



# **STATUTORY AUDIT REPORT**

**CHANDRAGUPT INSTITUTE OF MANAGEMENT PATNA**

**FINANCIAL YEAR 2024-25**

**Mithapur Institutional Area, Patna – 800001, Bihar**



**As Submitted By**



**KRA & Co.**  
**(Chartered Accountants)**

**101B, Myrah Residency, Road No-04, Mahesh Nagar, Patna, Bihar-800024**  
**0612-3504121, Email-krapatna@gmail.com**

## INDEPENDENT AUDITORS' REPORT

To

**Members Of Board**

**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 **31<sup>st</sup> March, 2025** 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 of the CIMP as at 31st March, 2025,
- II) In the case of Income & Expenditure Account of the CIMP as at 31st March, 2025,
- III) In the case of Receipt and Payment Account of the of the CIMP as at 31st March, 2025 and
- IV) 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. Detailed reference to the Management Letter may be made.

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

*Manvinder*

**CA Manvinder Kaur**  
**(Partner)**



M. No.: 513727

Date: 26.09.2025

Place: Patna

UDIN: 25513727BMJFOR2357



## CHANDRAGUPT INSTITUTE OF MANAGEMENT PATNA

Mithapur Institutional Area, Patna - 800001

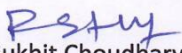
**BALANCE SHEET AS AT 31st MARCH, 2025**

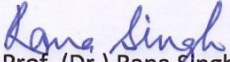
PARTICULARS	Note	As at 31st, March, 2025	As at 31st, March, 2024
<b>SOURCES OF FUND</b>			
1 UNRESTRICTED FUNDS			
Corpus Fund	1	500,040,569.68	500,040,569.68
General Fund	2	199,669,943.47	181,997,217.53
Designated/ Earmarked Funds	3	1,765,128,929.82	1,703,688,490.69
2 RESTRICTED FUNDS	4	30,663,705.00	46,658,042.73
3 CURRENT LIABILITIES & PROVISIONS	5	24,449,382.53	20,963,722.52
TOTAL RS.		2,519,952,530.50	2,453,348,043.15
<b>APPLICATION OF FUND</b>			
1 FIXED ASSETS	6		
(a) Tangible Assets		196,022,675.47	178,363,925.53
(b) Intangible Assets		2,281,606.00	2,267,630.00
(c) Building		1,178,877,311.00	-
(D) Capital Work in Progress	6 (a)	-	1,178,877,311.00
2 INVESTMENT		-	-
3 CURRENT ASSETS	7	1,086,347,643.19	1,034,017,750.22
4 LOANS, ADVANCES & DEPOSITS	8	56,423,294.84	59,821,426.40
TOTAL RS.		2,519,952,530.50	2,453,348,043.15

Notes on Accounts

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On Behalf of Board of CIMP

  
Ram Sukhit Choudhary  
(Chief Accounts Officer)

  
Prof. (Dr.) Rana Singh  
(Director)




Place: Patna  
Date : 26.09.2025

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 : 25513727BMJF 0R235F



**CHANDRAGUPT INSTITUTE OF MANAGEMENT PATNA****Mithapur Institutional Area, Patna - 800001****INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st, MARCH, 2025**

