

INDEPENDENT AUDITORS' REPORT

CHANDRAGUPT INSTITUTE OF MANAGEMENT PATNA (CIMP)

Report on the Financial Statements

We have audited the financial statements of **Chandragupt Institute of Management Patna**, which comprise the Balance Sheet as at **31st March, 2024** and also the annexed Income & Expenditure Account, Receipt & Payment Account and Cashflow statement for the year ended, on that date and a summary of the significant accounting policies and other explanatory information.

Auditor's Opinion

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the 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, 2024 and
- II) In the case of Income & Expenditure Account of the Deficit (Financial Performance) of the CIMP as at 31st March, 2024 and
- III) In the case of Cashflow 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 Financial Statements section of our report. We are independent of the entity in 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 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.



Responsibility of Management and Those Charged with Governance (TCWG)

The CIMP is responsible for the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Institute in accordance with the accounting principles generally accepted in India, including the 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 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 statements 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 the Institute or to cease operations, 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 Responsibility

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 judgement and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the 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 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 financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the 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.

Report on Other Legal and Regulatory Requirements

- (a) We have sought and 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 Institute so far as it appears from our examination of those books.



(c) The Balance Sheet, the Income & Expenditure account, and the cash flow statement comply with the applicable accounting standards issued by the Institute of Chartered Accountants of India.

For and on behalf of

M/s. K. R. A & Co
Chartered Accountants
FRN: 020266N



CA Manvinder Kaur
(Partner)

M. No.: 513727

Date: 19.09.2024

Place : Patna

UDIN : 24513727BKFNRC6863



CHANDRAGUPT INSTITUTE OF MANAGEMENT PATNA

Mithapur Institutional Area, Patna - 800001

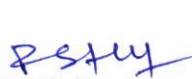
BALANCE SHEET AS AT 31st MARCH, 2024


PARTICULARS	Note	As at 31st, March, 2024	As at 31st, March, 2023
SOURCES OF FUND			
1 UNRESTRICTED FUNDS			
Corpus Fund	1	50,00,40,569.68	50,00,40,569.68
General Fund	2	18,19,97,217.53	17,52,16,835.84
Designated/ Earmarked Funds	3	1,70,36,88,490.69	1,65,75,39,329.33
2 RESTRICTED FUNDS	4	4,66,58,042.73	3,88,22,942.00
3 CURRENT LIABILITIES & PROVISIONS	5	2,09,63,722.52	1,72,68,142.92
TOTAL RS.		2,45,33,48,043.15	2,38,88,87,819.77
APPLICATION OF FUND			
1 FIXED ASSETS	6		
(a) Tangible Assets		17,99,74,247.53	17,32,84,200.84
(b) Intangible Assets		6,57,308.00	5,66,973.00
(c) Capital Work in Progress	6 (a)	1,17,88,77,311.00	1,17,88,77,311.00
2 INVESTMENT		-	-
3 CURRENT ASSETS	7	1,03,40,17,750.22	98,81,28,462.65
4 LOANS, ADVANCES & DEPOSITS	8	5,98,21,426.40	4,80,30,872.28
TOTAL RS.		2,45,33,48,043.15	2,38,88,87,819.77

Notes on Accounts

18

On Behalf of Board of CIMP


Ram Sukhit Choudhary
(Chief Accounts Officer)


Prof. (Dr.) Rana Singh
(Director)

As per our report of even date

For M/s. K. R. A & Co

Chartered Accountants

FRN: 020266N


CA Manvinder Kaur

(Partner)

M. No.: 513727

UDIN : 24513727BKFNRC6863

Place: Patna

Date : 19.09.2024



**CHANDRAGUPT INSTITUTE OF MANAGEMENT PATNA****Mithapur Institutional Area, Patna - 800001****INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st, MARCH, 2024**

