



203, Atul Vilas Kunj Apartment,

Anand Mohan & Associates, Behind Samarpan Nesh INN Hotel

Chartered Accountant

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 ,At-Institutional Area, Near Mithapur Bus Stand, Patna- 800001 as at 31st March, 2020 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.

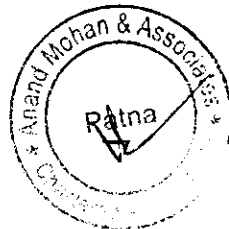
(ii) An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to 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, 2020;

(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.

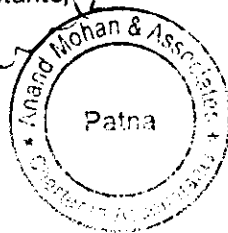
(c) The Balance Sheet, Statement of Income & Expenditure Account dealt with by this Report is in agreement with the books of account.

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

Anand Mohan
(Partner)
M.No.407517

Place: Patna

Date: 12th January, 2021.





CHANDRAGUPT INSTITUTE OF MANAGEMENT PATNA

Institutional Area, Near Mithapur Bus Stand, Patna - 800001

BALANCE SHEET AS AT 31st MARCH, 2020

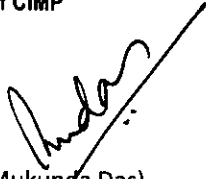
PATICULARS	Note	As at 31st, March, 2020	As at 31st, March, 2019
SOURCES OF FUND			
1 UNRESTRICTED FUNDS			
Corpus Fund	1	50,00,40,569.68	50,00,40,569.68
General Fund	2	16,01,12,010.56	15,45,94,454.50
Designated/ Earmarked Funds	3	1,63,26,69,485.80	1,58,35,71,075.10
2 RESTRICTED FUNDS	4	8,33,83,754.84	5,49,78,832.84
3 CURRENT LIABILITIES & PROVISIONS	5	1,67,45,206.00	1,94,92,686.00
TOTAL RS.		2,39,29,51,026.88	2,31,26,77,618.12
APPLICATION OF FUND			
1 FIXED ASSETS	6		
(a) Tangible Assets		14,57,47,972.56	14,02,30,416.50
(b) Intangible Assets		4,43,830.00	4,43,830.00
(c) Capital Work in Progress	6 (a)	1,10,32,64,513.00	99,32,64,513.00
2 INVESTMENT		3,08,79,015.00	1,00,00,000.00
3 CURRENT ASSETS	7	1,04,84,65,806.33	1,11,69,98,169.16
4 LOANS, ADVANCES & DEPOSITS	8	6,41,49,889.99	5,17,40,689.46
TOTAL RS.		2,39,29,51,026.88	2,31,26,77,618.12

Notes on Accounts

18

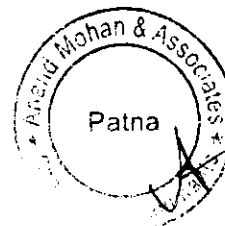
On Behalf of Board of CIMP

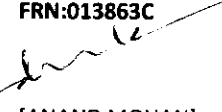

(Ram Sukhit Choudhary)
Chief Accounts Officer's


(V. Mukunda Das)
Director

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

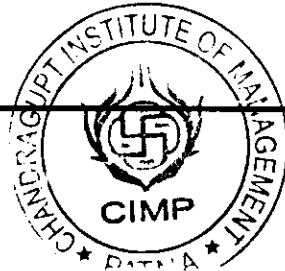
Chartered Accountants
FRN:013863C




[ANAND MOHAN]
PARTNER
M. No.407517

Place: Patna

Date : 12-01-2021



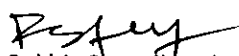


CHANDRAGUPT INSTITUTE OF MANAGEMENT, PATNA
Institutional Area, Near Mithapur Bus Stand, Patna - 800001
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st, MARCH, 2020

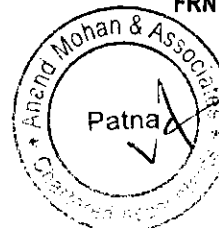
PARTICULARS	NOTE NO	CURRENT YEAR				Previous Year	
		Unrestricted Funds			Restricted	Total	
		Corpus	Designated Fund	General Fund	Fund		
A. INCOME							
i Academic Receipts	9			7,69,39,661.11		7,69,39,661.11	6,13,58,787.00
ii Grant & Donations	10			-		-	-
iii Other Income	11			4,80,50,895.50		4,80,50,895.50	5,21,58,346.90
Total (A)				12,49,90,556.61		12,49,90,556.61	11,35,17,133.90
B. EXPENDITURE							
i Staff Payment & Benefits	12			5,94,94,843.00		5,94,94,843.00	5,39,79,523.00
ii Academic Expenses	13			95,94,144.33		95,94,144.33	1,05,97,416.65
iii Administration & General Expenses	14			2,73,70,761.90		2,73,70,761.90	2,65,53,285.00
iv Repair & Maintenance	15			18,50,836.00		18,50,836.00	19,10,191.00
v Finance Costs	16			6,885.67		6,885.67	10,224.31
vi Other Expenses	17			65,76,843.82		65,76,843.82	37,85,717.00
vii Depreciation	6			1,07,27,536.37		1,07,27,536.37	1,04,71,515.75
Total (B)				11,56,21,851.09		11,56,21,851.09	10,73,07,872.71
C. Balance being excess of Income & Expenditure (A-B)				93,68,705.52		93,68,705.52	62,09,261.19
D. Transfer to/from Designated Fund							
E. Building Fund							
F. Provision for Grutuity Fund							
G. Balance being Surplus/ (Deficit) Carried to General Fund				93,68,705.52		93,68,705.52	62,09,261.19
Notes on Account	18						

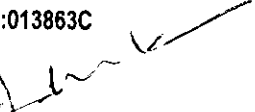
On Behalf of Board of CIMP

As per our report of even date
For ANAND MOHAN & ASSOCIATES
Chartered Accountants
FRN:013863C

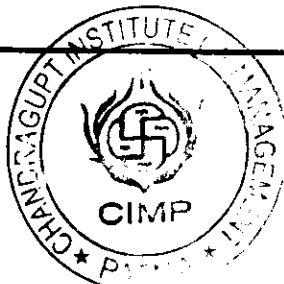

(Ram Sukhit Choudhary)
Chief Accounts Officer's


(V. Mukunda Das)
Director



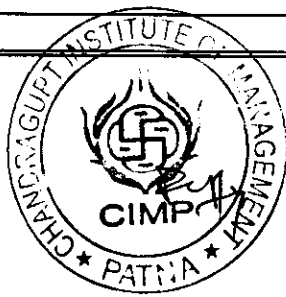

[ANAND MOHAN]
PARTNER
M. No.407517

Place: Patna
Date : 12-01-2021



CHANDRAGUPT INSTITUTE OF MANAGEMENT, PATNA
Institutional Area, Near Mithapur Bus Stand, Patna - 800001
Schedule Forming Part of Balance Sheet