PARTICULARS	NOTE NO	CURRENT YEAR				Previous Year	
		Unrestricted Funds			Restricted	Total	
		Corpus	Designated Fund	General Fund	Fund		
<b>A. INCOME</b>							
i Academic Receipts	9			113,225,978.90		113,225,978.90	102,299,735.84
ii Grant & Donations	10			-		-	-
iii Income from Project/MDP	4			41,649,778.00		41,649,778.00	50,077,559.00
iv Other Income	11			177,147,669.34		177,147,669.34	51,239,537.33
Total (A)		-	-	332,023,426.24	-	332,023,426.24	203,616,832.17
<b>B. EXPENDITURE</b>							
i Staff Payment & Benefits	12			97,067,226.00		97,067,226.00	93,354,627.00
ii Academic Expenses	13			16,366,424.79		16,366,424.79	12,554,775.98
iii Administration & General Expenses	14			28,694,223.59		28,694,223.59	28,945,826.51
iv Repair & Maintenance	15			2,795,759.00		2,795,759.00	3,214,823.00
v Finance Costs	16			6,647.01		6,647.01	10,330.77
vi Expenditure (Project/MDP)	4			41,649,778.00		41,649,778.00	50,077,559.00
vii Other Expenses	17			2,485,875.59		2,485,875.59	3,205,038.44
viii Depreciation	6			129,703,464.77		129,703,464.77	9,902,743.21
Total (B)		-	-	318,769,398.75	-	318,769,398.75	201,265,723.91
<b>C. Balance being excess of Income over Expenditure (A-B)</b>				13,254,027.49	-	13,254,027.49	2,351,108.26
<b>D. Transfer to/from Designated Fund</b>							
<b>E. Building Fund</b>							
<b>F. Provision for Gratuity Fund</b>							
<b>Balance being Surplus/ (Deficit)</b>							
<b>G. Carried to Capital Fund</b>				13,254,027.49	-	13,254,027.49	2,351,108.26
<b>Notes on Account</b>	18						

On Behalf of Board of CIMP

*Ram Sukhit Choudhary*  
 Ram Sukhit Choudhary  
 (Chief Accounts Officer)

*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 : 25513727BMJFOR2357

Place: Patna  
 Date : 26.09.2025



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

<b>PARTICULARS</b>	<b>Figures as at 31.03.2025</b>	<b>Figures as at 31.03.2024</b>
<b>Schedule - 1 CORPUS</b>		
Balance as at the beginning of the year	500,040,569.68	500,040,569.68
Add: Grant Receipts during the year	-	-
<b>BALANCE AT THE YEAR END</b>	<b>500,040,569.68</b>	<b>500,040,569.68</b>
<b>Schedule -2 GENERAL FUND</b>		
Balance as at the beginning of the year	181,997,217.53	175,216,835.84
Add: Addition to Fixed Assets	17,672,725.94	6,780,381.69
	-	-
<b>BALANCE AT THE YEAR END</b>	<b>199,669,943.47</b>	<b>181,997,217.53</b>
<b>Schedule -5 CURRENT LIABILITIES &amp; PROVISIONS</b>		
<b>A. CURRENT LIABILITIES :</b>		
1. Deposits from Staff	-	-
2. Deposits from Students	5,439,732.00	4,581,232.00
3. Statutory Liabilities		
a) Others	3,059,754.30	4,553,507.60
4. Other Current Liabilities :		
a) Salaries	-	-
b) CIMP Alumni Trust	500,000.00	-
c) Other funds	15,000.00	15,000.00
d) Other liabilities	5,849,486.44	4,869,819.00
d) Credit Card A/c - 4102020498492005	102,929.51	128,730.64
<b>TOTAL (A)</b>	<b>14,966,902.25</b>	<b>14,148,289.24</b>
<b>B. PROVISIONS :</b>		
1. Expenses payable	9,409,320.28	6,742,273.28
2. Others (Specify)	-	-
3. Audit Fee Payable	73,160.00	73,160.00
<b>TOTAL (B)</b>	<b>9,482,480.28</b>	<b>6,815,433.28</b>
<b>TOTAL (A+B)</b>	<b>24,449,382.53</b>	<b>20,963,722.52</b>
<b>Schedule - 7 CURRENT ASSETS</b>		
1. Cash in hand	32,272.00	22,087.00
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	1,070,621,094.66	1,017,196,939.56
- In Savings Accounts	15,613,379.75	16,717,826.88
<b>TOTAL</b>	<b>1,086,347,643.19</b>	<b>1,034,017,750.22</b>