PARTICULARS	NOTE NO	CURRENT YEAR				Total	Previous Year Total
		Unrestricted Funds		Restricted Fund	Total		
		Corpus	Designated Fund				
A. INCOME							
i Academic Receipts	9			10,22,99,735.84		10,22,99,735.84	7,41,12,950.00
ii Grant & Donations	10			-		-	-
iii Income from Project/MDP	4			5,00,77,559.00		5,00,77,559.00	2,35,69,937.00
iv Other Income	11			5,12,39,537.33		5,12,39,537.33	3,50,93,296.63
Total (A)		-	-	20,36,16,832.17	-	20,36,16,832.17	13,27,76,183.63
B. EXPENDITURE							
i Staff Payment & Benefits	12			9,33,54,627.00		9,33,54,627.00	9,43,32,281.00
ii Academic Expenses	13			1,25,54,775.98		1,25,54,775.98	98,42,286.50
iii Administration & General Expenses	14			2,89,45,826.51		2,89,45,826.51	2,65,48,512.76
iv Repair & Maintenance	15			32,14,823.00		32,14,823.00	34,85,472.00
v Finance Costs	16			10,330.77		10,330.77	24,973.16
vi Expenditure (Project/MDP)	4			5,00,77,559.00		5,00,77,559.00	2,35,69,937.00
vii Other Expenses	17			32,05,038.44		32,05,038.44	26,14,137.29
viii Depreciation	6			99,02,743.21		99,02,743.21	99,32,095.10
Total (B)		-	-	20,12,65,723.91	-	20,12,65,723.91	17,03,49,694.81
C. Balance being excess of Income over Expenditure (A-B)				23,51,108.26	-	23,51,108.26	-3,75,73,511.18
D. Transfer to/from Designated Fund							
E. Building Fund							
F. Provision for Gratuity Fund							
Balance being Surplus/ (Deficit)							
G. Carried to Capital Fund				23,51,108.26	-	23,51,108.26	-3,75,73,511.18
Notes on Account	18						

On Behalf of Board of CIMP

Ram Sukhit Choudhary
 Ram Sukhit Choudhary
 (Chief Accounts Officer)

Prof. (Dr.) Rana Singh
 Prof. (Dr.) Rana Singh
 (Director)

As per our report of even date

For M/s. K R A & Co
 Chartered Accountants
 FRN: 020266N

Manvinder Kaur
 CA Manvinder Kaur
 (Partner)

M. No.: 513727

UDIN : 24513727BKFNRC6863

Place: Patna
 Date : 19.09.2024



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

PARTICULARS	Figures as at 31.03.2024	Figures as at 31.03.2023
Schedule - 1 CORPUS		
Balance as at the beginning of the year	50,00,40,569.68	50,00,40,569.68
Add: Grant Receipts during the year	-	-
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	17,52,16,835.84	16,85,08,607.83
Add: Addition to Fixed Assets	67,80,381.69	67,08,228.01
	-	-
BALANCE AT THE YEAR END	18,19,97,217.53	17,52,16,835.84
Schedule - 5 CURRENT LIABILITIES & PROVISIONS		
A. CURRENT LIABILITIES :		
1. Deposits from Staff	-	-
2. Deposits from Students	45,81,232.00	31,80,032.00
3. Statutory Liabilities		
a) Others	45,53,507.60	24,90,704.00
4. Other Current Liabilities :		
a) Salaries	-	-
b) Unutilised Grants	-	-
c) Other funds	15,000.00	15,000.00
d) Other liabilities	48,69,819.00	52,31,900.00
d) Credit Card A/c - 4102020498492005	1,28,730.64	
TOTAL (A)	1,41,48,289.24	1,09,17,636.00
B. PROVISIONS :		
1. Expenses payable	67,42,273.28	62,77,346.92
2. Others (Specify)	-	-
3. Audit Fee Payable	73,160.00	73,160.00
TOTAL (B)	68,15,433.28	63,50,506.92
TOTAL (A+B)	2,09,63,722.52	1,72,68,142.92
Schedule - 7 CURRENT ASSETS		
1. Cash in hand	22,087.00	13,600.00
2. Bank Balances (to be further classified as pertaining to earmarked fund or otherwise)		
a) With Scheduled Banks :		
- In Current Accounts	80,896.78	80,896.78
- In term deposit Accounts with Accrued interest	1,01,71,96,939.56	96,04,20,838.70
- In Savings Accounts	1,67,17,826.88	2,76,13,127.17
TOTAL	1,03,40,17,750.22	98,81,28,462.65



