1961, However Following Assets has been depreciated 100%.

i) Journal

ii) Database Account



iii) Anti-Virus

5. Revenue recognition

Revenue is primarily derived from collection of fee from the students and from the return on investment made. The recognition depends on the certainty of collection and in case of service on consumption of the services and certainty in ultimate collection.

A. Revenue from operation Activities:-

a. Collection of fee from the students is accounted on accrual basis.

b. Interest incomes on Investment are recognized on time proportion basis.

c. In relation to other incomes like income from Service/Consultancy/Professional activities/research projects the revenue recognition is on completion of the milestones set or on predestined periodicity and based on certainty of its realization.

6. Government Grants

The Institute recognized grants only when there is reasonable assurance that the conditions attached to them shall be complied with and grant will be received. Government grants related to depreciable fixed assets are treated as deferred income and are recognized in the Statement of Income and Expenditure on a systematic basis over the useful life of the assets.

In case of grants, other than Government grants the grant is recognized based on the Certainty of Collection.

Grant if related to specific project/purpose are credited to the project account and related expenditure is reduced from the Grant and balance is shown under current liabilities to the extent of utilized grants. Expenditure made in excess of the grants received are disclosed as Receivables. Any surplus or deficit to the project will be changed to the income and Expenditure Account.

Other revenue Grants are credited to the other income in Incomes and Expenditure account.

7. Contingent Liabilities

(i) Retirement Benefits

Gratuity: The Institute has taken as an Insurance policy under LIC Group Gratuity Scheme. During the current financial year there is no any provision made for the Retirement Benefits.

8. Designated/Earmarked Funds

The Institute has created the long term fund as earmarked for specific purpose.

a. Gratuity Fund

These funds are utilized as per the recommendations of Management Committee of Endowment frond from the Institute to time duly approved by BOG. The Income



from Interest in such deposit is recognized on accrual basis and is ploughed back and credited to Earmarked funds.

Schedule-Notes on Accounts

1. Previous Year's figures have been grouped/Re-grouped arranged/re-arranged wherever necessary to bring them in conformity with current year-s figures.
2. The proper supporting vouchers in respect of expenditure were available with voucher authenticated by the management.
3. Net surplus(Excess of Income over Expenditure)on account different projects were transferred to project fund in the Balance sheet, as separate financial statements of theses project were prepared and were audited by the respective auditors wherever necessary.
4. Capital Fund includes the amount of interest earned since beginning on grant received for Building; it is available for the Capital Expenditure.
5. On Some Occasion, Expenditure has been made in cash with approval of the Management.
6. The Institute is providing exempted service in terms of educational services to student and providing taxable services in terms of executing different programmes/projects
7. The income of the Institute is exempted under sec 10(23C)(iiiab) of the Income tax Act,1961.Income Tax Recoverable relates to tax deducted from Investment Professional fee and placement Income. The Institute was recognized as "Wholly Charitable Society" and granted registration under Section 12A(a) of the Income Tax Act, 1961.The Institute has no liability towards income tax as on 31.03.2019.
8. In Calculation of Application Fund, The Management has decided to applied the Depreciation amount instead of addition amount of In Fixed assets.
9. Institution has been taken GST input till the February 2019 but onward March 2019 has not been taken on guidance of Internal Auditor.

For Anand Mohan & Associateson

Behalf of Board of CIMP

Chartered Accountants

FRN:13863

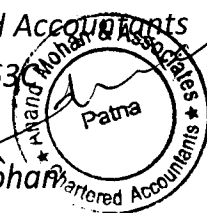
Anand Mohan

(Partner)

M.No.407517

Date:21st October,2019

Place: Patna



Ram Sukhit Choudhary
(Chief Accounts Officer)

V. Mukunda Das
(Director)