

B. L. RAJU & Co.,
Chartered Accountants

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Patna - 800 001.

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INDEPENDENT AUDITORS' REPORT

To,
The Director,
Chandragupt Institute of Management Patna (CIMP).
Patna.

We have audited the attached Financial Statements of the **Chandragupt Institute of Management Patna (CIMP)** which comprise the Balance Sheet as at 31st March 2021 and also the annexed Income & Expenditure Account, Cash Flow Statement for the year ended on that date, read with the notes forming part of the accounts.

In our opinion and to the best of our information and according to explanations given to us and read with notes on accounts the financial statements give the information required by institution accounting manual in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India:.

- i) In the case of Balance Sheet, of the state of affairs (financial position) of the CIMP as at 31st March 2021; and
- ii) In the case Income & Expenditure Account, of the Deficit (financial performance) of the of the CIMP for the year ended on 31st March 2021.
- iii) In the case of the Cash Flow Statement, of the Cash Flow for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) as issued by the Institute of Chartered Accountants of India and generally accepted in India. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Consolidated Financial Statements section of our report. We are independent of the entity accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the consolidated financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics.

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



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Responsibilities of Management and Those Charged with Governance for the Financial Statements

The CIMP (“Institute’s Management”) is responsible for the preparation of these financial statements in accordance with their requirement that give a true and fair view of the financial position, financial performance and cash flows of the Institute in accordance with accounting principles generally accepted in India, including applicable accounting standards. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the act for safeguarding of the assets of the Institute and for preventing and detecting frauds and other irregularities; selection and application of appropriate implementation and maintenance of accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Institute’s ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate or to cease operations of the Institute, or has no realistic alternative but to do so.

The CIMP management are also responsible for overseeing the Institute’s financial reporting process.

Auditor’s Responsibilities for the Audit of Financial Statement

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor’s report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.



As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Institute's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Institute to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the standalone financial statements, including the disclosures, and whether the standalone financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the consolidated financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the financial statements.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.


Further 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 purpose of our audit;
- b. The Balance Sheet, the Income and Expenditure Account and Cash Flow Statement dealt with by this Report are in agreement with the books of account;
- c. in our opinion proper books of accounts are maintained in conformity with requirement of the institution as appears from examination of books and records;
- d. in our opinion, the Balance Sheet, the Income & Expenditure Account and Cash Flow Statement comply with the applicable accounting standards issued by The Institute of Chartered Accountants of India;

Place : Patna

Date : 07th October 2021.

UDIN : 21079514AAAAAZ3448

For B. L. RAJU & CO
Chartered Accountants
Firm No. 0006593

B. L. Raju
Proprietor
MR No. -079514



CHANDRAGUPT INSTITUTE OF MANAGEMENT PATNA

Institutional Area, Near Mithapur Bus Stand, Patna - 800001


BALANCE SHEET AS AT 31st MARCH, 2021

PATICULARS	Note	As at 31st, March, 2021	As at 31st, March, 2020
SOURCES OF FUND			
1 UNRESTRICTED FUNDS			
Corpus Fund	1	500,040,569.68	500,040,569.68
General Fund	2	165,122,807.69	160,112,010.56
Designated/ Earmarked Funds	3	1,608,570,247.15	1,632,669,485.80
2 RESTRICTED FUNDS	4	86,598,312.28	83,383,754.84
3 CURRENT LIABILITIES & PROVISIONS	5	15,543,667.00	16,745,206.00
TOTAL RS.		2,375,875,603.80	2,392,951,026.88
APPLICATION OF FUND			
1 FIXED ASSETS	6		
(a) Tangible Assets		150,758,769.69	145,747,972.56
(b) Intangible Assets		443,830.00	443,830.00
(c) Capital Work in Progress	6 (a)	1,180,632,403.00	1,103,264,513.00
2 INVESTMENT		21,910,618.00	30,879,015.00
3 CURRENT ASSETS	7	969,365,509.89	1,048,465,806.33
4 LOANS, ADVANCES & DEPOSITS	8	52,764,473.22	64,149,889.99
TOTAL RS.		2,375,875,603.80	2,392,951,026.88

Notes on Accounts

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On Behalf of Board of CIMP

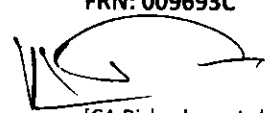

(Ram Sukhit Choudhary)
Chief Accounts Officer


(V. Mukunda Das)
Director



As per our report of even date

For M/s. B L Raju & Co
Chartered Accountants
FRN: 009693C


[CA Bisheshwer Lal Raju]
Proprietor
M. No.: 079514

Place: Patna

Date : 07-10-2021






CHANDRAGUPT INSTITUTE OF MANAGEMENT PATNA
Institutional Area, Near Mithapur Bus Stand, Patna - 800001
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st, MARCH, 2021

PARTICULARS	NOTE NO	CURRENT YEAR				Previous Year	
		Unrestricted Funds			Restricted Fund	Total	
		Corpus	Designated Fund	General Fund			Total
A. INCOME							
i Academic Receipts	9			42,377,534.00		42,377,534.00	76,939,661.11
ii Grant & Donations	10			-		-	-
iii Other Income	11			33,999,527.74		33,999,527.74	48,050,895.50
Total (A)				76,377,061.74		76,377,061.74	124,990,556.61
B. EXPENDITURE							
i Staff Payment & Benefits	12			84,009,003.00		84,009,003.00	59,494,843.00
ii Academic Expenses	13			8,652,306.57		8,652,306.57	9,594,144.33
iii Administration & General Expenses	14			18,102,885.77		18,102,885.77	27,370,761.90
iv Repair & Maintenance	15			1,542,757.73		1,542,757.73	1,850,836.00
v Finance Costs	16			3,920.20		3,920.20	6,885.67
vi Other Expenses	17			7,771,545.00		7,771,545.00	6,576,843.82
vii Depreciation	6			10,482,145.68		10,482,145.68	10,727,536.37
Total (B)				130,564,563.95		130,564,563.95	115,621,851.09
C. Balance being excess of Income & Expenditure (A-B)				-54,187,502.21		-54,187,502.21	9,368,705.52
D. Transfer to/from Designated Fund							
E. Building Fund							
F. Provision for Grutuity Fund							
G. Balance being Surplus/ (Deficit) Carried to Capital Fund				-54,187,502.21		-54,187,502.21	9,368,705.52
Notes on Account	18						

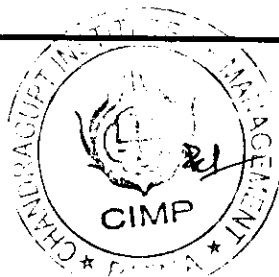
On Behalf of Board of CIMP

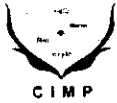

(Ram Sukhit Choudhary)
Chief Accounts Officer


(V. Mukunda Das)
Director

As per our report of even date
For M/s. B L Raju & Co
Chartered Accountants
FRN: 009693C

[CA Bisheshwer Lal Raju]
Proprietor
M. No.: 079514

Place: Patna
Date : 07-10-2021





CHANDRAGUPT INSTITUTE OF MANAGEMENT PATNA
Institutional Area, Near Mithapur Bus Stand, Patna - 800001
CASH FLOW STATEMENT FOR THE YEAR ENDED 31.03.2021