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

PARTICULARS	Figures as at 31.03.2024	Figures as at 31.03.2023
<u>Schedule -8 LOANS, ADVANCES & DEPOSITS</u>		
1. Advances to employees : (Non-interest bearing)		
a) Salary	3,09,100.00	5,67,400.00
b) Advance to faculty Members (Ph. D)	-	2,82,724.00
c) Other	6,16,015.19	3,07,437.98
2. Advances and other amounts recoverable in cash or in kind or for value to be received :		
a) Others	1,79,784.35	2,39,784.35
b) Advance for project	38,83,000.00	42,51,000.00
3. Prepaid Expenses		
a) Insurance & other expenses	29,28,282.51	30,24,422.49
4. Deposits		
a) Telephone	6,700.00	6,700.00
b) Lease Rent	-	-
c) Electricity	21,34,270.00	21,34,270.00
d) LPG	7,400.00	7,400.00
E) GEM	25,000.00	25,000.00
f) Earnest Money	5,20,000.00	10,000.00
5. Income Accrued :		
a) On Investments from Earmarked/ Endowment funds	-	-
b) On Investments - Others	-	-
6. Other receivable		
a) Debit balance in Sponsored Projects	73,72,437.00	66,84,561.73
b) Other Receivables (Service Tax Receivable)		
c) Income tax recoverable	1,92,17,806.21	2,12,02,569.79
d) Fees Receivable	1,01,94,347.00	26,76,400.00
e) Hostel Rent Receivable	48,000.00	48,000.00
f) Amount Receivable (MDP/Project)	37,06,053.00	2,40,320.00
g) GST & (GST TDS) Recoverable	19,17,619.60	-8,564.40
7. Deposits with LIC (Gratuity Fund)	67,55,611.54	63,31,446.34
TOTAL	5,98,21,426.40	4,80,30,872.28





CHANDRAGUPT INSTITUTE OF MANAGEMENT PATNA

Schedule Forming Part of Balance Sheet

Schedule - 3 SPECIAL FUND

PATICULARS	FUND WISE BREAK UP									TOTAL	
	Capital Fund	Building Fund	Depreciation Fund	Project/MDP Fund	Employee Welfare Fund	Institution Overhead Fund	Fund for Book Printing	Research & Innovation Fund	Gratuity Fund	Current year as on 31.03.2024	Previous year as on 31.03.2023
a) Opening Balance of the funds	16,59,92,192.83	1,27,11,29,000.00	12,55,72,609.07	7,14,45,423.09	36,35,028.00	88,49,067.00	1,10,000.00	44,74,563.00	63,31,446.34	1,65,75,39,329.33	1,66,63,28,976.29
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	2,12,11,041.22	-	-	-	-	-	-	-	-	2,12,11,041.22	1,79,17,908.00
iv. Surplus/Deficit from Income & Expenditure account	23,51,108.26	-	-	-	-	-	-	-	-	23,51,108.26	-1,43,94,055.24
iv. Other additions (specify nature)	-	-	99,02,743.21	1,95,52,181.00	1,19,636.00	4,41,204.00	-	2,39,261.00	4,24,165.20	3,06,79,190.41	7,03,69,983.52
TOTAL (b)	2,35,62,149.48	-	99,02,743.21	1,95,52,181.00	1,19,636.00	4,41,204.00	-	2,39,261.00	4,24,165.20	5,42,41,339.89	7,38,93,836.28
c) Utilisation/ Expenditure towards objectives of funds	-	-	-	-	-	-	-	-	-	-	-
i. Capital Expenditure	-	-	-	-	-	-	-	-	-	-	-
- Fixed Assets	67,80,381.69	-	-	-	-	-	-	-	-	67,80,381.69	1,59,40,346.14
- Others	-	-	-	-	-	-	-	-	-	-	-
TOTAL	67,80,381.69	-	-	-	-	-	-	-	-	67,80,381.69	1,59,40,346.14
ii. Revenue Expenditure	-	-	-	-	-	-	-	-	-	-	-
- Salaries, Wages & Allowances etc.	-	-	-	-	-	-	-	-	-	-	-
- Other Administrative Expenses	-	-	-	34,061.00	36,000.00	-	-	12,41,735.84	-	13,11,796.84	39,900.00
- Incubation Centre	-	-	-	-	-	-	-	-	-	-	1,54,861.00
TOTAL	-	-	-	34,061.00	36,000.00	-	-	12,41,735.84	-	13,11,796.84	1,94,761.00
TOTAL (c)	67,80,381.69	-	-	34,061.00	36,000.00	-	-	12,41,735.84	-	80,92,178.53	1,61,35,107.14
NET BALANCE AS AT THE YEAR END (a+b-c)	18,27,73,960.62	1,27,11,29,000.00	13,54,75,352.28	9,09,63,543.09	37,18,664.00	92,90,271.00	1,10,000.00	34,72,088.16	67,55,611.54	1,70,36,88,490.69	1,72,40,87,705.43