PARTICULARS	Fitures as at 31.03.2020	Fitures as at 31.03.2019
Schedule - 1 CORPUS		
Balance as at the beginning of the year	50,00,40,569.68	18,90,40,569.68
Add: Grant Receipts during the year	-	31,10,00,000.00
BALANCE AT THE YEAR END	50,00,40,569.68	50,00,40,569.68
Schedule -2 GENERAL FUND		
Balance as at the beginning of the year	15,45,94,454.50	14,13,63,811.70
Add: Addition to Fixed Assets	55,17,556.06	1,32,30,642.80
BALANCE AT THE YEAR END	16,01,12,010.56	15,45,94,454.50
Schedule -5 CURRENT LIABILITIES & PROVISIONS		
A. CURRENT LIABILITIES :		
1. Deposits from Staff	-	-
2. Deposits from Students	28,95,083.00	28,71,583.00
3. Sundry Creditors		
a) For Goods & Services	-	-
b) Others	-	-
4. Statutory Liabilities		
a) Others	28,85,389.00	60,53,426.00
5. Other Current Liabilities :		
a) Salaries	-	-
b) Unutilised Grants	-	-
c) Other funds	15,000.00	15,000.00
d) Other liabilities	18,56,833.00	13,88,285.00
TOTAL (A)	76,52,305.00	1,03,28,294.00
B. PROVISIONS :		
1. Expenses payable	84,03,461.00	84,74,952.00
2. Others (Specify)	6,18,640.00	6,18,640.00
3. Audit Fee Payable	70,800.00	70,800.00
TOTAL (B)	90,92,901.00	91,64,392.00
TOTAL (A+B)	1,67,45,206.00	1,94,92,686.00
Schedule - 7 CURRENT ASSETS		
1. Cash in hand	22,263.00	25,572.00
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	82,843.78	83,492.78
- In term deposit Accounts with Accured interest	1,02,33,10,773.51	99,82,87,184.92
- In Savings Accounts	2,50,49,926.04	11,86,01,919.46
TOTAL	1,04,84,65,806.33	1,11,69,98,169.16

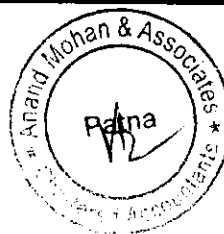




CHANDRAGUPT INSTITUTE OF MANAGEMENT, PATNA
Institutional Area, Near Mithapur Bus Stand, Patna - 800001

Schedule Forming Part of Balance Sheet

PARTICULARS	Figures as at 31.03.2020	Figures as at 31.03.2019
Schedule -8 LOANS, ADVANCES & DEPOSITS		
1. Advances to employes : (Non-interest bearing)		
a) Salary	4,97,000.00	15,29,937.00
b) Advance to faculties (PHD)	9,07,966.00	8,07,966.00
c) Other (to be specified)	13,22,501.00	11,05,665.00
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)	3,95,624.35	10,780.35
d) Advance for project	95,50,000.00	42,81,500.00
4. Prepaid Expenses		
a) Insurance & Other expenses	18,82,108.00	13,44,671.75
5. Deposits		
a) Telephone	6,700.00	6,700.00
b) Lease Rent	42,000.00	42,000.00
c) Electricity	21,34,270.00	21,34,270.00
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	66,56,267.00	65,84,193.00
b) Debit balances in Fellowship & Scholarship		
c) Grants Recoverable	-	-
d) Other Receivables (Service Tax Receivable)	12,89,840.00	12,03,478.00
e) Income tax recoverable	2,89,44,422.57	2,01,64,473.17
f) Fees Receivable	14,17,980.00	34,37,000.00
(g) Hostel rent Receivable	96,000.00	96,000.00
(h) Amount Receivable for online application	-	-
(i) Amount Receivable (MDP/Project)	37,94,838.00	40,500.00
(j) GST Recoverable	-	40,96,044.00
8. Deposits with LIC (Gratuity Fund)	52,04,973.07	48,48,111.19
TOTAL	6,41,49,889.99	5,17,40,689.46

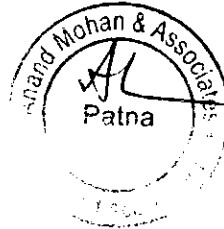


CHANDRAGUPT INSTITUTE OF MANAGEMENT, PATNA

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 31.03.2020	Previous year as on 31.03.2019
a) Opening Balance of the funds	20,93,57,892.76	1,25,85,74,454.00	8,45,06,803.09	2,13,18,295.25	15,09,871.00	31,24,559.00	1,10,000.00	11,97,143.00	38,72,057.00	1,58,35,71,075.10	1,32,13,77,259.69
b) Additions to the Funds	-	-	-	-	-	-	-	-	-	-	-
i. Donation/grants	-	-	-	-	-	-	-	-	-	-	21,77,79,000.00
ii. Income from investments made on account of funds	-	-	-	-	-	-	-	-	-	-	-
iii. Accrued interest on investments of the funds	2,72,99,197.99	-	-	-	-	-	-	-	13,32,916.07	2,86,32,114.06	3,42,94,131.27
iv. Surplus/Deficit from Income & Expenditure account	93,68,705.52	-	-	-	-	-	-	-	-	93,68,705.52	62,09,261.19
iv. Other additions (specify nature)	-	-	1,07,27,536.37	37,32,403.00	5,48,881.00	14,99,620.00	-	10,97,761.00	-	1,76,06,201.37	1,76,93,319.75
TOTAL (b)	3,66,67,903.51	-	1,07,27,536.37	37,32,403.00	5,48,881.00	14,99,620.00	-	10,97,761.00	13,32,916.07	5,56,07,020.95	27,59,75,712.21
c) Utilisation/ Expenditure towards objectives of funds	-	-	-	-	-	-	-	-	-	-	-
i. Capital Expenditure	-	-	-	-	-	-	-	-	-	-	-
- Fixed Assets	55,17,556.06	-	-	-	-	-	-	-	-	55,17,556.06	1,37,58,735.80
- Others	-	-	-	-	-	-	-	-	-	-	-
TOTAL	55,17,556.06	-	-	-	-	-	-	-	-	55,17,556.06	1,37,58,735.80
ii. Revenue Expenditure	-	-	-	-	-	-	-	-	-	-	-
- Salaries, Wages & Allowances etc.	-	-	-	-	15,000.00	-	-	-	-	15,000.00	-
- Rent	-	-	-	-	-	-	-	-	-	-	-
- Other Administrative Expenses	-	-	-	-	-	-	-	-	-	-	23,171.00
- Interest From LIC on Gratuity Fund W/off	9,76,054.19	-	-	-	-	-	-	-	-	9,76,054.19	-
TOTAL	9,76,054.19	-	-	-	15,000.00	-	-	-	-	9,91,054.19	-
TOTAL (c)	64,93,610.25	-	-	-	15,000.00	-	-	-	-	65,08,610.25	1,37,81,906.80
NET BALANCE AS AT THE YEAR END (a+b-c)	23,95,32,186.02	1,25,85,74,454.00	9,52,34,339.46	2,50,50,698.25	20,43,752.00	46,24,179.00	1,10,000.00	22,94,904.00	52,04,973.07	1,63,26,69,485.80	1,58,35,71,075.10



CHANDRAGUPT INSTITUTE OF MANAGEMENT PATNA

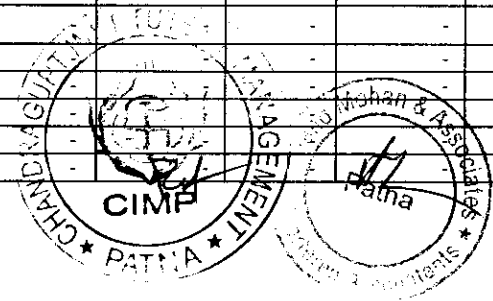
Institutional Area, Near Mithapur Bus Stand, Patna - 800001

Restricted Funds as on 31.03.2020

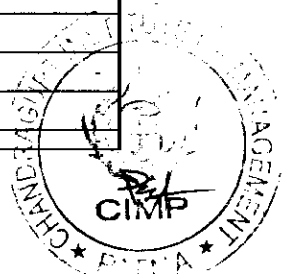
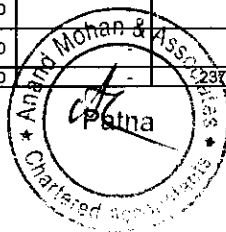
Notes of Forming parts of the Financial Statements

Schedule - (4)