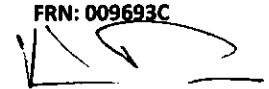
PARTICULARS	Figures as at 31.03.2021	Figures as at 31.03.2020
Cash Flow from Operating Activities:	-54,187,502.21	9,368,705.52
Surplus/(deficit) for the year		
Adjustments for the non-operating incomes/expenses :		
Depreciation	10,482,145.68	10,727,536.37
(Interest Income) Account)	-31,996,232.48	-45,698,964.00
Surplus /(deficit) before changes in the Current Assets/Current Liabilities	-	-
(Increase)/Decrease in Loans & Advances	11,385,416.77	-12,409,200.53
Increase/(Decrease) in Current Liabilities	-1,201,539.00	-2,747,480.00
	-65,517,711.24	-40,759,402.64
Net Cash from Operating Activities	-65,517,711.24	-40,759,402.64
Cash Flow from Investing Activities:		
(Purchase)/Sale of fixed assets	-82,378,687.13	-115,517,556.06
(Purchase)/Sale of investments	-	-
Interest received	31,996,232.48	45,698,964.00
Dividend received	-	-
income from investment	8,968,397.00	-20,879,015.00
	-106,931,768.89	-131,457,009.70
Net Cash from Investing Activities	-106,931,768.89	-131,457,009.70
Cash Flow from Financing Activities:		
Additions to general fund & Designated/Earmarked funds during the year	24,616,915.01	34,519,724.87
Grants/funds in nature of founders'/promoters' contribution	-	-
Restricted Fund	3,214,557.44	28,404,922.00
	-79,100,296.44	-68,532,362.83
Net Cash Flow From Financing Activities	-79,100,296.44	-68,532,362.83
Net Increase /Decrease in Cash equivalents	-79,100,296.44	-68,532,362.83
Cash and Cash equivalent at the beginning of the period	1,048,465,806.33	1,116,998,169.16
Cash and Cash equivalent at the end of the period	969,365,509.89	1,048,465,806.33

On Behalf of Board of CIMP


(Ram Sukhit Choudhary)
Chief Accounts Officer

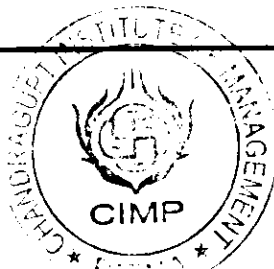

(V. Mukunda Das)
Director

As per our report of even date
For M/s. B L Raju & Co
Chartered Accountants
FRN: 009693C


(CA Bisheshwer Lal Raju)
Proprietor

Place: Patna
Date : 07-10-2021

M. No.: 079514

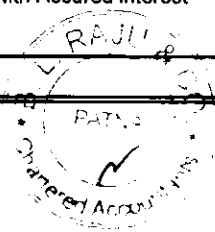




CHANDRAGUPT INSTITUTE OF MANAGEMENT PATNA
Institutional Area, Near Mithapur Bus Stand, Patna - 800001

Schedule Forming Part of Balance Sheet

PARTICULARS	Figures as at 31.03.2021	Figures as at 31.03.2020
Schedule - 1 CORPUS		
Balance as at the beginning of the year	500,040,569.68	500,040,569.68
Add: Grant Receipts during the year	-	-
BALANCE AT THE YEAR END	500,040,569.68	500,040,569.68
Schedule - 2 GENERAL FUND		
Balance as at the beginning of the year	160,112,010.56	154,594,454.50
Add: Addition to Fixed Assets	5,010,797.13	5,517,556.06
BALANCE AT THE YEAR END	165,122,807.69	160,112,010.56
Schedule - 5 CURRENT LIABILITIES & PROVISIONS		
A. CURRENT LIABILITIES :		
1. Deposits from Staff	-	-
2. Deposits from Students	3,653,741.00	2,895,083.00
3. Sundry Creditors		
a) For Goods & Services	-	-
b) Others	-	-
4. Statutory Liabilities		
a) Others	3,597,864.00	2,885,389.00
5. Other Current Liabilities :		
a) Salaries	-	-
b) Unutilised Grants	-	-
c) Other funds	15,000.00	15,000.00
d) Other liabilities	4,700,322.00	1,856,833.00
TOTAL (A)	11,966,927.00	7,652,305.00
B. PROVISIONS :		
1. Expenses payable	2,958,100.00	8,403,461.00
2. Others (Specify)	618,640.00	618,640.00
3. Audit Fee Payable	-	70,800.00
TOTAL (B)	3,576,740.00	9,092,901.00
TOTAL (A+B)	15,543,667.00	16,745,206.00
Schedule - 7 CURRENT ASSETS		
1. Cash in hand	39,019.00	22,263.00
2. Bank Balances (to be further classified as pertaining to earmarked fund or otherwise)		
a) With Scheduled Banks :		
- In Current Accounts	82,194.78	82,843.78
- In term deposit Accounts with Accrued interest	911,518,376.23	1,023,310,773.51
- In Savings Accounts	57,725,919.88	25,049,926.04
	969,365,509.89	1,048,465,806.33





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

Schedule Forming Part of Balance Sheet

PARTICULARS	Figures as at 31.03.2021	Figures as at 31.03.2020
Schedule -8 LOANS, ADVANCES & DEPOSITS		
1. Advances to employees : (Non-interest bearing)		
a) Salary	163,750.00	497,000.00
b) Advance to faculties (PHD)	925,936.00	907,966.00
c) Other (to be specified)	712,849.00	1,322,501.00
2. 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)	302,295.35	395,624.35
d) Advance for project	9,674,980.00	9,550,000.00
3. Prepaid Expenses		
a) Insurance & Other expenses	1,419,839.62	1,882,108.00
4. Deposits		
a) Telephone	6,700.00	6,700.00
b) Lease Rent	28,000.00	42,000.00
c) Electricity	2,134,270.00	2,134,270.00
d) LPG	7,400.00	7,400.00
5. Income Accrued :		
a) On Investments from Earmarked/ Endowment funds	-	-
b) On Investments - Others	-	-
6. Other receivable		
a) Debit balances in Sponsored Projects	6,657,079.00	6,656,267.00
b) Debit balances in Fellowship & Scholarship		
c) Grants Recoverable	-	-
d) Other Receivables (Service Tax Receivable)	561,443.00	1,289,840.00
e) Income tax recoverable	19,314,872.89	28,944,422.57
f) Fees Receivable	5,053,320.00	1,417,980.00
(g) Hostel rent Receivable	48,000.00	96,000.00
(h) Amount Receivable (MDP/Project)	54,143.00	3,794,838.00
(i) GST (TDS) Recoverable	139,753.00	-
7. Deposits with LIC (Gratuity Fund)	5,559,842.36	5,204,973.07
TOTAL	52,764,473.22	64,149,889.99