CHANDRAGUPT INSTITUTE OF MANAGEMENT PATNA

Mithapur Institutional Area, Patna - 800001

Restricted Funds as on 31.03.2024

Notes of Forming parts of the Financial Statements

Schedule - 141

S. No.	PARTICULARS	Balance as on 01.04.2023	Balance as on 01.04.2023	Grant Received (2023-24)	Total	Expenditure Incurred during the year	Surplus Transferred to project/ MDP Fund	Surplus Transferred to Institute Overhead	Surplus Transferred to Research Fund	Surplus Transferred to Employees welfare Fund	Total	Balance as on 31.03.2024	Balance as on 31.03.2024
1	BEO's & DEO's (Evaluation Study)	7,87,265.00	-	-	7,87,265.00						-	7,87,265.00	-
2	Branding of Zardalu	-	-9,850.00	-	-9,850.00						-	-	-9,850.00
3	Bihar Police Service (MPD) 2021	44,501.33	-	-	44,501.33		44,501.33				44,501.33	-	-
4	Bihar Prison Service (BPS MDP) 2nd Batch	3,40,289.00	-	-	3,40,289.00		3,40,289.00				3,40,289.00	-	-
5	Bihar Administrative Service (BIPARD) Training	5,23,639.34	-	-	5,23,639.34		5,23,639.34				5,23,639.34	-	-
6	Coconut Project	-	-27,051.00	-	-27,051.00						-	-	-27,051.00
7	ICSSR Project	3,508.00	-	-	3,508.00						-	3,508.00	-
8	Kilkari Project	1,70,844.00	-	-	1,70,844.00						-	1,70,844.00	-
9	Micro Finance Sub-centre Project	45,288.00	-	-	45,288.00						-	45,288.00	-
10	Student Guidance Centre Project	-	-35,71,408.00	4,46,765.00	-31,24,643.00	5,800.00					5,800.00	-	-31,30,443.00
11	Unicef Project	-	-9,02,595.00	-	-9,02,595.00						-	-	-9,02,595.00
12	SC/ST Training Monitoring	9,513.00	-	-	9,513.00						-	9,513.00	-
13	BIHAR VISION 2025	-	-19,45,072.00	-	-19,45,072.00						-	-	-19,45,072.00
14	Evaluation of Computer Scheme	92,953.00	-	-	92,953.00						-	92,953.00	-
15	Evaluation of Scholarship Schemes	4,82,913.00	-	-	4,82,913.00						-	4,82,913.00	-
16	Evaluation of Micro Foundation	-	-63,032.00	-	-63,032.00						-	-	-63,032.00
17	Industrial Policy Evaluation Project	12,78,046.00	-	-	12,78,046.00						-	12,78,046.00	-
18	Deo's MDP in Kerala	-	-69,005.00	-	-69,005.00						-	-	-69,005.00
19	Patna Smart City Project	86,37,529.00	-	-	86,37,529.00						-	86,37,529.00	-
20	CM SC/ST Entrepreneurship MDP	3,60,080.00	-	-	3,60,080.00		3,60,080.00				3,60,080.00	-	-
21	CM SC/ST/EBC Entrepreneurship MDP	28,72,821.00	-	-	28,72,821.00		28,72,821.00				28,72,821.00	-	-
22	CM SC/ST/EBC/Vuva/Mahila Entrepreneur MDP	52,39,918.00	-	1,44,23,728.00	1,96,63,646.00	42,14,267.00					42,14,267.00	1,54,49,379.00	-
23	CM Entrepreneurship Development Programme (EDP)	3,24,780.00	-	-	3,24,780.00	99,000.00	2,25,780.00				3,24,780.00	-	-
24	SIA, Nalanda	-	-2,150.00	-	-2,150.00						-	-	-2,150.00
25	Social Impact Assessment Study - (Patna)	28,28,928.00	-	-	28,28,928.00						-	28,28,928.00	-
26	SIA Project (BANGRAGHAT- GOPALGANJ) SARAN	7,230.00	-	-	7,230.00						-	7,230.00	-
27	SIA Project (BARH -BAKTIYARPUR)	1,00,690.00	-	-	1,00,690.00						-	1,00,690.00	-
28	SIA Project (GAYA RAIL LINE) Phase-2	10,97,003.00	-	-	10,97,003.00	1,23,260.00					1,23,260.00	9,73,743.00	-
29	SIA Project (KATIHAR)	12,71,021.00	-	-	12,71,021.00	10,000.00					10,000.00	12,61,021.00	-
30	SIA Project (Vaishali)	-	-1,829.00	-	-1,829.00						-	-	-1,829.00
31	SIA Chhapra Mashraikh	-	-6,286.00	-	-6,286.00						-	-	-6,286.00
32	SIA Gopalganj, Chakiya Kesariya Sattarghat	9,92,268.00	-	-	9,92,268.00						-	9,92,268.00	-
33	SIA Kishanganj Lauchaghat	4,35,739.00	-	-	4,35,739.00						-	4,35,739.00	-
34	SIA Nava Nalanda Mahavihar	3,91,199.00	-	-	3,91,199.00						-	3,91,199.00	-
35	SIA Project Bairiya in west Champaran	1,20,387.00	-	-	1,20,387.00						-	1,20,387.00	-
36	SIA(Chhapra- Muzaffarpur Rail Line)Phulwaria	2,87,233.00	-	-	2,87,233.00						-	2,87,233.00	-
37	SIA Project Supaul	-	-9,189.00	-	-9,189.00						-	-	-9,189.00