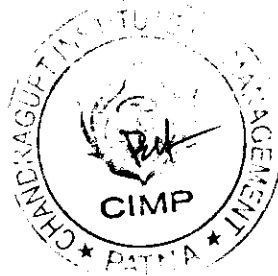
S. No.	PARTICULARS	Balance as on 01.04.2019	Balance as on 01.04.2019	Grant Received (2019-20)	Total	Expenditure Incurred during the year	Surplus Transferred to project Fund	Surplus Transferred to Employees welfare Fund	Surplus Transferred to Institute Overhead	Surplus Transferred to Research Fund	Total	Balance as on 31.03.2020	Balance as on 31.03.2020
1	EXPM	14,672,281.86	-	-	14,672,281.86	48,183.00	-	-	-	-	48,183.00	14,624,098.86	-
2	EXPM 2019 (Batch-3)	-	-	-	-	36,000.00	-	-	-	-	36,000.00	-	-36,000.00
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	Election Commission Project - 2019	-	-	4,305,386.00	4,305,386.00	2,624,863.00	867,337.00	127,549.00	430,539.00	255,098.00	4,305,386.00	-	-
6	Branding of Zardalu	-	-9,850.00	-	-9,850.00	-	-	-	-	-	-	-	-9,850.00
7	Bihar Education Project(Evaluation of 10% of KGVY)	-	-	1,104,863.00	1,104,863.00	4,587.00	-	-	-	-	4,587.00	1,100,276.00	-
8	Bihar Education Project(Evaluation of Smagra Shiksha)	-	-	1,694,915.00	1,694,915.00	3,030.00	-	-	-	-	3,030.00	1,691,885.00	-
9	Bihar Grid Co. Ltd. Project	-	-	300,000.00	300,000.00	147,690.00	74,460.00	10,950.00	45,000.00	21,900.00	300,000.00	-	-
10	Bihar Police Service(MPD)	-	-	1,595,520.00	1,595,520.00	544,272.00	-	-	-	-	544,272.00	1,051,248.00	-
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	410,423.00	-	-	410,423.00	7,579.00	-	-	-	-	7,579.00	402,844.00	-
14	ICSSR Project	-	-	320,000.00	320,000.00	-	-	-	-	-	-	320,000.00	-
15	Impact Assess Study of DIRLMP in Bihar	-	-	260,820.00	260,820.00	163,622.00	-	-	-	-	163,622.00	97,198.00	-
16	Jeavika 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	-	-3,549,963.00	-	-3,549,963.00	34,245.00	-	-	-	-	34,245.00	-	-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	SIA, Nalanda, (Hilsa)	-	-2,150.00	-	-2,150.00	-	-	-	-	-	-	-	-2,150.00
31	Social Impact Assessment Study - (Patna)	2,828,928.00	-	-	2,828,928.00	-	-	-	-	-	-	2,828,928.00	-
32	Training of TOP Management of PSUs	119,600.00	-	-	119,600.00	-	-	-	-	-	-	119,600.00	-
33	SC/ST Training Monitoring	9,513.00	-	-	9,513.00	-	-	-	-	-	-	9,513.00	-
34	Tourism Project	40,949.00	-	-	40,949.00	-	-	-	-	-	-	40,949.00	-
35	BIHAR VISION 2025	-	-1,945,072.00	-	-1,945,072.00	-	-	-	-	-	-	-	-1,945,072.00
36	Evaluation of Computer Scheme	92,953.00	-	-	92,953.00	-	-	-	-	-	-	92,953.00	-
37	Evaluation of Scholarship Schemes	482,913.00	-	-	482,913.00	-	-	-	-	-	-	482,913.00	-



38	Agriculture Project(Evaluation of NFSM)	-	-	2,288,136.00	2,288,136.00	95,589.00					95,589.00	2,192,547.00	
39	Agriculture Project(Evaluation of RKVY/BGERY)	-	-	3,050,847.00	3,050,847.00	98,114.00					98,114.00	2,952,733.00	
40	Industries Department MDP	745,825.00	-	-	745,825.00	-	-	-	-	-	-	745,825.00	-
41	Industrial Policy Evaluation Project	1,278,046.00	-	-	1,278,046.00	-	-	-	-	-	-	1,278,046.00	-
42	SIA Project (BABURA - DORIGANJ) Phase -1	1,299,455.00	-	1,636,033.00	2,935,488.00	-	-	-	-	-	-	2,935,488.00	-
43	SIA Project (BABURA - DORIGANJ) Phase -2	-	-	1,540,609.00	1,540,609.00	-	-	-	-	-	-	1,540,609.00	-
44	SIA Project (BANGRAGHAT-GOPALGANJ) SARAN	7,230.00	-	-	7,230.00	-	-	-	-	-	-	7,230.00	-
45	SIA Project (BARH -BAKTIYARPUR)	100,690.00	-	-	100,690.00	-	-	-	-	-	-	100,690.00	-
46	SIA Project (GAYA RAIL LINE) Phase-1	492,786.00	-	-	492,786.00	218,532.00	145,690.00	21,425.00	64,289.00	42,850.00	492,786.00	-	-
47	SIA Project (GAYA RAIL LINE) Phase-2	1,097,003.00	-	-	1,097,003.00	-	-	-	-	-	-	1,097,003.00	-
48	SIA Project (KATIHAR)	870,296.00	-	-	870,296.00	-	-	-	-	-	-	870,296.00	-
49	SIA Project (Vaishali)	-	-	-	-	1,829.00					1,829.00	-	-1,829.00
50	SIA Chhapra (Mashrakh)	-	-6,286.00	-	-6,286.00	-	-	-	-	-	-	-	-6,286.00
51	SIA Gopalganj (Chakiya, Kesariya, Sattarghat)	992,268.00	-	-	992,268.00	-	-	-	-	-	-	992,268.00	-
52	SIA Kishanganj (Lauchaghat)	430,558.00	-	-	430,558.00	-	-	-	-	-	-	430,558.00	-
53	SIA Nava Nalanda Mahavihar	391,199.00	-	-	391,199.00	-	-	-	-	-	-	391,199.00	-
54	SIA Project Bairiya in west Champaran	120,387.00	-	-	120,387.00	-	-	-	-	-	-	120,387.00	-
55	SIA Project (Mahesara-Sarisaba) West Champaran			485,415.00	485,415.00	245,200.00	132,998.00	19,559.00	48,541.00	39,117.00	485,415.00	-	-
56	SIA- Patna (Belchhi Police Station Const.)			251,790.00	251,790.00	118,353.00	75,118.00	11,047.00	25,179.00	22,093.00	251,790.00	-	-
57	SIA - Patna (Neora-Daniyawan New Rail Line)			127,119.00	127,119.00	61,024.00	37,042.00	5,447.00	12,712.00	10,894.00	127,119.00	-	-
58	Teacher Training Workshop DIET Nalanda	698.00	-	-	698.00	-	-	-	-	-	-	698.00	-
59	Evaluation of Microx Foundation		-63,032.00	-	-63,032.00	-	-	-	-	-	-	-	-63,032.00
60	Bihar Education Project Council Accountant	443,133.00	-	-	443,133.00	-	-	-	-	-	-	443,133.00	-
61	Bihar Education Project Council Grade-III	2,217,504.00	-	-	2,217,504.00	-	-	-	-	-	-	2,217,504.00	-
62	LIC MDP	1,862,445.00	-	-	1,862,445.00	-	-	-	-	-	-	1,862,445.00	-
63	SJVN Training Programme	28,439.00	-	-	28,439.00	-	-	-	-	-	-	28,439.00	-
64	World Bank Principal Training Project	1,329,545.98	-	-	1,329,545.98	-	-	-	-	-	-	1,329,545.98	-
65	Deos MDP in Kerala	-	-69,005.00	-	-69,005.00	-	-	-	-	-	-	-	-69,005.00
66	Patna Smart City MPD			45,000.00	45,000.00	16,134.00					16,134.00	28,866.00	-
67	Patna Smart City Project	-	-	17,354,856.00	17,354,856.00	133,897.00					133,897.00	17,220,959.00	-
68	Piramal Project	-	-	111,864.00	111,864.00	17,734.00					17,734.00	94,130.00	-
69	Indian Oil Corporation MPD 2018	656,030.00	-	-	656,030.00	-					-	656,030.00	-
70	Indian Oil Corporation MPD 2019	-	-	1,435,588.00	1,435,588.00	158,141.00					158,141.00	1,277,447.00	-
71	SIA (Chhapra- Muzaffarpur Rail Line) Samaspura	1,003,681.00	-	1,101,321.00	2,105,002.00	1,018,194.00	607,129.00	89,284.00	211,827.00	178,568.00	2,105,002.00	-	-
72	SIA (Chhapra- Muzaffarpur Rail Line) Bheldi	931,189.00	-	892,697.00	1,823,886.00	900,869.00	513,835.00	75,564.00	182,490.00	151,128.00	1,823,886.00	-	-
73	SIA (Chhapra- Muzaffarpur Rail Line) Maker	1,009,104.00	-	1,027,401.00	2,036,505.00	1,000,045.00	577,324.00	84,900.00	204,435.00	169,801.00	2,036,505.00	-	-
74	SIA (Chhapra- Muzaffarpur Rail Line) Phulwaria	334,932.00	-	-	334,932.00	46,407.00	-	-	-	-	46,407.00	288,525.00	-
75	SIA (Chhapra- Muzaffarpur Rail Line) Sonho	336,571.00	-	-	336,571.00	56,129.00	-	-	-	-	56,129.00	280,442.00	-
76	SIA Madhubani (Damla Ghart)	153,980.00	-	237,852.00	391,832.00	149,112.00	135,411.00	19,913.00	47,570.00	39,826.00	391,832.00	-	-