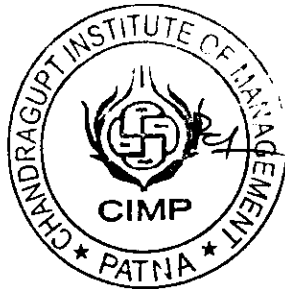


CHANDRAGUPT INSTITUTE OF MANAGEMENT PATNA

Schedule Forming Part of Balance Sheet

Schedule - 3. SPECIAL FUND

PARTICULARS	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 31.03.2021	Previous year as on 31.03.2020
a) Opening Balance of the funds	239,532,186.02	1,258,574,454.00	95,234,339.46	25,050,698.25	2,043,752.00	4,624,179.00	110,000.00	2,294,904.00	5,204,973.07	1,632,669,485.80	1,583,571,075.10
b) Additions to the Funds	-	-	-	-	-	-	-	-	-	-	-
i. Donation/grants	-	-	-	-	-	-	-	-	-	-	-
ii. Income from investments made on account of funds	-	-	-	-	-	-	-	-	-	-	-
iii. Accrued interest on investments of the funds	19,205,935.72	-	-	-	-	-	-	-	-	19,205,935.72	28,632,114.06
iv. Surplus/Deficit from Income & Expenditure account	-54,187,502.21	-	-	-	-	-	-	-	-	-54,187,502.21	9,368,705.52
iv. Other additions (specify nature)	-	-	10,482,145.68	2,730,737.00	401,577.00	1,120,639.00	-	803,157.00	354,869.29	15,893,124.97	17,606,201.37
TOTAL (b)	-34,981,566.49	-	10,482,145.68	2,730,737.00	401,577.00	1,120,639.00	-	803,157.00	354,869.29	-19,088,441.52	55,607,020.95
c) Utilisation/ Expenditure towards objectives of funds	-	-	-	-	-	-	-	-	-	-	-
i. Capital Expenditure	-	-	-	-	-	-	-	-	-	-	-
- Fixed Assets	5,010,797.13	-	-	-	-	-	-	-	-	5,010,797.13	5,517,556.06
- Others	-	-	-	-	-	-	-	-	-	-	-
TOTAL	5,010,797.13	-	-	-	-	-	-	-	-	5,010,797.13	5,517,556.06
ii. Revenue Expenditure	-	-	-	-	-	-	-	-	-	-	-
- Salaries, Wages & Allowances etc.	-	-	-	-	-	-	-	-	-	-	-
- Rent	-	-	-	-	-	-	-	-	-	-	15,000.00
- Other Administrative Expenses	-	-	-	-	-	-	-	-	-	-	-
- Interest From LIC on Gratuity Fund W/off	-	-	-	-	-	-	-	-	-	-	-
TOTAL	-	-	-	-	-	-	-	-	-	-	976,054.19
TOTAL (c)	5,010,797.13	-	-	-	-	-	-	-	-	5,010,797.13	6,508,810.25
NET BALANCE AS AT THE YEAR END (a+b-c)	199,539,822.41	1,258,574,454.00	105,716,485.14	27,781,435.25	2,445,329.00	5,744,818.00	110,000.00	3,098,061.00	5,559,842.36	1,608,570,247.15	1,632,669,485.80



CHANDRAGUPT INSTITUTE OF MANAGEMENT PATNA

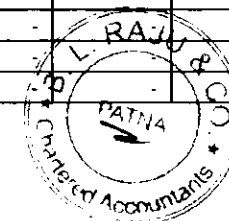
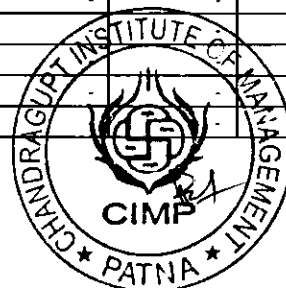
Institutional Area, Near Mithapur Bus Stand, Patna - 800001

Restricted Funds as on 31.03.2021

Notes of Forming parts of the Financial Statements

Schedule - (4)

S. No.	PARTICULARS	Balance as on 01.04.2020	Balance as on 01.04.2020	Grant Received (2020-21)	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 31.03.2021	Balance as on 31.03.2021
1	EXPM	14,624,098.86	-	-	14,624,098.86	1,033,830.00	-	-	-	-	1,033,830.00	13,590,268.86	-
2	EXPM 2019 (Batch-3)	-	-36,000.00	5,400,000.00	5,364,000.00	463,552.00	-	-	-	-	463,552.00	4,900,448.00	-
3	BEO's & DEO's (Evaluation Study)	787,265.00	-	-	787,265.00	-	-	-	-	-	-	787,265.00	-
4	BEO's MDP Project	541,701.00	-	-	541,701.00	-	-	-	-	-	-	541,701.00	-
5	Branding of Zardalu	-	-9,850.00	-	-9,850.00	-	-	-	-	-	-	-	-9,850.00
6	Bihar Education Project (Evaluation of 10% of KGVY)	1,100,276.00	-	-	1,100,276.00	740.00	-	-	-	-	740.00	1,099,536.00	-
7	Bihar Education Project (Evaluation of Samagra Shiksha)	1,691,885.00	-	-	1,691,885.00	-	-	-	-	-	-	1,691,885.00	-
8	Bihar Education Project Council (BEPC-21)	-	-	1,521,450.00	1,521,450.00	120.00	-	-	-	-	120.00	1,521,330.00	-
9	Bihar Police Service (MPD) 2019 & 20	1,051,248.00	-	319,104.00	1,370,352.00	330,641.00	-	-	-	-	330,641.00	1,039,711.00	-
10	Bihar Prison Service (BPrS MDP)	-	-	539,848.00	539,848.00	105,833.00	-	-	-	-	105,833.00	434,015.00	-
11	Coconut Project	-	-27,051.00	-	-27,051.00	-	-	-	-	-	-	-	-27,051.00
12	Head Master Training Project	1,165,363.00	-	-	1,165,363.00	-	-	-	-	-	-	1,165,363.00	-
13	ICDS Project	402,844.00	-	-	402,844.00	-	-	-	-	-	-	402,844.00	-
14	ICSSR Project	320,000.00	-	-	320,000.00	307,142.00	-	-	-	-	307,142.00	12,858.00	-
15	Impact Assess Study of DILRMP in Bihar	97,198.00	-	608,580.00	705,778.00	386,871.00	160,957.00	23,670.00	86,940.00	47,340.00	705,778.00	-	-
16	Jeevika Project	923,906.00	-	-	923,906.00	-	-	-	-	-	-	923,906.00	-
17	SC/ST Residential School Project	15,000.00	-	-	15,000.00	-	-	-	-	-	-	15,000.00	-
18	Kilkari Project	170,844.00	-	-	170,844.00	-	-	-	-	-	-	170,844.00	-
19	Land Governance Assessment Framework	26,236.00	-	-	26,236.00	-	-	-	-	-	-	26,236.00	-
20	Micro Finance Sub-centre Project	45,288.00	-	-	45,288.00	-	-	-	-	-	-	45,288.00	-
21	Programme Officer MDP	4,637,567.00	-	-	4,637,567.00	-	-	-	-	-	-	4,637,567.00	-
22	Student Guidance Centre Project	-	-3,584,208.00	-	-3,584,208.00	-	-	-	-	-	-	-	-3,584,208.00
23	Bihar state Text Book Corporation Project	15,000.00	-	-	15,000.00	-	-	-	-	-	-	15,000.00	-
24	Bihar state Text Book Corporation Project	2,700.00	-	-	2,700.00	-	-	-	-	-	-	2,700.00	-
25	Unesco Workshop project	59,109.00	-	-	59,109.00	-	-	-	-	-	-	59,109.00	-
26	Unicef Project	-	-902,595.00	-	-902,595.00	-	-	-	-	-	-	-	-902,595.00
27	Unicef Training	852.00	-	-	852.00	-	-	-	-	-	-	852.00	-
28	DY S.P Training MDP	4,604.00	-	-	4,604.00	-	-	-	-	-	-	4,604.00	-
29	Postal MDP	2,890.00	-	-	2,890.00	-	-	-	-	-	-	2,890.00	-
30	Training of TOP Management of PSUs	119,600.00	-	-	119,600.00	-	-	-	-	-	-	119,600.00	-
31	SC/ST Training Monitoring	9,513.00	-	-	9,513.00	-	-	-	-	-	-	9,513.00	-
32	Tourism Project	40,949.00	-	-	40,949.00	-	-	-	-	-	-	40,949.00	-
33	BIHAR VISION 2025	-	-1,945,072.00	-	-1,945,072.00	-	-	-	-	-	-	-	-1,945,072.00
34	Evaluation of Computer Scheme	92,953.00	-	-	92,953.00	-	-	-	-	-	-	92,953.00	-



CHANDRAGUPT INSTITUTE OF MANAGEMENT PATNA

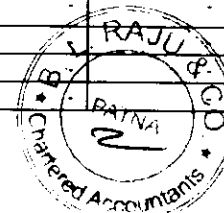
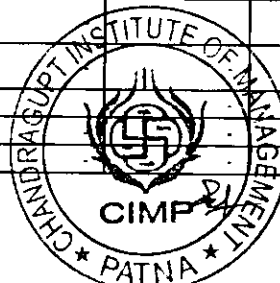
Institutional Area, Near Mithapur Bus Stand, Patna - 800001

Restricted Funds as on 31.03.2021

Notes of Forming parts of the Financial Statements

Schedule - (4)