CHANDRAGUPT INSTITUTE OF MANAGEMENT PATNA

Mithapur Institutional Area, Patna - 800001

Restricted Funds as on 31.03.2024

Notes of Forming parts of the Financial Statements

Schedule - (A)

S. No.	PARTICULARS	Balance as on 01.04.2023	Balance as on 01.04.2023	Grant Received (2023-24)	Total	Expenditure Incurred during the year	Surplus Transferred to project/ MDP Fund	Surplus Transferred to Institute Overhead	Surplus Transferred to Research Fund	Surplus Transferred to Employees welfare Fund	Total	Balance as on 31.03.2024	Balance as on 31.03.2024
Date : 19.03.24	SIA Lakhisarai (Anti-Flood Sluice in Harohar River)	1,23,578.00	-	1,90,203.00	3,13,781.00						-	3,13,781.00	-
39	SIA (Block Cum Anchal Office) Samastipur	1,00,754.00		25,188.00	1,25,942.00	63,917.00	34,299.00	12,594.00	10,088.00	5,044.00	1,25,942.00	-	
40	SIA (PMGSY Road in Dighwara Block) Saran	2,15,424.00		-	2,15,424.00	3,200.00					3,200.00	2,12,224.00	
41	SIA (Construction of Bypass Road, Amnour, Garkha & Parsa) Saran	8,58,105.00		-	8,58,105.00	5,45,366.00	1,56,753.00	86,831.00	46,104.00	23,051.00	8,58,105.00	-	
42	SIA (Thathan Buzurg Police Station) Vaishali	99,156.00		-	99,156.00						-	99,156.00	
43	SIA (Serra Ghat in Mehsi Block) East Champaran	84,784.00		1,05,344.00	1,90,128.00	86,220.00	57,480.00	21,069.00	16,906.00	8,453.00	1,90,128.00	-	
44	SIA (Daudnagar-Nasriganj Bridge) Aurangabad	-	-	70,000.00	70,000.00	45,050.00	12,455.00	7,000.00	3,663.00	1,832.00	70,000.00	-	
45	SIA (Dighra-Butiar Road) Muzaffarpur			80,180.00	80,180.00	38,761.00	23,177.00	8,018.00	6,816.00	3,408.00	80,180.00	-	
46	SIA (Gangapath Digha to Didarganj) Patna			83,570.00	83,570.00	42,327.00	22,819.00	8,357.00	6,711.00	3,356.00	83,570.00	-	
47	SIA (Govt. Engineering College) Jehanabad			83,569.00	83,569.00	-					-	83,569.00	
48	SIA (Hajipur-Sugauli New Rail Line) West Champaran			2,10,688.00	2,10,688.00	1,02,706.00	60,307.00	21,069.00	17,737.00	8,869.00	2,10,688.00	-	
49	SIA (Harnaut to Kalyanbigha Road) Nalanda			79,660.00	79,660.00	16,940.00					16,940.00	62,720.00	
50	SIA (Kalyanbigha Bypass Road, Varah) Nalanda			83,569.00	83,569.00	41,068.00	23,692.00	8,357.00	6,968.00	3,484.00	83,569.00	-	
51	SIA (Manusmara Spill Channel Pariyojna) Sitamarhi			5,77,500.00	5,77,500.00	3,31,206.00	1,30,826.00	57,750.00	38,478.00	19,240.00	5,77,500.00	-	
52	SIA (Muz-Sugauli Rail Line Belbarwa) E. Champaran			1,06,450.00	1,06,450.00	55,028.00	28,294.00	10,645.00	8,322.00	4,161.00	1,06,450.00	-	