77	SIA Project (Road Cum Bridge Project) Kaimur	200,000.00	-	-	200,000.00	98,581.00	56,495.00	8,308.00	20,000.00	16,616.00	200,000.00	-	-
78	SIA Purnia (Dagarua Block Cum Anchal Office)	175,855.00	-	-	175,855.00	21,120.00	-	-	-	-	21,120.00	154,735.00	-
79	SIA Purnia (Damdaha Sub Division Court)	117,381.00	-	246,015.00	363,396.00	121,038.00	134,026.00	19,710.00	49,203.00	39,419.00	363,396.00	-	-
80	SIA Purnia (Dagarua Thana Building)	122,922.00	-	-	122,922.00	-	-	-	-	-	-	122,922.00	-
81	SIA Project (Biharsharif Bypass Road Const) Nalanda	-	-	194,068.00	194,068.00	27,300.00	-	-	-	-	27,300.00	166,768.00	-
82	SIA Project (Rail Corridor at Chausa) Buxar	-	-	635,000.00	635,000.00	44,126.00	-	-	-	-	44,126.00	590,874.00	-
83	SIA Project (Silav Deoria Road) Nalanda	-	-	90,090.00	90,090.00	-	-	-	-	-	-	90,090.00	-
84	SIA Project (Hajipur Sugauli Rail Line) Harshiddhi Block	-	-	1,694,915.00	1,694,915.00	130,900.00	-	-	-	-	130,900.00	1,564,015.00	-
85	SIA Project (Hajipur Sugauli Rail Line) Paharpur Block	-	-	762,712.00	762,712.00	102,522.00	-	-	-	-	102,522.00	660,190.00	-
86	SIA- Samastipur (Samnaha - Birauli Road)	-	-	253,575.00	253,575.00	127,785.00	69,688.00	10,248.00	25,357.00	20,497.00	253,575.00	-	-
87	SIA Samstipur (Bisanpur, Rahimpur, Shahpur)	316,745.00	-	-	316,745.00	152,014.00	80,905.00	11,897.00	48,134.00	23,795.00	316,745.00	-	-
88	SIA Saran (SSB Headquater)	840,709.00	-	-	840,709.00	432,181.00	224,945.00	33,080.00	84,344.00	66,159.00	840,709.00	-	-
89	Startup Incubation centre	6,857,818.00	-	-	6,857,818.00	484,004.00	-	-	-	-	484,004.00	6,373,814.00	-
90	SIA Project Supaul	-	-9,189.00	-	-9,189.00	-	-	-	-	-	-	-	-9,189.00
91	BAIDA MDP	173,215.00	-	-	173,215.00	-	-	-	-	-	-	173,215.00	-
92	Bihar Statistical System Development Agency(BSSDA)	237,127.00	-	216,051.00	453,178.00	148,000.00	-	-	-	-	148,000.00	305,178.00	-
93	BPSC	10.00	-	-	10.00	-	-	-	-	-	-	10.00	-
94	CM SC/ST Enterpenicourship MDP	748,170.00	-	-	748,170.00	210,000.00	-	-	-	-	210,000.00	538,170.00	-
Total		54,978,832.84	-6,584,193.00	45,260,458.00	93,655,097.84	10,048,945.00	3,732,403.00	548,881.00	1,499,620.00	1,097,761.00	16,927,610.00	83,383,754.84	-6,656,267.00

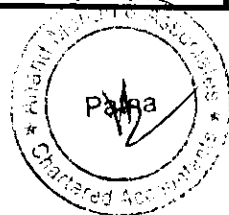
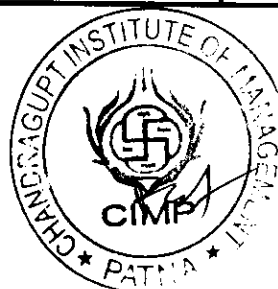




CHANDRAGUPT INSTITUTE OF MANAGEMENT, PATNA

Institutional Area, Near Mithapur Bus Stand, Patna - 800001

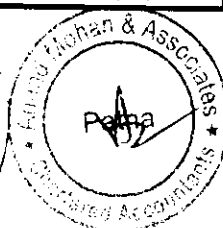
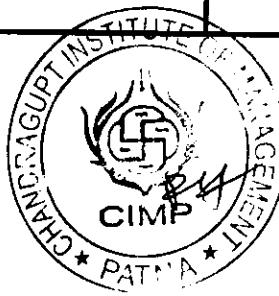
PARTICULARS	Figures as at 31.03.2020	Figures as at 31.03.2019
Schedule -9 ACADEMIC RECEIPTS :		
FEE FROM STUDENTS :		
Academic		
1. Tuition Fee	7,67,90,845.00	6,11,39,487.00
Total (A)	7,67,90,845.00	6,11,39,487.00
Sale of publications		
1. Sale of Prospectus including admission forms	1,48,816.11	2,19,300.00
Total (B)	1,48,816.11	2,19,300.00
GRAND TOTAL (A+B)	7,69,39,661.11	6,13,58,787.00
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.	96,938.00	23,413.00
Total	96,938.00	23,413.00
B. Interest on Term Deposits :		
a) With Scheduled Banks	4,38,86,236.00	3,91,86,962.00
Total	4,38,86,236.00	3,91,86,962.00
C. Interest on Savings Accounts :		
a) With Scheduled Banks	18,12,728.00	86,77,387.00
Total	18,12,728.00	86,77,387.00
D. Others		
1. Misc. receipts (sale of tender form, waste paper, etc.)	1,01,152.50	44,193.20
2. GST Short & Excess Transaction	9,83,796.00	-
3. Service Tax W/Back	11,27,418.00	-
4. Student Fine	39,661.00	2,01,770.00
5. Interest on TDS	-	25,82,381.51
6. Interest From LIC On Gratuity Fund	-	9,76,054.19
7. Interest form Other	-	4,47,186.00
8. Tender Document	2,966.00	19,000.00
Total	22,54,993.50	42,70,584.90
GRAND TOTAL (A+B+C+D)	4,80,50,895.50	5,21,58,346.90