S. No.	PARTICULARS	Balance as on 01.04.2020	Balance as on 01.04.2020	Grant Received (2020-21)	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 31.03.2021	Balance as on 31.03.2021
35	Evaluation of Scholarship Schemes	482,913.00	-	-	482,913.00	-	-	-	-	-	-	482,913.00	-
36	Agriculture Project(Evaluation of NFSM)	2,192,547.00	-	-	2,192,547.00	703,243.00	-	-	-	-	703,243.00	1,489,304.00	-
37	Agriculture Project(Evaluation of RKVY/BGERY)	2,952,733.00	-	1,779,661.00	4,732,394.00	423,848.00	-	-	-	-	423,848.00	4,308,546.00	-
38	Industries Department MDP	745,825.00	-	-	745,825.00	-	-	-	-	-	-	745,825.00	-
39	Industrial Policy Evaluation Project	1,278,046.00	-	-	1,278,046.00	-	-	-	-	-	-	1,278,046.00	-
40	Teacher Training Workshop DIET Nalanda	698.00	-	-	698.00	-	-	-	-	-	-	698.00	-
41	Evaluation of Microx Foundation	-	-63,032.00	-	-63,032.00	-	-	-	-	-	-	-	-63,032.00
42	Bihar Education Project Council Accountant	443,133.00	-	-	443,133.00	-	-	-	-	-	-	443,133.00	-
43	Bihar Education Project Council Grade-III	2,217,504.00	-	-	2,217,504.00	-	-	-	-	-	-	2,217,504.00	-
44	LIC MDP	1,862,445.00	-	-	1,862,445.00	-	-	-	-	-	-	1,862,445.00	-
45	SJVN Training Programme	28,439.00	-	-	28,439.00	-	-	-	-	-	-	28,439.00	-
46	World Bank Principal Training Project	1,329,545.98	-	-	1,329,545.98	-	-	-	-	-	-	1,329,545.98	-
47	Deos MDP in Kerala	-	-69,005.00	-	-69,005.00	-	-	-	-	-	-	-	-69,005.00
48	Patna Smart City MDP	28,866.00	-	-	28,866.00	-	-	-	-	-	-	28,866.00	-
49	Patna Smart City Project	17,220,959.00	-	-	17,220,959.00	-	-	-	-	-	-	17,220,959.00	-
50	Piramel Project	94,130.00	-	-	94,130.00	-	-	-	-	-	-	94,130.00	-
51	Indian Oil Corporation MDP 2018	656,030.00	-	-	656,030.00	-	-	-	-	-	-	656,030.00	-
52	Indian Oil Corporation MDP 2019	1,277,447.00	-	-	1,277,447.00	689,819.00	-	-	-	-	689,819.00	587,628.00	-
53	BIADA MDP	173,215.00	-	-	173,215.00	-	-	-	-	-	-	173,215.00	-
54	Bihar Statistical System Development Agency (BSSDA)	305,178.00	-	-	305,178.00	-	-	-	-	-	-	305,178.00	-
55	BPSC	10.00	-	2,720.00	2,730.00	-	-	-	-	-	-	2,730.00	-
56	CM SC/ST Entrepreneurship MDP	538,170.00	-	-	538,170.00	203,090.00	-	-	-	-	203,090.00	335,080.00	-
57	CM SC/ST/EBC Entrepreneurship MDP	-	-	3,599,577.00	3,599,577.00	2,839,575.00	-	-	-	-	2,839,575.00	760,002.00	-
58	Election Commission Project -2020	-	-	3,810,950.00	3,810,950.00	2,369,068.00	736,057.00	108,243.00	381,095.00	216,487.00	3,810,950.00	-	-
59	Election Commission Project -2020 (Endline Survey)	-	-	-	-	36,812.00	-	-	-	-	36,812.00	-	-36,812.00
60	SIA, Nalanda	-	-2,150.00	-	-2,150.00	-	-	-	-	-	-	-	-2,150.00
61	Social Impact Assessment Study - (Patna)	2,828,928.00	-	-	2,828,928.00	-	-	-	-	-	-	2,828,928.00	-
62	SIA Project (BABURA - DORIGANJ) Phase -1	2,935,488.00	-	-	2,935,488.00	760,739.00	1,203,251.00	176,950.00	440,538.00	353,900.00	2,935,488.00	-	-
63	SIA Project (BABURA - DORIGANJ) Phase -2	1,540,609.00	-	-	1,540,609.00	716,940.00	464,626.00	68,327.00	154,061.00	136,655.00	1,540,609.00	-	-
64	SIA Project (BANGRAGHAT- GOPALGANJ) SARAN	7,230.00	-	-	7,230.00	-	-	-	-	-	-	7,230.00	-
65	SIA Project (BARH -BAKTIYARPUR)	100,690.00	-	-	100,690.00	-	-	-	-	-	-	100,690.00	-
66	SIA Project (GAYA RAIL LINE) Phase-2	1,097,003.00	-	-	1,097,003.00	-	-	-	-	-	-	1,097,003.00	-
67	SIA Project (KATIAR)	870,296.00	-	-	870,296.00	-	-	-	-	-	-	870,296.00	-



CHANDRAGUPT INSTITUTE OF MANAGEMENT PATNA

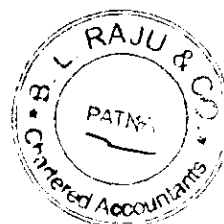
Institutional Area, Near Mithapur Bus Stand, Patna - 800001

Restricted Funds as on 31.03.2021

Notes of Forming parts of the Financial Statements

Schedule - (4)

S. No.	PARTICULARS	Balance as on 01.04.2020	Balance as on 01.04.2020	Grant Received (2020-21)	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 31.03.2021	Balance as on 31.03.2021
68	SIA Project (Vaishali)	-	-1,829.00	-	-1,829.00	-	-	-	-	-	-	-	-1,829.00
69	SIA Chhapra Mashrakh	-	-6,286.00	-	-6,286.00	-	-	-	-	-	-	-	-6,286.00
70	SIA Gopalganj, Chakiya kesariya Sattarghat	992,268.00	-	-	992,268.00	-	-	-	-	-	-	992,268.00	-
71	SIA Kishanganj Lauchghat	430,558.00	-	-	430,558.00	-	-	-	-	-	-	430,558.00	-
72	SIA Nava Nalanda Mahavihar	391,199.00	-	-	391,199.00	-	-	-	-	-	-	391,199.00	-
73	SIA Project Baiiya in west Champaran	120,387.00	-	-	120,387.00	-	-	-	-	-	-	120,387.00	-
74	SIA(Chhapra- Muzaffarpur Rail Line)Phulwaria	288,525.00	-	-	288,525.00	-	-	-	-	-	-	288,525.00	-
75	SIA (Chhapra- Muzaffarpur Rail Line)Sonho	280,442.00	-	-	280,442.00	-	-	-	-	-	-	280,442.00	-
76	SIA Purnia (Dagura,Block Cum Anchal Office)	154,735.00	-	311,561.00	466,296.00	-	-	-	-	-	-	466,296.00	-
77	SIA Purnea (Dagaria,Thana Building)	122,922.00	-	207,322.00	330,244.00	117,876.00	118,587.00	17,439.00	41,464.00	34,878.00	330,244.00	-	-
78	SIA Project (Biharsariff Bypass Road Const) Nalanda	166,768.00	-	-	166,768.00	-	-	-	-	-	-	166,768.00	-
79	SIA Project (Rail Corridor at Chausa) Buxar	590,874.00	-	635,000.00	1,225,874.00	276,518.00	-	-	-	-	276,518.00	949,356.00	-
80	SIA Project (Silav Deoria Road) Nalanda	90,090.00	-	-	90,090.00	7,000.00	-	-	-	-	7,000.00	83,090.00	-
81	SIA Project (Hajipur Sugauli Rail Line) Harshiddhi Block	1,564,015.00	-	-	1,564,015.00	11,680.00	-	-	-	-	11,680.00	1,552,335.00	-
82	SIA Project (Hajipur Sugauli Rail Line) Paharpur Block	660,190.00	-	-	660,190.00	6,730.00	-	-	-	-	6,730.00	653,460.00	-
83	Startup Incubation centre	6,373,814.00	-	-	6,373,814.00	543,059.56	-	-	-	-	543,059.56	5,830,754.44	-
84	SIA Project Supaul	-	-9,189.00	-	-9,189.00	-	-	-	-	-	-	-	-9,189.00
85	SIA Bhagalpur (Cons. Of Up-Kara in Kahaigaun)	-	-	400,000.00	400,000.00	34,706.00	-	-	-	-	34,706.00	365,294.00	-
86	SIA Bhojpur (Jagdishpur Sub Divisional Court)	-	-	104,767.00	104,767.00	7,000.00	-	-	-	-	7,000.00	97,767.00	-
87	SIA Nalanda (Ekangersarai Bypass)	-	-	200,108.00	200,108.00	13,020.00	-	-	-	-	13,020.00	187,088.00	-
88	SIA kaimur (Bridge cum Road) Makrikhoh)	-	-	164,407.00	164,407.00	79,872.00	47,249.00	6,948.00	16,441.00	13,897.00	164,407.00	-	-
89	SIA Chhapra Muzaff. Maker Chatar-3, 5	-	-	1,059,322.00	1,059,322.00	20,678.00	-	-	-	-	20,678.00	1,038,644.00	-
90	SIA Sitamadhi (Chandauli Ghat)	-	-	168,698.00	168,698.00	73,217.00	-	-	-	-	73,217.00	95,481.00	-
	Total	83,383,754.84	-6,656,267.00	20,833,075.00	97,560,562.84	12,563,219.56	2,730,737.00	401,577.00	1,120,639.00	803,157.00	17,619,329.56	86,598,312.28	-6,657,079.00