53	SIA (Muz-Sugauli Rail Line Gopalpur) E. Champaran			89,502.00	89,502.00	42,059.00	26,708.00	8,950.00	7,856.00	3,929.00	89,502.00	-	
54	SIA (New Kara Bhawan) Madhepura			42,373.00	42,373.00	24,960.00					24,960.00	17,413.00	
55	SIA (Rajgir Sub-Divisional Civil Court) Nalanda			1,25,941.00	1,25,941.00	59,764.00	37,178.00	12,594.00	10,935.00	5,470.00	1,25,941.00	-	
56	SIA (Const. of ITBP Regional Office) Patna			55,085.00	55,085.00						-	55,085.00	
57	Dairy Development Project-2021	5,86,772.00		93,220.00	6,79,992.00	2,99,253.00	1,99,503.00	93,220.00	58,677.00	29,339.00	6,79,992.00	-	
58	NTPC, Project Nayee ASHA			1,00,000.00	1,00,000.00						-	1,00,000.00	
59	Malmas Mela			-	-	9,500.00					9,500.00	-	-9,500.00
60	ICSSR (Impact Eval. of PM Kishan, Bihar & Assam)			10,50,000.00	10,50,000.00	8,74,437.00					8,74,437.00	1,75,563.00	
61	Disaster Management (Causes of Drowning Fatalities)	-	-5,075.00		-5,075.00						-	-	-5,075.00
62	Block Education Officer (BEO) Training	11,75,910.00		-	11,75,910.00		11,75,910.00				11,75,910.00	-	-
63	Sub-Election Officers (SEO) Training	2,96,421.00		-	2,96,421.00		2,96,421.00				2,96,421.00	-	-
64	Bihar Education Service (BES) Officers Training	2,16,376.00		-	2,16,376.00		2,16,376.00				2,16,376.00	-	-
65	Bihar State Disaster Management Training	6,92,118.00		-	6,92,118.00		6,92,118.00				6,92,118.00	-	-
66	Bihar State Disaster Management Authority MDP			40,03,398.00	40,03,398.00	8,11,253.00					8,11,253.00	31,92,145.00	
67	Bihar State Khadi & Village Industries Board MDP	3,09,093.00		2,87,385.00	5,96,478.00	1,16,312.00	4,80,166.00				5,96,478.00	-	-
68	Bihar State Khadi & Village Ind. (25-29 Sep) MDP			1,99,920.00	1,99,920.00	99,451.00	1,00,469.00				1,99,920.00	-	-
69	IOCL (Nav Disha MDP) - 2022	1,58,429.00		-	1,58,429.00		1,58,429.00				1,58,429.00	-	-
70	IOCL Junior Management Professionals MDP-2022	4,81,930.00		-	4,81,930.00		4,81,930.00				4,81,930.00	-	-
71	State Health Society (POSH)			3,41,820.00	3,41,820.00	1,50,155.00	1,91,665.00				3,41,820.00	-	-
72	State Health Society			45,67,897.00	45,67,897.00	10,05,396.00	35,62,501.00				45,67,897.00	-	-
73	State Health Society Workshop (20.03.2024) RBSK			2,48,832.00	2,48,832.00	24,960.00					24,960.00	2,23,872.00	
74	Udyog Mitra			21,67,924.00	21,67,924.00	2,76,154.00	18,91,770.00				21,67,924.00	-	-