CHANDRAGUPT INSTITUTE OF MANAGEMENT, PATNA

Institutional Area, Near Mithapur Bus Stand, Patna - 800001

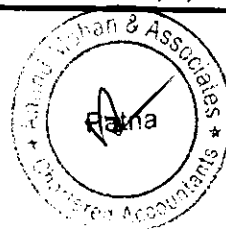
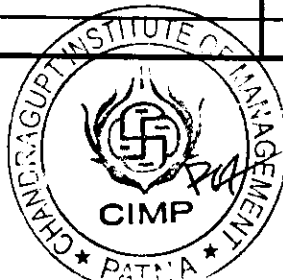
PARTICULARS	Figures as at 31.03.2020	Figures as at 31.03.2019
Schedule -12 STAFF PAYMENTS & BENEFITS :		
a) Salaries and Wages	5,05,18,335.00	4,53,29,176.00
b) Allowances and Bonus	7,37,736.00	12,13,266.00
c) Contribution to Provident Fund	55,68,625.00	50,04,414.00
d) Staff Welfare Expenses	-	-
e) LTC facility	1,29,106.00	84,083.00
f) Medical facility	23,27,205.00	23,48,584.00
g) Gratuity	2,13,836.00	-
TOTAL	5,94,94,843.00	5,39,79,523.00
Schedule -13 ACADEMIC EXPENSES :		
Payments to visiting faculty (Professional Fee)	49,45,988.00	58,59,200.00
CAT Fee/ Co-ordination	3,59,900.00	2,25,000.00
Placement Expenditure	2,57,277.00	2,34,643.00
Research, Publication & Incentives	60,375.00	3,09,669.00
Seminar & Confrence	1,59,780.00	6,78,955.00
IBM Training (Business Analysis)	-	4,03,620.00
Admission Exps.	6,96,067.00	3,52,365.00
Hotel & Hostel Expenses	25,689.00	23,981.00
Liabrary Expenses	2,62,175.33	4,53,618.65
Mess/Kitchen Expenses	2,89,042.00	88,610.00
Newspaper & Periodicals	3,94,754.00	4,54,140.00
PGP Expenses	82,364.00	52,560.00
Books (PGP)	15,63,713.00	12,26,019.00
Scholarship to Students	-	24,000.00
Programme By Student	35,120.00	-
Sports Expenses	1,900.00	-
Global Leader Conference	-	51,036.00
Stipend	4,60,000.00	1,60,000.00
TOTAL	95,94,144.33	1,05,97,416.65
Schedule -14 ADMINISTRATIVE AND GENERAL EXPENSES		
:		
Advertisement	43,84,029.00	48,02,358.00
A Beautiful Mind	19,890.00	80,004.00
Electricity & Generator	69,71,418.00	69,33,489.00
Travelling Expenses	25,95,912.90	46,15,454.00
House Keeping expenses	33,70,589.00	18,76,996.00
Rent/ Guest House Expenses	5,50,083.00	5,56,661.00
Statutory Auditors Remuneration	70,800.00	81,600.00
Legal Fees	-	55,000.00
Internal Auditors Remuneration	-	1,65,200.00
Filing Fees	1,09,220.00	29,970.00
Conveyance	5,114.00	9,794.00
TOTAL	1,80,77,055.90	1,92,06,526.00



CHANDRAGUPT INSTITUTE OF MANAGEMENT, PATNA

Institutional Area, Near Mithapur Bus Stand, Patna - 800001

PARTICULARS	Figures as at 31.03.2020	Figures as at 31.03.2019
TOTAL	1,80,77,055.90	1,92,06,526.00
Telephone & Internet Expenses	3,35,216.00	1,96,134.00
Cleaning & Sanitation	8,604.00	1,39,813.00
Gardening Expenses	4,59,564.00	8,71,729.00
Security Expenses	74,19,933.00	49,84,501.00
Printing & Stationary	9,66,112.00	8,93,905.00
Insurance Charge	52,062.00	1,74,269.00
Postage & Stamps	52,215.00	86,408.00
TOTAL	2,73,70,761.90	2,65,53,285.00
Schedule -15 REPAIRS & MAINTENANCE		
a) Vehicle repair & maintenance	2,54,755.00	3,74,627.00
a) Repair & maintenance other	15,96,081.00	15,35,564.00
TOTAL	18,50,836.00	19,10,191.00
Schedule -16 FINANCE COSTS :		
a) Bank charges	6,885.67	10,224.31
TOTAL	6,885.67	10,224.31
Schedule -17 OTHER EXPENSES		
Miscellaneous Expenses	2,97,284.82	3,91,720.00
B-Fest	-	94,901.00
MDC Block	22,596.00	1,33,397.00
International Conference (ICBRP-2019)	-	80,491.00
National Conference	-	17,133.00
AICTE & AIU Exp.	3,19,500.00	5,90,000.00
BOG	-	10,561.00
Loss on Sale on Assets	-	1,58,802.00
Holding Tax	54,07,304.00	-
Service Tax Recoverable W/off	-	15,57,736.00
Fixture And Fittings	-	7,107.00
Software Expenses	10,350.00	-
Gst Exp	64,900.00	60,410.00
Office Expenses	5,435.00	-
Tender Exp.	1,180.00	-
Int on Tds payment	475.00	14,329.00
CIMP-IITD Collaborative research project program by student	4,47,819.00	4,70,000.00
	-	1,99,130.00
TOTAL	65,76,843.82	37,85,717.00

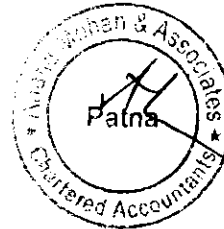


CHANDRAGUPT INSTITUTE OF MANAGEMENT, PATNA

Institutional Area, Near Mithapur Bus Stand, Patna - 800001

FORMING PART OF THE BALANCE SHEET AS ON 31.03.2020

Sr. No.	DISCRIPTION	Rate	Gross Block			Total Value as On 31.03.2020	Accumulated Depreciation				Net Block		
			Opening Balance as on 1.4.2019	More than 180 days	Less than 180 days		Deduction during the year	Upto 01.04.2019	Deprecitation during the year	Adjustment during the year	Total	WDV .as on 31.03.2020	WDV .as on 31.03.2019
A.	TANGIBLE ASSETS												
1	Computer Hardware	40%	2,03,15,240.00	1,41,260.00	1,99,580.00	-	2,06,56,080.00	1,62,24,932.33	17,32,543.07	-	1,79,57,475.40	26,98,604.60	40,90,307.67
2	Furniture & Fixtures	10%	4,43,24,555.50	9,69,817.00	91,261.00	-	4,53,85,633.50	1,24,42,268.38	32,89,773.46	-	1,57,32,041.84	2,96,53,591.66	3,18,82,287.12
3	Air conditioner	15%	62,57,051.00	51,600.00	-	-	63,08,651.00	25,75,913.28	5,59,910.66	-	31,35,823.94	31,72,827.06	36,81,137.72
4	Equipments	15%	1,04,39,970.00	2,68,216.00	62,475.00	-	1,07,70,661.00	38,13,366.99	10,38,908.48	-	48,52,275.47	59,18,385.53	66,26,603.01
5	Sports Items	15%	9,17,441.00	9,898.00	-	-	9,27,339.00	4,15,095.88	76,836.47	-	4,91,932.35	4,35,406.65	5,02,345.12
6	Books	15%	1,86,14,269.20	1,18,209.00	2,91,113.00	-	1,90,23,591.20	1,32,41,996.07	8,45,405.79	-	1,40,87,401.86	49,36,189.34	53,72,273.13
7	Journals	100%	3,00,54,825.91	15,59,831.25	13,888.00	-	3,16,28,545.16	3,00,54,825.91	15,73,719.25	-	3,16,28,545.16	-	-
8	Database Account	100%	21,51,962.89	8,89,264.81	1,01,259.00	-	31,42,486.70	21,51,962.89	9,90,523.81	-	31,42,486.70	-	-
9	Teachnical know how	15%	16,10,322.00	-	-	-	16,10,322.00	12,65,292.31	51,754.45	-	13,17,046.77	2,93,275.23	3,45,029.69
10	Vehicles	15%	24,68,613.00	-	7,19,424.00	-	31,88,037.00	5,62,530.88	3,39,869.12	-	9,02,400.00	22,85,637.00	19,06,082.12
11	Telephone, Fax Scanner	15%	18,94,346.00	-	29,203.00	-	19,23,549.00	10,40,848.36	1,30,214.87	-	11,71,063.23	7,52,485.77	8,53,497.64
12	Statue Of Chandrgupt Mourya	10%	10,00,000.00	-	-	-	10,00,000.00	2,30,500.00	76,950.00	-	3,07,450.00	6,92,550.00	7,69,500.00
13	Utensils	15%	30,456.00	477.00	780.00	-	31,713.00	5,550.31	3,865.90	-	9,416.21	22,296.79	24,905.69
14	Tools	15%	46,722.00	-	-	-	46,722.00	8,262.60	5,768.91	-	14,031.51	32,690.49	38,459.40
15	Antivirus	100%	11,518.00	-	-	-	11,518.00	11,518.00	-	-	11,518.00	-	-
16	Battery	15%	11,536.00	-	-	-	11,536.00	3,201.24	1,250.21	-	4,451.45	7,084.55	8,334.76
17	Projector	15%	81,588.00	-	-	-	81,588.00	15,867.23	9,858.12	-	25,725.35	55,862.65	65,720.77
	Total		14,02,30,416.50	40,08,573.06	15,08,983.00	-	14,57,47,972.56	8,40,63,932.66	1,07,27,152.57	-	9,47,91,085.23	5,09,56,887.33	5,61,66,483.84
B	INTANGIBEL ASSETS												
1	Computer Software	40%	4,43,830.00	-	-	-	4,43,830.00	4,42,870.50	383.80	-	4,43,254.30	575.70	959.50
	Total		14,06,74,246.50	40,08,573.06	15,08,983.00	-	14,61,91,802.56	8,45,06,803.16	1,07,27,536.37	-	9,52,34,339.53	5,09,57,463.03	5,61,67,443.34