**CHANDRAGUPT INSTITUTE OF MANAGEMENT PATNA**

Institutional Area, Near Mithapur Bus Stand, Patna - 800001

PARTICULARS	Figures as at 31.03.2021	Figures as at 31.03.2020
Schedule -9 ACADEMIC RECEIPTS :		
FEE FROM STUDENTS :		
Academic		
1. Tuition Fee		
Total (A)	42,290,138.00	76,790,845.00
	42,290,138.00	76,790,845.00
Sale of publications		
1. Sale of Prospectus including admission forms	87,396.00	148,816.11
Total (B)	87,396.00	148,816.11
GRAND TOTAL (A+B)	42,377,534.00	76,939,661.11
Schedule -10 GRANTS & DONATIONS (Irrecoverable Grants & Subsidies Received) :		
1) State Government	-	-
TOTAL	-	-
Schedule -11 OTHER INCOME :		
A. Income from Land & Building		
1. Hire Charges of Auditorium/ Play Ground/ Convention Centre,etc.	30,339.00	96,938.00
Total	30,339.00	96,938.00
B. Interest on Term Deposits :		
a) With Scheduled Banks	30,211,473.00	43,886,236.00
Total	30,211,473.00	43,886,236.00
C. Interest on Savings Accounts :		
a) With Scheduled Banks	1,784,759.48	1,812,728.00
Total	1,784,759.48	1,812,728.00
D. Others		
1. Misc. receipts (sale of tender form, waste paper, Liability Income etc.)	442,502.94	101,152.50
2. GST Short & Excess Transaction	777,383.00	983,796.00
3. Service Tax W/Back	-	1,127,418.00
4. Student Fine	678.00	39,661.00
5. Interest on TDS Refund	748,155.32	-
6. Tender Document	4,237.00	2,966.00
Total	1,972,956.26	2,254,993.50
GRAND TOTAL (A+B+C+D)	33,999,527.74	48,050,895.50

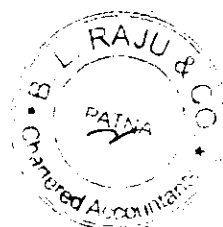




CHANDRAGUPT INSTITUTE OF MANAGEMENT PATNA

Institutional Area, Near Mithapur Bus Stand, Patna - 800001

PARTICULARS	Figures as at 31.03.2021	Figures as at 31.03.2020
Schedule -12 STAFF PAYMENTS & BENEFITS :		
a) Salaries and Wages	73,939,682.00	50,518,335.00
b) Mobile & Telecom Allowances	382,950.00	737,736.00
c) Contribution to Provident Fund	7,370,247.00	5,568,625.00
d) LTC facility	15,366.00	129,106.00
e) Medical facility	2,023,602.00	2,327,205.00
f) Gratuity	277,156.00	213,836.00
TOTAL	84,009,003.00	59,494,843.00
Schedule -13 ACADEMIC EXPENSES :		
Payments to visiting faculty (Professional Fee)	4,911,000.00	4,945,988.00
CAT Fee/ Co-ordination	389,400.00	359,900.00
Placement Expenditure	174,727.00	257,277.00
Research, Publication & Incentives	159,161.00	60,375.00
Seminar & Confrence	153,942.57	159,780.00
Admission Exps.	355,011.00	696,067.00
Hostel Expenses	46,566.00	25,689.00
Liabrary Expenses	141,354.00	262,175.33
Mess/Kitchen Expenses	447,888.00	289,042.00
Newspaper & Periodicals	148,706.00	394,754.00
PGP Expenses	-	82,364.00
Books (PGP)	950,421.00	1,563,713.00
Progaramme By Student	14,130.00	35,120.00
Sports Expenses	-	1,900.00
Stipend	760,000.00	460,000.00
TOTAL	8,652,306.57	9,594,144.33
Schedule -14 ADMINISTRATIVE AND GENERAL EXPENSES :		
Advertisement	1,727,880.00	4,384,029.00
A Beautiful Mind	-	19,890.00
Electricity & Genrator	3,509,065.00	6,971,418.00
Travelling Expenses	343,020.00	2,595,912.90
House Keeping expenses	2,706,713.00	3,370,589.00
Rent/ Guest House Expenses	497,930.00	550,083.00
Statutory Auditors Remuneration	74,340.00	70,800.00
Filling Fees	58,020.00	109,220.00
Conveyance	1,960.00	5,114.00
TOTAL	8,918,928.00	18,077,055.90

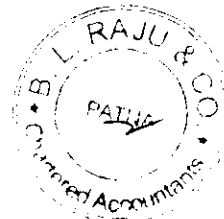




CHANDRAGUPT INSTITUTE OF MANAGEMENT PATNA

Institutional Area, Near Mithapur Bus Stand, Patna - 800001

PARTICULARS	Figures as at 31.03.2021	Figures as at 31.03.2020
TOTAL b/f	8,918,928.00	18,077,055.90
Telephone & Internet Expenses	685,602.97	335,216.00
Cleaning & Sanitation	18,886.00	8,604.00
Gardening Expenses	585,000.00	459,564.00
Security Expenses	7,421,699.00	7,419,933.00
Printing & Stationary	384,658.80	966,112.00
Insurance Charge	76,125.00	52,062.00
Postage & Stamps	11,986.00	52,215.00
TOTAL	18,102,885.77	27,370,761.90
Schedule -15 REPAIRS & MAINTENANCE		
a) Vehicle repair & maintenance	167,709.00	254,755.00
a) Repair & maintenance other	1,375,048.73	1,596,081.00
TOTAL	1,542,757.73	1,850,836.00
Schedule -16 FINANCE COSTS :		
a) Bank charges	3,920.20	6,885.67
TOTAL	3,920.20	6,885.67
Schedule -17 OTHER EXPENSES		
Miscellaneous Expenses	217,024.00	297,284.82
MDC Block	10,235.00	22,596.00
AICTE & AIU Exp.	-	319,500.00
Holding Tax	2,181,495.00	5,407,304.00
Service Tax Recoverable W/off	642,035.00	-
GST Prior Period Expenses	3,834,889.00	-
Advance W/Off	357,857.00	-
Software Expenses	8,480.00	10,350.00
Gst Exp	1,150.00	64,900.00
Office Expenses	-	5,435.00
Tender Exp.	-	1,180.00
Int on Tds payment	28,380.00	475.00
CIMP-IITD Collaborative research project	490,000.00	447,819.00
TOTAL	7,771,545.00	6,576,843.82