CHANDRAGUPT INSTITUTE OF MANAGEMENT PATNA

Mithapur Institutional Area, Patna - 800001

Restricted Funds as on 31.03.2024

Notes of Forming parts of the Financial Statements

Schedule - 141

S. No.	PARTICULARS	Balance as on 01.04.2023	Balance as on 01.04.2023	Grant Received (2023-24)	Total	Expenditure Incurred during the year	Surplus Transferred to project/ MDP Fund	Surplus Transferred to Institute Overhead	Surplus Transferred to Research Fund	Surplus Transferred to Employees welfare Fund	Total	Balance as on 31.03.2024	Balance as on 31.03.2024
75	SBI Life Insurance (MDP)			20,15,236.00	20,15,236.00	3,81,115.00	16,34,121.00				20,15,236.00	-	
76	Social Audit Society (Rural Development Deptt.)			3,46,699.00	3,46,699.00	54,522.00	2,92,177.00				3,46,699.00	-	
77	Union Bank of India			6,01,696.00	6,01,696.00	1,27,773.00					1,27,773.00	4,73,923.00	-
78	Bihar Gram Swara) Yojna	24,94,946.33		-	24,94,946.33		24,94,946.33				24,94,946.33	-	-
79	NAAC Accreditation Workshop	1,73,423.00		-	1,73,423.00		1,73,423.00				1,73,423.00	-	-
80	Institute of Rural Management Anand			1,62,807.00	1,62,807.00	49,258.00					49,258.00	1,13,549.00	-
81	CSIR-National Environmental Eng. Research (NEERI)			4,49,850.00	4,49,850.00	85,394.00	3,64,456.00				4,49,850.00	-	-
82	Chanakya National Law University			56,067.00	56,067.00	4,192.00					4,192.00	51,875.00	-
83	UNICEF Workshop on Capacity Development 4-5 Oct.23			2,90,985.00	2,90,985.00	2,90,985.00					2,90,985.00	-	-
85	UNICEF (Adolescent Life Skills Training)			1,92,912.00	1,92,912.00	12,81,896.00		84,750.00			13,66,646.00	-	-11,73,734.00
86	UNICEF (BSVP) Award Distribution Ceremony			4,01,775.00	4,01,775.00	4,01,775.00					4,01,775.00	-	-
87	UNICEF (CM School Safety Program)			7,19,671.00	7,19,671.00	7,19,671.00					7,19,671.00	-	-
88	UNICEF (Hand Hygiene Enabling Environment) HHEE			7,20,410.00	7,20,410.00	3,09,999.00					3,09,999.00	4,10,411.00	-
89	UNICEF (Training of Govt. Partners on RRBM) Araria			7,65,600.00	7,65,600.00	6,96,000.00					6,96,000.00	69,600.00	-
90	UNICEF Bihar Swachh Vidyalaya Puruskar	14,26,071.00		11,84,650.00	26,10,721.00	24,46,020.00	1,64,701.00				26,10,721.00	-	-
91	UNICEF Handwashing Practice (2022)	5,84,066.00		-	5,84,066.00	6,01,692.00					6,01,692.00	-	-17,626.00
92	Bihar Innovation Challenge-2023 (03-06 Oct.2023)			4,58,730.00	4,58,730.00	73,785.00					73,785.00	3,84,945.00	-
93	Bihar Open Quiz 2024			7,50,000.00	7,50,000.00						-	7,50,000.00	-
94	CIMPHONY			20,00,000.00	20,00,000.00	16,05,512.00					16,05,512.00	3,94,488.00	-
95	CSR Project (NICE 23)			30,00,000.00	30,00,000.00	13,19,716.00					13,19,716.00	16,80,284.00	-
96	CIMP Centre for CSR and ESG Studies Foundation			24,20,760.00	24,20,760.00	18,44,200.00					18,44,200.00	5,76,560.00	-
97	B Hub / Start-Up Incubation Centre		-72,019.73	36,00,000.00	35,27,980.27	6,66,776.54					6,66,776.54	28,61,203.73	-
	Total	3,88,22,942.00	-66,84,561.73	5,00,77,559.00	8,22,15,939.27	2,25,78,051.54	1,95,52,181.00	4,41,204.00	2,39,261.00	1,19,636.00	4,29,30,333.54	4,66,58,042.73	-73,72,437.00