CHANDRAGUPT INSTITUTE OF MANAGEMENT, PATNA

Institutional Area, Near Mithapur Bus Stand, Patna - 800001

FORMING PART OF THE BALANCE SHEET AS ON 31.03.2020

NOTE NO. - 15

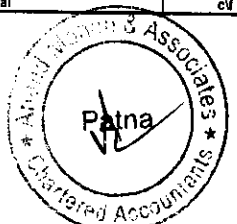
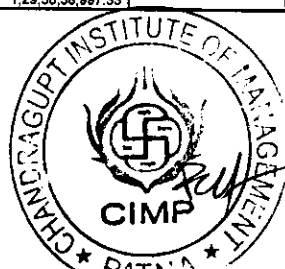
WORK IN PROGRESS

Sr. No.	DISCRIPTION	Rate	Gross Block				Accumulated Depreciation				Net Block		
			Opening Balance as on 1.4.2019	Addition during the year		Deduction during the year	Total Value as On 31.03.2020	Upto 01.04.2018	Depreciation during the year	Adjustment during the year	Total	WDV .as on 31.03.2020	WDV .as on 31.03.2019
				More than 180 days	Less than 180 days								
1	Land Development	0%	1,25,54,546.00				1,25,54,546.00	-					
2	Survey Fee	0%	3,000.00				3,000.00	-				1,25,54,546.00	1,25,54,546.00
3	Advance for Building	0%	89,08,50,000.00				89,08,50,000.00	-				3,000.00	3,000.00
4	Building (others)	0%	8,88,53,667.00	5,50,00,000.00	5,50,00,000.00		19,88,53,667.00	-				89,08,50,000.00	89,08,50,000.00
5	Development for Play Ground	0%	10,03,300.00				10,03,300.00	-				19,88,53,667.00	8,88,53,667.00
												10,03,300.00	10,03,300.00
	Total		99,32,64,513.00	5,50,00,000.00	5,50,00,000.00		1,10,32,64,513.00	-				1,10,32,64,513.00	99,32,64,513.00



CHANDRAGUPT INSTITUTE OF MANAGEMENT, PATNA
Institutional Area, Near Mithapur Bus Stand, Patna - 800001
RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2020