## CHANDRAGUPT INSTITUTE OF MANAGEMENT PATNA

Mithapur Institutional Area, Patna - 800001

Schedule Forming Part of Balance Sheet

PARTICULARS	Figures as at 31.03.2025	Figures as at 31.03.2024
<b>Schedule -8 LOANS, ADVANCES &amp; DEPOSITS</b>		
1. Advances to employees : (Non-interest bearing)		
a) Salary	631,073.00	309,100.00
b) Other	1,221,012.68	616,015.19
2. Advances and other amounts recoverable in cash or in kind or for value to be received :		
a) Others	159,784.35	179,784.35
b) Advance for project	2,927,000.00	3,883,000.00
3. Prepaid Expenses		
a) Insurance & other expenses	3,136,339.59	2,928,282.51
4. Deposits		
a) Telephone	6,700.00	6,700.00
b) Electricity	2,134,270.00	2,134,270.00
c) LPG	7,400.00	7,400.00
d) GEM	25,000.00	25,000.00
e) Earnest Money	20,000.00	520,000.00
5. Other receivable		
a) Debit balance in Sponsored Projects	6,429,455.00	7,372,437.00
b) Income tax recoverable	14,250,951.91	19,217,806.21
c) Fees Receivable	16,389,513.00	10,242,347.00
d) Amount Receivable (MDP/Project)	-556,483.00	3,706,053.00
e) GST & (GST TDS) Recoverable	1,915,518.00	1,917,619.60
f) Budget Samvad - 2025	505,996.00	
6. Deposits with LIC (Gratuity Fund)	7,219,764.31	6,755,611.54
<b>TOTAL</b>	<b>56,423,294.84</b>	<b>59,821,426.40</b>



**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/MDP Fund	Employee Welfare Fund	Institution Overhead Fund	Fund for Book Printing	Research & Innovation Fund	Gratuity Fund	Current year as on 31.03.2025	Previous year as on 31.03.2024
a) Opening Balance of the funds	182,773,960.62	1,271,129,000.00	135,475,352.28	90,963,543.09	3,718,664.00	9,290,271.00	110,000.00	3,472,088.16	6,755,611.54	1,703,688,490.69	1,657,539,329.33
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	22,690,590.00	-	-	-	-	-	-	-	-	22,690,590.00	21,211,041.22
iv. Surplus/Deficit from Income & Expenditure account	13,254,027.49	-	129,703,464.77	31,283,864.00	221,454.00	696,471.00	-	171,930.00	464,152.77	13,254,027.49	2,351,108.26
iv. Other additions (specify nature)	-	-	-	-	-	-	-	-	-	162,541,336.54	30,679,190.41
<b>TOTAL (b)</b>	<b>35,944,617.49</b>	<b>-</b>	<b>129,703,464.77</b>	<b>31,283,864.00</b>	<b>221,454.00</b>	<b>696,471.00</b>	<b>-</b>	<b>171,930.00</b>	<b>464,152.77</b>	<b>198,485,954.03</b>	<b>54,241,339.89</b>
c) Utilisation/ Expenditure towards objectives of funds	-	-	-	-	-	-	-	-	-	-	-
i. Capital Expenditure	-	-	-	-	-	-	-	-	-	-	-
- Fixed Assets	13,105,556.94	117,887,731.00	-	4,567,169.00	-	-	-	-	-	135,560,456.94	6,780,381.69
- Others	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>13,105,556.94</b>	<b>117,887,731.00</b>	<b>-</b>	<b>4,567,169.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>135,560,456.94</b>	<b>6,780,381.69</b>
ii. Revenue Expenditure	-	-	-	-	-	-	-	-	-	-	-
- Salaries, Wages & Allowances etc.	-	-	-	-	39,000.00	-	-	1,446,057.96	-	1,485,057.96	1,311,796.84
- Other Administrative Expenses	-	-	-	-	-	-	-	-	-	-	-
- Incubation Centre	-	-	-	-	39,000.00	-	-	1,446,057.96	-	1,485,057.96	1,311,796.84
<b>TOTAL</b>	<b>13,105,556.94</b>	<b>117,887,731.00</b>	<b>-</b>	<b>4,567,169.00</b>	<b>39,000.00</b>	<b>-</b>	<b>-</b>	<b>1,446,057.96</b>	<b>-</b>	<b>137,045,514.90</b>	<b>8,092,178.53</b>
<b>NET BALANCE AS AT THE YEAR END (a+b-c)</b>	<b>205,613,021.17</b>	<b>1,153,241,269.00</b>	<b>265,178,817.05</b>	<b>117,680,238.09</b>	<b>3,901,118.00</b>	<b>9,986,742.00</b>	<b>110,000.00</b>	<b>2,197,960.20</b>	<b>7,219,764.31</b>	<b>1,765,128,929.82</b>	<b>1,703,688,490.69</b>