CHANDRAGUPT INSTITUTE OF MANAGEMENT PATNA

Institutional Area, Near Mithapur Bus Stand, Patna - 800001

FORMING PART OF THE BALANCE SHEET AS ON 31.03.2021

Sr. No.	DISCRPTION	Rate	Gross Block				Accumulated Depreciation				Net Block		
			Opening Balance as on 1.4.2020	Addition during the year		Deduction during the year	Total Value as On 31.03.2021	Upto 01.04.2020	Deprecitation during the year	Adjustment during the year	Total	WDV .as on 31.03.2021	WDV .as on 31.03.2020
				More than 180 days	Less than 180 days								
A.	TANGIBLE ASSETS												
1	Computer Hardware	40%	20,656,080.00	76,863.00	347,144.00	-	21,080,087.00	17,957,475.40	1,179,615.84	-	19,137,091.24	1,942,995.76	2,698,604.60
2	Furniture & Fixtures	10%	45,385,633.50	16,900.00	67,755.00	-	45,470,288.50	15,732,041.84	2,970,436.92	-	18,702,478.76	26,767,809.74	29,653,591.66
3	Air conditioner	15%	6,308,651.00	-	-	-	6,308,651.00	3,135,823.94	475,924.06	-	3,611,748.00	2,696,903.00	3,172,827.06
4	Equipments	15%	10,770,661.00	-	362,943.00	-	11,133,604.00	4,852,275.47	914,978.55	-	5,767,254.02	5,366,349.98	5,918,385.53
5	Sports Items	15%	927,339.00	-	177,358.00	-	1,104,697.00	491,932.35	78,612.85	-	570,545.20	534,151.80	435,406.65
6	Books	15%	19,023,591.20	-	221,713.00	-	19,245,304.20	14,087,401.86	757,056.88	-	14,844,458.74	4,400,845.46	4,936,189.34
7	Journals	100%	31,628,545.16	309,065.00	2,435,536.81	-	34,373,146.97	31,628,545.16	2,744,601.81	-	34,373,146.97	-	-
8	Database Account	100%	3,142,486.70	682,029.00	74,046.32	-	3,898,562.02	3,142,486.70	756,075.32	-	3,898,562.02	-	-
9	Technical know how	15%	1,610,322.00	-	-	-	1,610,322.00	1,317,046.77	43,991.28	-	1,361,038.05	249,283.95	293,275.23
10	Vehicles	15%	3,188,037.00	-	-	-	3,188,037.00	902,400.00	342,845.55	-	1,245,245.55	1,942,791.45	2,285,637.00
11	Telephone, Fax Scanner	15%	1,923,549.00	-	131,351.00	-	2,054,900.00	1,171,063.23	122,724.19	-	1,293,787.42	761,112.58	752,485.77
12	Statue Of Chandrgupt Mourya	10%	1,000,000.00	-	-	-	1,000,000.00	307,450.00	69,255.00	-	376,705.00	623,295.00	692,550.00
13	Utensils	15%	31,713.00	-	-	-	31,713.00	9,416.21	3,344.52	-	12,760.73	18,952.27	22,296.79
14	Tools	15%	46,722.00	-	-	-	46,722.00	14,031.51	4,903.57	-	18,935.08	27,786.92	32,690.49
15	Antivirus	100%	11,518.00	-	-	-	11,518.00	11,518.00	-	-	11,518.00	-	-
16	Battery	15%	11,536.00	-	108,093.00	-	119,629.00	4,451.45	9,169.66	-	13,621.11	106,007.89	7,084.55
17	Projector	15%	81,588.00	-	-	-	81,588.00	25,725.35	8,379.40	-	34,104.75	47,483.25	55,862.65
	Total		145,747,972.56	1,084,857.00	3,925,940.13	-	150,758,769.69	94,791,085.24	10,481,915.40	-	105,273,000.64	45,485,769.06	50,956,887.32
B	INTANGIBEL ASSETS	Rate											
1	Computer Software	40%	443,830.00	-	-	-	443,830.00	443,254.30	230.28	-	443,484.58	345.42	575.70
	Total		146,191,802.56	1,084,857.00	3,925,940.13	-	151,202,599.69	95,234,339.54	10,482,145.68	-	105,716,485.22	45,486,114.48	50,957,463.02



CHANDRAGUPT INSTITUTE OF MANAGEMENT, PATNA

Institutional Area, Near Mithapur Bus Stand, Patna - 800001
FORMING PART OF THE BALANCE SHEET AS ON 31.03.2021

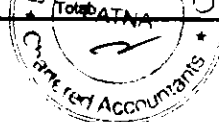
NOTE NO. - 15
WORK IN PROGRESS

Sr. No.	DISCRIPTION	Rate	Gross Block				Accumulated Depreciation				Net Block			
			Opening Balance as on 1.4.2020	Addition during the year		Deduction during the year	Total Value as On 31.03.2021	Upto 01.04.2020	Depricitation during the year	Adjustment during the year	Total	WDV .as on 31.03.2021	WDV .as on 31.03.2020	
				More than 180 days	Less than 180 days									
1	Land Development	0%	12,554,546.00				12,554,546.00	-						
2	Survey Fee	0%	3,000.00				3,000.00	-						
3	Advance for Building	0%	890,850,000.00				890,850,000.00	-						
4	Building (others)	0%	198,853,667.00	27,405,635.00	49,962,255.00		276,221,557.00	-						
5	Development for Play Ground	0%	1,003,300.00				1,003,300.00	-						
	Total		1,103,264,513.00	27,405,635.00	49,962,255.00		1,180,632,403.00	-						



CHANDRAGUPT INSTITUTE OF MANAGEMENT PATNA
Institutional Area, Near Mithapur Bus Stand, Patna - 800001
RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2021