	AMOUNT	PAYMENT	AMOUNT
Opening Balance			
Cash Balance	25,572.00		
Cash Equipvalents	11,86,85,412.24		
Fixed Deposits	95,13,48,709.00	1,07,00,57,693.24	
Indirect Expenses			
Contingencies	52,535.18		
Guest House/Residence Expenses	2,10,824.00		
Pay & Honorarium	2,03,402.00		
Seminar & Workshop/Festival	1,60,780.00		
Tel/Fax/Internet Exp.	8,432.00		
Travelling Exp	38,852.00		
Electricity & Generator	4,099.00		
Medical Expenses	1,200.00		
Vehicle(Fuel/Hiring/Maintenance)	8,008.00	6,87,932.18	
Other Income			
Own Generation - Programmes & Courses			
Education Program (Student Fees)	8,02,17,020.00		
Sale of Application Form	1,48,816.11		
Misc. Income	43,763.40		
Tender Document fees	3,500.00		
Print/Photocopy From Library	75,601.00		
Rent (Auditorium/MDP Hostel)	85,042.00		
Student fina/exp	40,800.00	8,06,14,542.51	
Interest Received			
Interest on FDR	2,26,58,786.00		
Bank Interest	42,06,082.00	2,68,65,868.00	
Others Receipts			
security money			
Duties & Taxes	1,23,98,112.00		
Caution Money	13,06,085.00		
Advance fees receipts	4,15,000.00		
Advance Receipt Project Rent	15,74,187.00		
Other Liabilities	53,36,100.00	2,10,29,484.00	
Office Assets		4,734.00	
Grant Received From Govt. of Bihar for Project			
Agriculture Project(Evaluation of NFSM)	23,01,636.00		
Agriculture Project(Evaluation of RKVY/BGERI)	30,50,847.00		
BEPC(Evaluation of KGBV)	11,04,863.00		
Bihar Education Project Council(Smagra Siksha)	16,94,915.00		
Bihar Grid Company Limited Project	3,00,000.00		
Bihar Statistical System Development Agency	2,16,051.00		
Election Commission Project 2019	35,31,267.00		
ICSSR Project	3,20,000.00		
ICDS MDP	8,000.00		
Impact Assessment Study of DILRMP In Bihar	2,60,820.00		
Indian Oil Corporation MDP 2019	14,35,588.00		
Patna Smart City (Project)	1,73,54,856.00		
Patna Smart City (MDP)	45,000.00		
Piramal Foundation	1,11,864.00		
SIA (Chapra-Muzafarpur rail line) Maker	10,57,401.00		
SIA (Chapra-Muzafarpur rail line) Phulwariya	10,000.00		
SIA (Chapra-Muzafarpur rail line) Samaspura	14,81,321.00		
SIA (Chapra-Muzafarpur rail line) Sonho	20,000.00		
SIA Madhubani(Damis ghat)	2,37,852.00		
SIA Project (Balchhi Police Project Building Const)	2,51,790.00		
Patna			
SIA (Chapra-Muzafarpur rail line) Sheldi	12,92,697.00		
SIA Project (Ganga Jal Dam Ghola Katra)	8,17,740.00		
Nalanda			
SIA Project (Gaya rail line) Phase-1	2,00,000.00		
SIA Project (Neora Daniyawa New rail line) Patna	1,27,119.00		
SIA Project (Rail Corridor at Chausa) Buxar	6,35,000.00		
SIA Project (Road Cum Bridge Construction)	3,000.00		
Kaimur			
SIA Project(Silav Deoria Road) Nalanda	90,090.00		
SIA Project(Somnaha Birauli Road) Samastipur	2,63,575.00		
SIA Project(Hajipur Sigraulti Rail Line) Haraidhhi Block	17,39,915.00		
SIA Project(Hajipur Sigraulti Rail Line) PahaRpur Block	7,62,712.00		
SIA Project(Mahasara Sarisaba)West Champaran	5,00,415.00		
SIA Purnia (Sub Divisional Court)	2,46,015.00		
SIA Samastipur (Bisanpur Rahimpur Sahpur)	15,000.00		
SIA Saran(Construction of SSB H.Q.)	50,000.00	4,15,37,349.00	
Current Assets			
Loan & Advance (Assets)	28,64,083.00		
Accrued Interest	4,61,31,598.40		
Fee Receivable	33,63,000.00		
Amount receivable(MDP/PROJECT)	18,82,713.00	5,42,41,394.40	
Establishment & Administrative Expenses			
Admission Expenses(PGP/FPM)			2,98,886.00
Contingencies			
Printing & Stationery		9,19,189.00	
Repairing & Maintenance		10,42,237.00	
A Beautiful Mind		16,510.00	
AIU		3,24,500.00	
Software Charges(Anti-Virus)		10,350.00	
Bank Charges		6,885.67	
Books A/c. (PGP)		15,63,713.00	
Cheque Re Issue		37,371.00	
Cleaning & Sanitation		8,604.00	
Conveyance		5,114.00	
Gardening Exps.		4,14,564.00	
CIMP-IITD Collaborative Research Project		4,47,819.00	
Insurance Exps.		36,164.00	
Kitchen Exps.		64,327.00	
Library Exps.		88,549.00	
MDC Block Exp.		10,826.00	
Misc. Exps.		2,34,206.00	
Newspaper & Periodical		3,74,342.00	
PGP Exp.		82,364.00	
Postage & Stamps		17,679.00	
Holding Tax		54,07,304.00	
Food Expenses		83,970.00	
Interest On TDS		475.00	
Office Expenses		5,435.00	
Tender Expenses		1,180.00	
FPM Expenses		710.00	
Hostel exp		25,689.00	
GST Expenses		54,900.00	
FILLING FEE		82,670.00	1,13,77,646.67
Guest House/Director's Residence Exps.			
Guest House/Director's Residence Exps.		61,749.00	
Rent (105 Kumar Shanti Apartment)		1,92,951.00	
Rent (Director's Residence)		4,34,335.00	6,88,035.00
Pay/Honorarium			
Salary & Honorarium		5,09,18,487.00	
EPF Employer Contribution		48,25,689.00	
Administrative Expenses		2,54,980.00	
Food Security Allowance		2,05,897.00	
Gratuity		77,800.00	
LTC		1,08,909.00	
Medical/Health Allowance		21,33,205.00	
Mobile & Telephone Allowance		3,88,636.00	
Vehicle Allowance		1,43,203.00	
Sitpend		4,20,000.00	5,94,76,806.00
Professional Fees			
Book Printing (Research & Publication)			47,18,407.00
Seminar /Conference /Workshop			60,375.00
Tel/Fax/ Internet Exp.			3,15,210.00
Travelling Exps.			
Travelling Expenses International		9,01,969.90	
Travelling Expenses Domestic		961711	
Travelling Expenses (Director)		5,98,212.00	24,61,892.90
Other Establishment Expsnes			
Housekeeping Service		28,36,277.00	
BOG/EC Meeting		1,100.00	
Advertisement		23,74,884.00	
CAT/MAT/XAT Fee		3,59,900.00	
Electricity & Generator		65,11,270.00	
Medical Exps.		1,99,988.00	
Placement Exps.		34,397.00	
Security Service		60,62,861.00	
Vehicle (Fuel/Hiring/Maintenance)		2,21,739.00	1,86,02,416.00
Indirect Income			
Misc Income		5.90	
REVENUE FROM STUDENT		43,03,000.00	
STUDENT FINE		28,120.00	43,31,125.90
Project Expenses			
Agriculture Project(Evaluation of NFSM)		4,16,223.00	
Agriculture Project(Evaluation of RKVY/BGERI)		5,95,079.00	
BEPC(Evaluation of 10% of KGBV)		387.00	
Bihar Education Project Council(Smagra Shiksha)		3,030.00	
Bihar Grid Co.Ltd. Project		1,47,690.00	
Bihar Police saervice		90,000.00	
Bihar Statistical System Development Agency		1,48,000.00	
Cm sctnl entrepreneurship program		2,10,000.00	
Election Commission Project-2019		32,27,863.00	
EXPM		48,183.00	
EXPM-2019(Batch-3)		36,000.00	
ICDS MPD		7,579.00	
Impact Assess Study of DILRMP in Bihar		49,322.00	
Indian oil corporation MDP-2019		61,961.00	
Patna Smart City(MDP)		16,134.00	
Patna Smart City Project		41,33,897.00	
Piramal Foundation		17,734.00	
SIA (Chapra-Muzafarpur) Samaspura		13,68,194.00	
SIA (Chapra-Muzafarpur) Maker		10,00,045.00	
Total	cf	1,29,50,38,997.33	cf
			10,26,83,392.47



CHANDRAGUPT INSTITUTE OF MANAGEMENT, PATNA
Institutional Area, Near Mithapur Bus Stand, Patna - 800001
RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2020

AMOUNT		PAYMENT		AMOUNT
Total	b/f		Total	b/f
	1,29,50,38,997.33			10,26,63,392.47
		SIA (Chapra-Muzafarpur) Phulwara	1,51,407.00	
		SIA (Chapra-Muzafarpur) Sonho	1,61,129.00	
		SIA (Chapra-Muzafarpur Rail Line) Bheidi	13,00,889.00	
		SIA Project (Belchhi Police Building Const)Patna	1,18,353.00	
		SIA Project (Bihar Sariff Bypass Road Const)Nalanda	27,300.00	
		SIA Madhubani(Damia ghat)	1,49,112.00	
		SIA Project (Gopalganj Dham in Ghora Katora)Nalanda	8,17,740.00	
		SIA Project (Gaya Rail Line) Phase-1	2,18,532.00	
		SIA Project (Neora-Daniyawa New Rail Line)Patna	81,024.00	
		SIA Project (Rail Corridor,Chausa)Buxar	3,43,872.00	
		SIA Project (Road Cum Bridge Const)Kaimur	1,01,581.00	
		SIA Project (Somnaha-Birauli Road)Samastipur	1,37,785.00	
		SIA Project (Hajipur Sugauli Rail Line)Iarsidhi Block	1,75,900.00	
		SIA Project (Hajipur Sugauli Rail Line)Paharpur Block	2,72,132.00	
		SIA Project (Mahesara- Sansaba)West Champaran	2,60,200.00	
		SIA Purnea (Dagarua Block Cum Anchal Office)	21,120.00	
		SIA Purnea (Sub-Division Court)	1,21,036.00	
		SIA Purnea Samastipur(Bisanpur,Rahimpur Shahpur)	1,52,014.00	
		SIA SARAN(CONSTRUCTION OF SSB HQR)	4,32,181.00	
		SIA Vaissal	1,829.00	
		Start-Up Incubation Centre	2,53,504.00	
		STUDENT GUIDENCE CENTRE	34,245.00	1,68,90,188.00
		Addition of Fixed Assets		
		Assets (Classroom)	43,934.00	
		Assets (IT)	47,430.00	
		Assets (MDC Block)	84,967.00	
		Assets (Mess Hostel)	8,09,745.00	
		Assets (Office)	14,27,369.00	
		Library Resource Centre	18,97,428.64	
		Guest House(Electrical Equipment)	27,500.00	
		land and building	11,00,00,000.00	11,43,38,371.64
		Employee Welfare Fund		15,000.00
		Investment		2,00,00,000.00
		Current Assets		
		Loan & Advance (Assets)	28,22,735.00	
		Fee Receivable	3,18,000.00	
		GST Recoverable	86,362.00	
		TDS Receivable	41,29,076.40	
		Prepaid Expenses	17,71,488.00	
		Emisal Money	10,000.00	
		Education Loan	32,910.00	
		Make My Trip India Pvt Ltd	1,35,000.00	93,05,571.40
		Liabilities Paid		
		EPF Employee Contribution	52,47,182.00	
		Security Money	1,49,910.00	
		Advance Fee Received	1,59,000.00	
		Liabilities for Expenses	74,43,071.00	
		Caution Money	12,76,585.00	
		Duties & Taxes	1,04,96,203.00	2,47,71,951.00
		Closing Balance		
		Cash Balance	22,263.00	
		Cash Equivalents	2,51,32,769.82	
		Fixed Deposits	98,18,99,490.00	1,00,70,54,522.82
Total	1,29,50,38,997.33	Total		1,29,50,38,997.33