**CHANDRAGUPT INSTITUTE OF MANAGEMENT PATNA**  
 Mithapur Institutional Area, Patna - 800003  
**Restricted Funds as on 31.03.2025**  
**Notes of Forming parts of the Financial Statements**

**Schedule - (A)**

S. No.	PARTICULARS	Balance as on 01.04.2024	Balance as on 01.04.2024	Grant Received (2024-25)	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 31.03.2025	Balance as on 31.03.2025
1	BEO's & DEO's (Evaluation Study)	787,265.00	-	-	787,265.00	-	-	-	-	-	-	787,265.00	-
2	Branding of Zardalu	-	-9,850.00	-	-9,850.00	-	-9,850.00	-	-	-	-9,850.00	-	-
3	Coconut Project	-	-27,051.00	-	-27,051.00	-	-27,051.00	-	-	-	-27,051.00	-	-
4	ICSSR Project	3,508.00	-	-	3,508.00	-	-	-	-	-	-	3,508.00	-
5	ICSSR (Impact Eval. of PM Kishan, Bihar & Assam)	175,563.00	-	-62,379.00	113,184.00	113,184.00	170,844.00	-	-	-	113,184.00	-	-
6	Kilkani Project	170,844.00	-	-	170,844.00	-	170,844.00	-	-	-	170,844.00	-	-
7	Micro Finance Sub-centre Project	45,288.00	-	-	45,288.00	-	45,288.00	-	-	-	45,288.00	-	-
8	Student Guidance Centre Project	-	-3,130,443.00	-	-3,130,443.00	11,673.00	-902,595.00	-	-	-	11,673.00	-	-3,142,116.00
9	Unicef Project	-	-902,595.00	-	-902,595.00	-	9,513.00	-	-	-	9,513.00	-	-
10	SC/ST Training Monitoring	9,513.00	-	-	9,513.00	-	-	-	-	-	-	-	-
11	BIHAR VISION 2025	-	-1,945,072.00	-	-1,945,072.00	-	-	-	-	-	-	-	-1,945,072.00
12	Evaluation of Computer Scheme	92,953.00	-	-	92,953.00	-	92,953.00	-	-	-	92,953.00	-	-
13	Evaluation of Scholarship Schemes	482,913.00	-	-	482,913.00	-	482,913.00	-	-	-	482,913.00	-	-
14	Evaluation of Microx Foundation	-	-63,032.00	-	-63,032.00	-	-63,032.00	-	-	-	-63,032.00	-	-
15	Industrial Policy Evaluation Project	1,278,046.00	-	-	1,278,046.00	1,000,000.00	-69,005.00	-	-	-	1,278,046.00	-	-
16	Deo's MDP in Kerala	-	-69,005.00	-	-69,005.00	-	-	-	-	-	-69,005.00	-	-
17	Patna Smart City Project	8,637,529.00	-	-	8,637,529.00	-	-	-	-	-	-	8,637,529.00	-
18	CM SC/ST/FBC/Vyava/Mahila/Monocarity Entrepreneur MDP	-	-	6,430,000.00	6,430,000.00	3,496,802.00	-	-	-	-	3,496,802.00	-	-