	AMOUNT		PAYMENT	AMOUNT
RECEIPTS				
CIMP				
Opening Balance				
Cash Balance	22,263.00			
Cash Equipvalents	25,132,769.82			
Fixed Deposits	981,899,490.00	1,007,054,522.82		
Indirect Expenses				
Contingencies	198,743.00			
Guest House/Residence Expenses	203,239.00			
Pay & Honorarium	63,701.00			
Tel/Fax/Internet Exp.	2,450.00			
Professional Fees	20,000.00			
Electricity & Generator	11,145.00			
Vehicle(Fuel/Hiring/Maintenance)	7,847.00	507,125.00		
Other Income				
Own Generation - Programmes & Courses				
Education Program (Student Fees)	38,919,235.00			
Sale of Application Form	87,396.00			
Misc. Income	29,089.26			
Tender Document fees	4,237.00			
Rent (Auditorium/MDP Hostel)	32,500.00			
Interest on TDS Refund	748,155.32			
Licence Fees	233,170.00	40,053,782.58		
Interest Received				
Interest on FDR	16,387,152.00			
Bank Interest	1,740,205.48	18,127,357.48		
Others Receipts				
Duties & Taxes	17,454,118.00			
Caution Money	850,000.00			
Advance fees receipts	3,376,000.00			
CM Relief Fund	147,327.00			
Other Liabilities	7,851,855.00	29,679,100.00		
Grant Received From Govt. of Bihar for Project				
Agriculture Project(Evaluation of NFSM)	521,500.00			
Agriculture Project(Evaluation of RkVY/BGERI)	2,059,661.00			
BEPC(Evaluation of KGBV)	1,521,450.00			
Bihar Police Service MDP	319,104.00			
Bihar Prison Service BrPS Officers Training	539,848.00			
BPCS	2,720.00			
CM SC/ST/EBC Entrepreneurship MDP	3,624,577.00			
Electron Commission Project 2020	4,270,950.00			
EXPM	5,400,000.00			
Impact Assessment Study of DILRMP In Bihar	648,580.00			
SIA Bhagalpur (Cons. Of Kara in Kahalgaun)	400,000.00			
SIA Bhojpur (Jagdishpur Sub Divisional Court)	104,767.00			
SIA Kaimur (Bridge cum Road) Makrikhoj	164,407.00			
SIA Chhapra Muzaff. Maker Chatar-3, 5	1,059,322.00			
SIA Nalanda (Ekangarsarai Bypass)	200,108.00			
SIA Sitamadihi (Chandauli Ghat, Bridge Const)	218,698.00			
SIA Project (Rail Corridor at Chausa) Buxar	815,000.00			
SIA Purnea (Dagarua Block Cum Anchal Office)	311,561.00			
SIA Purnia (Thana Building)	207,322.00	22,389,575.00		
Investment	11,917,308.00	11,917,308.00		
Current Assets				
Loan & Advance (Assota)	1,805,178.00			
Accrued Interest	36,689,762.00			
Fee Receivable	1,210,980.00			
GST/Service Tax Recoverable	93,893.00			
TDS Recoverable	14,011,534.68			
Security Deposit	14,000.00			
Amount receivable(MDP/PROJECT)	3,748,438.00	57,573,785.68		
Establishment & Administrative Expenses :				
Admission Expenses(PGP/FPM)				86,974.00
Contingencies :				
Printing & Stationery			384,598.80	
Repairing & Maintainance			1,049,667.73	
Software Charges(Anti-Virus)			8,480.00	
Bank Charges			3,920.20	
Books A/c. (PGP)			950,421.00	
Cheque Re Issue			198,743.00	
Cleaning & Sanitation			16,686.00	
Conveyance			1,570.00	
Gardening Exps.			540,000.00	
CIMP-IITD Collaborative Research Project			490,000.00	
Insurance Exps.			49,249.00	
Kitchen Exps.			30,949.00	
Library Exps.			80,633.00	
MDC Block Exp.			3,770.00	
Misc. Exps.			167,123.00	
Newspaper & Periodical			131,559.00	
Postage & Stamps			6,093.00	
Holding Tax			2,181,495.00	
Interest on EPF			253.00	
Food Expenses			366,826.00	
Interest On TDS			28,380.00	
FPM Expenses			27,440.00	
Hostel exp			46,566.00	
FILLING FEE			58,020.00	6,822,332.73
Guest House/Director's Residence Exps.				
Guest House/Director's Residence Exps.			15,516.00	
Rent (105 Kumar Shanti Apartment)			203,239.00	
Rent (Director's Residence)			478,415.00	697,170.00
Pay/Honorarium				
Salary & Honorarium			74,465,576.00	
EPF Employer Contribution			7,078,030.00	
EPF EDLI/ Administrative Expenses			348,047.00	
Gratuity			277,156.00	
LTC			15,366.00	
Medical/Health Insurance Allowance			1,973,322.00	
Mobile & Telephone Allowance			382,950.00	
Stipend			680,000.00	85,218,447.00
Professional Fees				4,931,000.00
Book Printing (Research & Publication)				159,161.00
Seminar /Conference /Workshop				93,435.57
Tel/Fax/ Internet Exp.				432,936.97
Travelling Exps.				
Travelling Expenses International			61,175.00	
Travelling Expenses Domestic			43,864.00	
Travelling Expenses (Director)			24,352.00	129,391.00
Other Establishment Expenses :				
Advertisement			1,821,799.00	
CAT/MAT/XAT Fee			295,000.00	
Electricity & Generator			3,243,518.00	
Medical Exps.			50,280.00	
Placement Exps.			173,160.00	
Security Service			6,940,933.00	
Housekeeping Services			2,443,932.00	
Vehicle (Fuel/Hiring/Maintenance)			187,058.00	15,155,680.00
CGST/SGST Prior Period Exp.				3,834,889.00
Indirect Income				
Misc Income			28.32	
Revenue from Student			1,392,417.00	
Student Find/ Programm Exp.			14,130.00	1,406,575.32
Project Expenses				
Agriculture Project(Evaluation of NFSM)			1,118,243.00	
Agriculture Project(Evaluation of RKVY/BGERI)			578,848.00	
BEPC(Evaluation of 10% of KGBV)			740.00	
Bihar Police saervice 2019			8,170.00	
Bihar Police saervice 2020			322,471.00	
Bihar Prison Service BrPS Officers Training			105,833.00	
CM SC/ST/EBC Entrepreneurship MDP			2,456,303.00	
CM SC/ST Entrepreneurship MDP			203,090.00	
Electron Commission Project 2020			2,829,068.00	
Electron Commission Project 2020 (Eandline Survey)			476,460.00	
ICSSR Project			282,142.00	
EXPM			1,033,830.00	
EXPM-2019(Batch-3)			463,552.00	
Impact Assess Study of DILRMP in Bihar			386,871.00	
Indian oil corporation MDP-2019			689,819.00	
SIA Bhagalpur (Cons. Of Up. Kara in Kahalgaun)			32,575.00	
SIA Project (BABURA - DORIGANJ) Phase -1			760,739.00	
SIA Project (BABURA - DORIGANJ) Phase -2			716,940.00	
SIA Bhojpur (Jagdishpur Sub Divisional Court)			7,000.00	
SIA Kaimur (Bridge cum Road) Makrikhoj			79,872.00	
Total	cf	1,187,302,556.56	Total	cf
			118,967,992.59	



CHANDRAGUPT INSTITUTE OF MANAGEMENT PATNA
Institutional Area, Near Mithapur Bus Stand, Patna - 800001
RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2021

AMOUNT		PAYMENT		AMOUNT
Total	bV	1,187,302,556.56	Total	bV
			SIA Chhapra Muzaff. Maker Chatar-3, 5	123,036.00
			SIA Nalanda (Ekangarsarai Bypass)	10,220.00
			SIA Sitamadhil (Chandauli Ghat, Bridge Const)	116,903.00
			SIA Project (Rail Corridor at Chausa) Buxar	276,518.00
			SIA Purnia (Thana Building)	117,876.00
			SIA Project (Silav Deoria Road) Nalanda	7,000.00
			SIA Project (Hajipur Sugauli Rail Line) Harsidhi Block	11,680.00
			SIA Project (Hajipur Sugauli Rail Line) Paharpur Block	8,000.00
			Start-UP Incubation Centre	45,262.56
				13,269,061.56
			Addition of Fixed Assets	
			Assets (Classroom)	230,285.00
			Assets (MDC Block)	28,320.00
			Assets (Office)	727,453.00
			Library Resource Centre	2,988,164.13
			Guest House(Electrical Equipment)	175,488.00
			land and building	77,367,890.00
				81,517,600.13
			Current Assets	
			Loan & Advance (Assets)	1,466,975.00
			Fee Receivable	35,000.00
			GST Recoverable	147,284.00
			TDS Receivable	1,852,584.00
			Prepaid Expenses	1,018,645.62
			Amount Receivable Project/MDP/Rent	5,500.00
				4,525,988.62
			Liabilities Paid	
			EPF Employee Contribution	7,565,017.00
			CM Relief Fund	147,327.00
			Advance Fee Received	780,000.00
			Liabilities for Expenses	7,337,124.00
			Caution Money	75,870.00
			Duties & Taxes	16,069,086.00
				31,974,424.00
			Closing Balance	
			Cash Balance	39,019.00
			Cash Equipvalents	57,808,114.66
			Fixed Deposits	879,200,356.00
				937,047,489.66
Total		1,187,302,556.56	Total	1,187,302,556.56