Accounting Policies and Note on Accounts

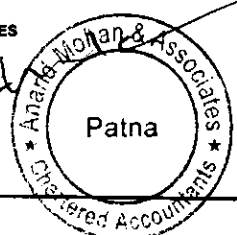
On Behalf of Board of CIMP

R. S. Choudhary
 (Ram Sukhil Choudhary)
 Chief Accounts Officer's

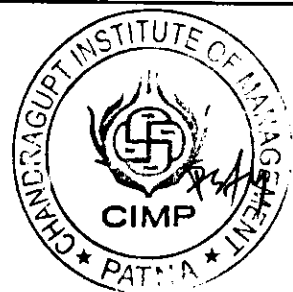
V. Mukund Das
 (V. Mukund Das)
 Director

As per our report of even date
 For ANAND MOHAN & ASSOCIATES
 Chartered Accountants
 FRN:013863C

ANAND MOHAN
 PARTNER
 M. No. 402647



Place: Patna
 Date: 12-01-2021

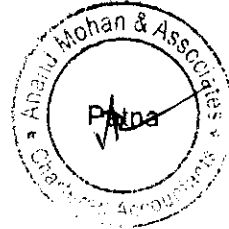
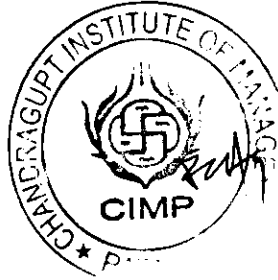


CHANDRAGUPT INSTITUTE OF MANAGEMENT, PATNA
 Institutional Area, Near Mithapur Bus Stand, Patna - 800001

Bank Name	Opening Balance	Closing Balance
Current Account		
SBI Current Account -30398778857	83,492.78	82,843.78
Saving Account		
Axis Bank (916010025988854)	71,138.50	73,668.50
PNB Bank (2920000108155854)	50,025.12	51,667.32
PNB Bank -0915	29,29,375.86	29,40,873.49
PNB Bank -1367	1,12,47,618.99	18,34,096.99
PNB Bank -0035	1,42,059.26	1,62,021.16
SBI Account -37688104617	61,247.00	63,355.00
SBI Account 32234615922	3,46,78,955.11	1,18,89,764.07
SBI Account 34373875512	63,295.34	13,67,029.82
SBI Account 39125872348	-	3,20,000.00
UBI SB A/C 512002010006690	52,97,044.41	3,11,546.82
Yes Bank SB 025394600000050	5,62,19,082.87	16,050.87
ICICI BANK A/C 4135010000089	28,24,090.00	6,10,126.00
FEDRAL BANK A/C 12200100141649	50,00,000.00	1,42,391.00
UTKARSH SMALL FINANCE BANK 00005	17,987.00	52,67,335.00
Total (Cuurent +Saving)	11,86,85,412.24	2,51,32,769.82
Total Bank Balance With Fixed Deposit	1,07,00,32,121.24	1,00,70,32,259.82
Balance of Fixed Deposit	95,13,46,709.00	98,18,99,490.00



List of Advance for Project		
SL.No	Name of Project	Amount
1	Agriculture Project(Evaluation of RKVY/BGERY)	5,25,000.00
2	Agriculture Project(Evaluation of NFSM)	3,46,500.00
3	Jeevika	500.00
4	District Programme officer	6,000.00
5	SIA Patna	12,00,000.00
6	Industry Project Evaluation Project	10,00,000.00
7	Impact Asses Study Of DILRMP in Bihar	40,000.00
8	SIA(Gaya Rail Line Phase-2)	8,00,000.00
9	Patna Smart City Project	40,00,000.00
10	SIA Katihar	12,000.00
11	SIA Project(Rial Corridor at Chausa) Buxar	3,30,000.00
12	SIA Project(Hajipur Sugauli Rail Line) Paharpur Block	1,80,000.00
13	SIA Gopalganj, Chakiya kesariya Sattarghat	4,50,000.00
14	SIA Kishanganj Lauchaghat	2,10,000.00
15	SIA West Champaran(Bairiya)	60,000.00
16	SIA(Chhapra- Muzaffarpur Rail Line)Phulwaria	1,05,000.00
17	SIA(Chhapra- Muzaffarpur Rail Line)Sonho	1,05,000.00
18	SIA Nava Nalanda Mahavihar	1,80,000.00
Total :-		95,50,000.00



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

ACCOUNTING YEAR 2019 -2020

ASSESSMENT YEAR 2020-2021

COMPLIANCE U/S 11 OF INCOME TAX :

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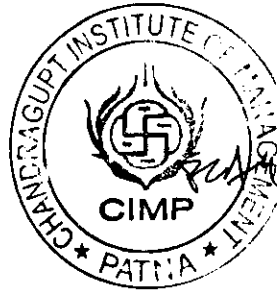
TOTAL INCOME	12,49,90,556.61
85% Thereof	10,62,41,973.12
Amount actually applied for charitable & Religious purpose in india during the previous year	11,56,21,851.09

STATEMENT OF INCOME

i Academic Receipts	7,69,39,661.11
ii Grant & Donations	-
iii Other Income	4,80,50,895.50
iv Accrued Interest Transfer to Building Fund	-
Total Rs.	12,49,90,556.61

APPLICATION OF INCOME

i Staff Payment & Benefits	5,94,94,843.00
ii Academic Expenses	95,94,144.33
iii Administration & General Expenses	2,73,70,761.90
iv Repair & Maintenance	18,50,836.00
v Finance Costs	6,885.67
vi Other Expenses	65,76,843.82
vii Depreciation	1,07,27,536.37
	11,56,21,851.09



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 assets is capitalized as part of the cost of 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.

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.

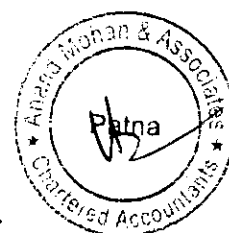
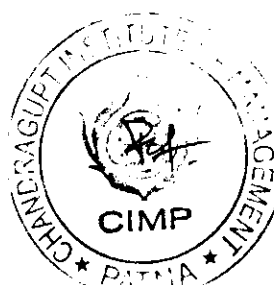
4. Depreciation

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.

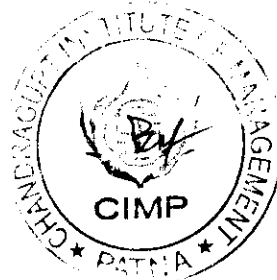
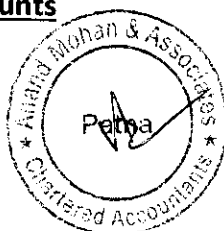
8. Designated/Earmarked Funds

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 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 gruppued/Re-gruppued 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.
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 30% of total input available in GSTR-2A and rest 70% booked as expenses from April 2019 to march 2020.
10. Institution has been setoff GST Input Output from F.Y.2017-18 to 2019-20.
11. During the financial year the institution has paid the GST on the amount received from the various project work taken. Therefore the amount shown in income and expenditure account is different from as amount shown in GSTR3B.

For Anand Mohan & Associateson

Chartered Accountants

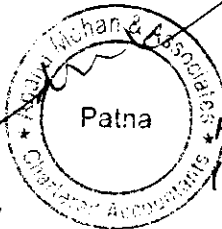
FRN: 13863C

Anand Mohan
(Partner)

M.No.407517

Date: 12th January, 2021

Place: Patna



Behalf of Board of CIMP

Ram Sukhit Choudhary
(Chief Accounts Officer)

V. Mukunda Das
(Director)