19	CM SC/ST/FBC/Vyava/Mahila Entrepreneur MDP	15,449,379.00	-	-	15,449,379.00	1,938,338.00	13,511,041.00	-	-	-	15,449,379.00	-	-
20	SIA, Nalanda (Hilsa)	-	-2,150.00	-	-2,150.00	-	-2,150.00	-	-	-	-2,150.00	-	-
21	SIA - Patna, (Sabaijpur)	2,828,928.00	-	-	2,828,928.00	-	-	-	-	-	-	2,828,928.00	-
22	SIA Project (Bumraghat- Gopalganj) Saran	7,230.00	-	-	7,230.00	-	7,230.00	-	-	-	7,230.00	-	-
23	SIA Project (BARH- BAKTIYARPUR)	100,690.00	-	-	100,690.00	-	-	-	-	-	-	100,690.00	-
24	SIA Project (Gaya Rail Line) Phase-2	973,743.00	-	-	973,743.00	-	-	-	-	-	-	973,743.00	-
25	SIA Project (KATIHAR)	1,261,021.00	-	-	1,261,021.00	-	-	-	-	-	-	1,261,021.00	-
26	SIA Project (Vaishali)	-	-1,829.00	-	-1,829.00	-	-1,829.00	-	-	-	-1,829.00	-	-
27	SIA Chhapra Mashrak	-	-6,286.00	-	-6,286.00	-	-6,286.00	-	-	-	-6,286.00	-	-
28	SIA Gopalganj, Chakriya Kesariya Saitarghat	992,268.00	-	-	992,268.00	-	-	-	-	-	-	992,268.00	-
29	SIA Kishanganj Lauchaghat	435,739.00	-	-	435,739.00	-	-	-	-	-	-	435,739.00	-
30	SIA Nava Nalanda Mahavihar	391,199.00	-	-	391,199.00	-	-	-	-	-	-	391,199.00	-
31	SIA Project Baiariya in west Champaran	120,387.00	-	-	120,387.00	-	-	-	-	-	-	120,387.00	-
32	SIA (Chhapra- Muzaffarpur Rail Line)Phulwaria	287,233.00	-	-	287,233.00	-	-	-	-	-	-	287,233.00	-
33	SIA Project Supaul	-	-9,189.00	-	-9,189.00	-	-9,189.00	-	-	-	-9,189.00	-	-
34	SIA Lakhsrai (Anti-Flood Sluice in Harohar River)	313,781.00	-	-	313,781.00	140,626.00	93,753.00	38,041.00	27,574.00	13,787.00	313,781.00	-	-
35	SIA (PMGSY Road in Dighwara Block) Saran	212,224.00	-	-	212,224.00	-	-	-	-	-	-	212,224.00	-
36	SIA (Thathan Buzurg Police Station) Vaishali	99,156.00	-	-	99,156.00	-	-	-	-	-	-	99,156.00	-
37	SIA (Govt. Engineering College) Jehanabad	83,569.00	-	-	83,569.00	40,318.00	24,212.00	8,357.00	7,121.00	3,561.00	83,569.00	-	-





**CHANDRAGUPT INSTITUTE OF MANAGEMENT PATNA**  
 Mithapur Institutional Area, Patna - 800093  
**Restricted Funds as on 31.03.2025**  
*Notes of Forming parts of the Financial Statements*