Accounting Policies and Note on Accounts

On Behalf of Board of CIMP


 (Ram Sukhit Choudhary)
 Chief Accounts Officer


 (V. Mukunda Das)
 Director

As per our report of even date

For M/s. B L Raju & Co

Chartered Accountants

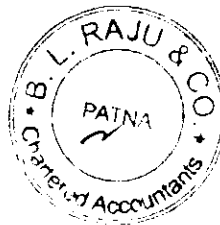
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 (CA Bisheshwar Lal Raju)

Proprietor

M. No.: 078514

Place: Patna
 Date : 07-10-2021



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

Bank Name	Opening Balance	Closing Balance
Current Account		
SBI Current Account -30398778857	82,843.78	82,194.78
Saving Account		
Axis Bank (916010025988854)	73,668.50	75,945.50
PNB Bank (2920000108155854)	51,667.32	53,240.52
PNB Bank -0915	2,940,873.49	8,377,454.13
PNB Bank -1367	1,834,096.99	1,339,615.19
PNB Bank -0035	162,021.16	186,730.66
SBI Account -37688104617	63,355.00	64,995.00
SBI Account 32234615922	11,889,764.07	23,416,047.77
SBI Account 34373875512	1,367,029.82	5,843,245.74
SBI Account 39125872348	320,000.00	61,099.00
UBI SB A/C 512002010006690	311,546.82	4,576.02
Yes Bank SB 025394600000050	16,050.87	16,727.87
ICICI BANK A/C 4135010000089	610,126.00	628,961.00
FEDRAL BANK A/C 12200100141649	142,391.00	145,996.00
UTKARSH SMALL FINANCE BANK 00005	5,267,335.00	5,720,483.48
Bandhan Bank A/c No. -50190039743893	-	10,790,802.00
Jena Small Financial Bank	-	1,000,000.00
Total (Cuurent +Saving)	25,132,769.82	57,808,114.66
Total Bank Balance With Fixed Deposit	1,007,032,259.82	937,008,470.66
Balance of Fixed Deposit	981,899,490	879,200,356.00



List of Advance for Project		
SL.No	Name of Project	Amount
1	Agriculture Project(Evaluation of RKVY/BGERY)	400,000.00
2	Agriculture Project(Evaluation of NFSM)	240,000.00
3	Jeevika	500.00
4	Distrct Programme officer	6,000.00
5	SIA Patna	1,200,000.00
6	Industry Project Evaluation Project	1,000,000.00
7	Election Commission Project -2020 Endline Survey	440,000.00
8	SIA Bhagalpur (Cons. Of Kara in Kahalgaun)	12,000.00
9	SIA(Gaya Rail Line Phase-2)	800,000.00
10	Patna Smart City Project	4,000,000.00
11	SIA Katihar	12,000.00
12	SIA Project(Rial Corridor at Chausa) Buxar	150,000.00
13	SIA Project(Hajipur Sugauli Rail Line) Paharpur Block	188,000.00
14	SIA Gopalganj, Chakiya kesariya Sattarghat	450,000.00
15	SIA Kishanganj Lauchaghat	210,000.00
16	SIA West Champaran(Bairiya)	60,000.00
17	SIA(Chhapra- Muzaffarpur Rail Line)Phulwaria	105,000.00
18	SIA(Chhapra- Muzaffarpur Rail Line)Sonho	105,000.00
19	SIA Chhapra Muzaff. Maker Chatar-3, 5	116,480.00
20	SIA Nava Nalanda Mahavihar	180,000.00
	Total :-	9,674,980.00



CHANDRAGUPT INSTITUTE OF MANAGEMENT PATNA
Institutional Area, Near Mithapur Bus Stand, Patna - 800001
 PAN:AAAAC5479Q

ACCOUNTING YEAR 2020 -2021
 ASSESSMENT YEAR 2021-2022

COMPLIANCE U/S 11 OF INCOME TAX :

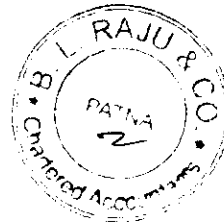
TOTAL INCOME	RS.....P.
85% Thereof	76,377,061.74
Amount actually applied for charitable & Religious purpose in india during the previous year	64,920,502.48
	130,564,563.95

STATEMENT OF INCOME

i Academic Receipts	42,377,534.00
ii Grant & Donations	-
iii Other Income	33,999,527.74
iv Accrued Interest Transfer to Building Fund	-
 Total Rs.	<hr/> 76,377,061.74 <hr/>

APPLICATION OF INCOME

i Staff Payment & Benefits	84,009,003.00
ii Academic Expenses	8,652,306.57
iii Administration & General Expenses	18,102,885.77
iv Repair & Maintenance	1,542,757.73
v Finance Costs	3,920.20
vi Other Expenses	7,771,545.00
vii Depreciation	10,482,145.68
	<hr/> 130,564,563.95 <hr/>



CHANDRAGUPT INSTITUTE OF MANAGEMENT PATNA

Mithapur Institutional Area, Near Mithapur Bus Stand, Patna - 800001

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 the date of the financial statements.

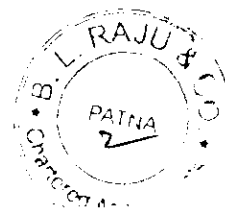
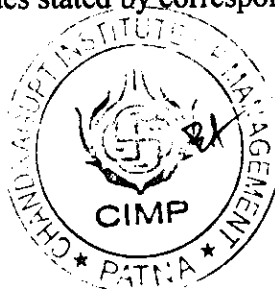
Accounting estimates could change from year to year. Actual results could differ from those estimates. Appropriates changes in estimates are made as and when the board becomes aware of changes in circumstances surrounding the estimates. Any revision to accounting estimates is recognised prospectively 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 assets is capitalized as part of the cost the assets.

Capital work- in- progress : The costs incurred on Capital assets that are not yet ready for their intended use at the reporting date . However there are certain assets which are being used but have not been handed over to CIMP and hence still it is being classified under Capital WIP and therefore effect of depreciation has not been given in books of accounts..

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.



Contd...2

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 and 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.

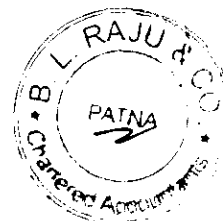
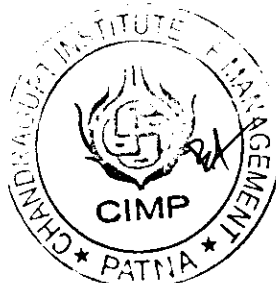
6. Government Grants

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.



Contd...3

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 no any provision for the retirement benefits has been made.

8. Designated/Earmarked Funds

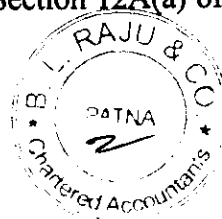
The Institute has created the long term fund as earmarked for specific purpose.

a. Gratuity Fund

These funds are utilized as per the recommendations of Management Committee of Endowment frond from the time 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/rearranged 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.



Contd...4

8. In Calculation of Application Fund, The Management has decided to apply the Depreciation amount instead of addition amount of In Fixed assets.
9. Institution has been taken GST input 30% of total input available in GSTR-2A and rest 70% booked as expenses from April 2020 to December 2020. Wef 01.01.2021 no GST input is being taken.

For B L Raju & Co.,
Chartered Accountants
FRN: 009693C



Bisheshwer Lal Raju
(Proprietor)
M.No. 079514

On Behalf of Board of CIMP



Ram Sukhit Choudhary
(Chief Accounts Officer)



V. Mukunda Das
(Director)

Place: Patna

Date: 07th October, 2021