**Schedule - I(A)**

S. No.	PARTICULARS	Balance as on 01.04.2024	Balance as on 01.04.2024	Grant Received (2024-25)	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 31.03.2025	Balance as on 31.03.2025
38	SIA (Haramat to Kalyanbigha Road) Nalanda	62,720.00			62,720.00	27,924.00	18,617.00	7,966.00	5,475.00	2,738.00	62,720.00	-	-
39	SIA (New Kara Bhawan) Madhepura	17,413.00			17,413.00							17,413.00	
40	SIA (Bastaul Kushiari Sonalji Jhaa Road) Katihar	-		79,661.00	79,661.00	46,364.00	17,577.00	7,966.00	5,169.00	2,585.00	79,661.00	-	-
41	SIA (Belauri Bajar Shivanji Sonalji Road) Katihar	-		79,661.00	79,661.00	47,148.00	17,033.00	7,966.00	5,009.00	2,505.00	79,661.00	-	-
42	SIA (Construction of I & D and STP) Supaul	-		125,424.00	125,424.00	64,528.00	33,552.00	12,542.00	9,868.00	4,934.00	125,424.00	-	-
43	SIA Darbhanga (Darbhanga Airport)	-		338,415.00	338,415.00	108,732.00					108,732.00	229,683.00	
44	SIA (Gopalganj-Beetva) West Champaran	-		38,644.00	38,644.00							38,644.00	
45	SIA (Sugauli-Manjhaulia) West Champaran	-		115,772.00	115,772.00							115,772.00	
46	SIA (Manjhe-Goindpur Road) Nawada	-		63,559.00	63,559.00	12,329.00					12,329.00	51,230.00	
47	SIA (Minapur-Tengraha Road) Sitamarhi	-		77,638.00	77,638.00	38,086.00	22,057.00	7,764.00	6,487.00	3,244.00	77,638.00	-	-
48	SIA (Punaura Dham, Dumra) Sitamarhi	-		61,276.00	61,276.00	7,000.00					7,000.00	54,276.00	
49	SIA (Punaura Dham Temple Campus) Sitamarhi	-		106,472.00	106,472.00	50,340.00	31,560.00	10,647.00	9,285.00	4,642.00	106,472.00	-	-
50	SIA (Tourism Develop. in Panth Paker) Sitamarhi	-		142,064.00	142,064.00	70,827.00	39,572.00	14,206.00	11,640.00	5,819.00	142,064.00	-	-
51	SIA (Tourism Development in Bathaha) Sitamarhi	-		21,022.00	21,022.00	2,000.00					2,000.00	19,022.00	
52	SIA (Mujahidpur to Palipur in Amnar) Nalanda	-		79,661.00	79,661.00							79,661.00	
53	SIA (Salepur to rajgir 4 lane highway) Nalanda	-		1,058,146.00	1,058,146.00	574,132.00	262,424.00	105,815.00	77,183.00	38,592.00	1,058,146.00	-	-
54	SIA (North Koel Reservoir Project) Aurangabad	-		140,678.00	140,678.00	39,535.00					39,535.00	101,143.00	
55	SIA (Overbridge on Motihari-Kotwa Road) E Champaran	-		132,203.00	132,203.00	5,935.00					5,935.00	126,268.00	
56	SIA (Phulwarisharif - Danapur) Patna	-		93,220.00	93,220.00							93,220.00	
57	SIA (rail overbridge Maturapur-kutubpur) Khagaria	-		39,831.00	39,831.00	6,442.00					6,442.00	33,389.00	
58	SIA (ROB between dumri halt-potahi station) Patna	-		125,424.00	125,424.00							125,424.00	
59	SIA (Shahjahanpur Thana Building, Badl Kewal) Patna	-		83,569.00	83,569.00	40,318.00	24,212.00	8,357.00	7,121.00	3,561.00	83,569.00	60,221.00	
60	SIA (ROB between Kul and Bansiapur) Lakhisarai	-		79,661.00	79,661.00	15,440.00					19,440.00	79,661.00	
61	SIA (Shahpur-Hasanpur Road) Sumastipur	-		79,661.00	79,661.00							79,661.00	
62	SIA (Const. of ITBP Regional Office) Patna	55,085.00			55,085.00							55,085.00	
63	NTPC, Project Nayee ASHA	100,000.00			100,000.00							100,000.00	
64	Walmus Mela	-	-9,500.00		-9,500.00	-9,500.00					-9,500.00	-	-
65	Directorate of Social Welfare MDP (26-28 March, 25)	-		305,898.00	305,898.00							305,898.00	
66	Evaluation of Centralised Kitchen (Midday Meal)	-		293,044.00	293,044.00	13,014.00					13,014.00	280,030.00	
67	PM Shri (AICTE)	-		1,251,989.00	1,251,989.00	1,251,989.00					1,251,989.00	-	-
68	PM Shri, Boot Camp (AICTE) II Phase	-		1,300,000.00	1,300,000.00	327,719.00					327,719.00	972,281.00	
69	RAMP Project (Deptt. of Industries)	-		1,500,000.00	1,500,000.00	1,295,000.00	60,000.00	144,000.00			1,500,000.00	-	-
70	Planning & Dev. Deptt. (Strategy Room)	-		423,729.00	423,729.00							423,729.00	
71	Planning & Dev. Deptt. Capacity Building	-		524,850.00	524,850.00	824,379.00					824,379.00	-299,529.00	
72	NRI Aayog	-				202,251.00					202,251.00	-202,251.00	
73	State Support Mission (NRI Aayog)	-		1,102,170.00	1,102,170.00	1,122,055.00					1,122,055.00	-19,885.00	
74	State Support Mission (NRI Aayog)	-				108,000.00					108,000.00	-108,000.00	





**CHANDRAGUPT INSTITUTE OF MANAGEMENT PATNA**

Mithapur Institutional Area, Patna - 800093

Restricted Funds as on 31.03.2025

**Notes of Forming parts of the Financial Statements**

**Schedule - (6)**

S. No.	PARTICULARS	Balance as on 01.04.2024	Balance as on 01.04.2024	Grant Received (2024-25)	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 31.03.2025	Balance as on 31.03.2025
75	Bihar State Disaster Management Authority MDP	3,192,145.00	-5,075.00	19,082,364.00	22,269,434.00	3,147,884.00	14,370,036.00				17,517,920.00	4,751,514.00	-
76	State Health Society Workshop (20.03.2024) RBSSK	223,872.00	-	-	223,872.00	85,781.00	138,091.00				223,872.00	-	-
77	State Health Society Training (02-06 Sep. 2024)			607,725.00	607,725.00	182,865.00	424,860.00				607,725.00	-	-
78	State Health Society (Training)			2,606,896.00	2,606,896.00	612,784.00	1,994,112.00				2,606,896.00	-	-
79	District Health Society			655,200.00	655,200.00	171,799.00	483,401.00				655,200.00	-	-
80	Union Bank of India	473,923.00	-	-	473,923.00	473,923.00					473,923.00	-	-
81	Institute of Rural Management Anand (IRMA)	113,549.00	-	-	113,549.00	113,549.00					113,549.00	-	-
82	Chanakya National Law University	51,875.00	-	176,796.00	228,671.00	51,875.00					228,671.00	-	-
83	UNICEF (Adolescent Life Skills Training)		-1,173,734.00	-	-996,938.00	-					-996,938.00	-	-
84	UNICEF (Hand Hygiene Enabling Environment) HHEE	410,411.00	-	-410,411.00	-	-					-	-	-
85	UNICEF (Training of Govt. Partners on RRBV) Araria	69,600.00	-	-	69,600.00	69,600.00					69,600.00	-	-
86	UNICEF Handwashing Practice (2022)		-17,626.00	200,000.00	182,374.00	169,920.00					169,920.00	12,454.00	-
87	Bihar Innovation Challenge-2023 (03-06 Oct. 2023)	384,945.00	-	-	384,945.00	-					384,945.00	-	-
88	Bihar Open Quiz 2024	750,000.00	-	-	750,000.00	750,000.00					750,000.00	-	-
89	CIMPHONY	394,488.00	-	-	394,488.00	394,488.00					394,488.00	-	-
90	CSR Project (NICE 23)	1,680,284.00	-	-	1,680,284.00	59,495.00		180,284.00			2,397,863.00	1,440,504.00	-
91	CIMP Centre for CSR and ESG Studies Foundation	576,560.00	-	2,500,245.00	3,076,805.00	2,428,655.00					2,428,655.00	648,150.00	-
92	Start-Up Incubation Centre	2,861,203.73	-	-	2,861,203.73	2,576,867.73					2,576,867.73	-	284,336.00
	<b>Total</b>	<b>46,658,042.73</b>	<b>-7,372,437.00</b>	<b>41,649,778.00</b>	<b>80,935,383.73</b>	<b>24,327,414.73</b>	<b>31,283,864.00</b>	<b>696,471.00</b>	<b>171,930.00</b>	<b>221,454.00</b>	<b>56,701,133.73</b>	<b>30,663,705.00</b>	<b>-6,429,455.00</b>





**CHANDRAGUPT INSTITUTE OF MANAGEMENT PATNA**

Mithapur Institutional Area, Patna - 800001

FORMING PART OF THE BALANCE SHEET AS ON 31.03.2025

**Schedule - (6)**

Sr. No.	DISCUSSION	Rate	Gross Block			Total Value as On 31.03.2025	Upto 01.04.2024	Accumulated Depreciation		Net Block		
			Opening Balance as on 01.04.2024	Addition during the year More than 180 days	Deduction during the year			Less than 180 days	Depreciation during the year	Adjustment during the year	Total	WDV .as on 31.03.2025
<b>A. TANGIBLE ASSETS</b>												
1	Computer Hardware	40%	23,677,129.00	471,680.00	406,975.00	24,555,784.00	22,064,378.87	915,167.05	22,979,545.92	-	1,576,238.08	1,612,750.13
2	Furniture & Fixtures	10%	54,085,455.50	90,700.00	7,727,129.00	61,903,284.50	28,119,298.29	2,992,042.17	31,111,340.46	-	30,791,944.04	25,966,157.21
3	Air conditioner	15%	9,297,361.00	50,030.00	-	9,347,391.00	5,782,304.51	534,762.97	6,317,067.48	-	3,030,323.52	3,515,056.49
4	Equipments	15%	16,900,628.00	921,234.00	2,759,140.00	20,581,002.00	9,105,754.30	1,514,351.66	10,620,105.96	-	9,960,896.05	7,794,873.70
5	Sports Items	15%	1,189,737.00	-	462,104.00	1,651,841.00	793,855.65	94,040.00	887,895.65	-	763,945.35	395,881.35
6	Books	40%	19,644,183.20	7,872.00	73,500.00	19,720,845.20	16,641,623.49	1,218,872.68	17,860,496.17	-	1,860,349.03	3,002,559.71
7	Journals	100%	39,341,076.53	1,481,624.80	483,295.50	41,305,996.83	39,341,076.53	1,964,920.30	41,305,996.83	-	-	-
8	Database Account	100%	7,231,944.30	1,737,432.64	263,350.00	9,232,726.94	7,231,944.30	2,000,782.64	9,232,726.94	-	-	-
9	Vehicles	15%	3,188,037.00	-	-	3,188,037.00	1,994,920.20	178,967.52	2,173,887.72	-	1,014,149.28	1,193,116.80
10	Telephone, Fax Scanner	15%	2,401,191.00	111,812.00	13,332.00	2,526,335.00	1,661,679.90	128,698.37	1,790,378.27	-	735,956.74	739,511.10
11	Printer/Scanner	40%	-	48,890.00	93,243.00	142,133.00	-	-	38,204.60	-	103,928.40	-
12	Statue of Chandragupt Mourya	10%	1,000,000.00	-	-	1,000,000.00	545,617.94	45,438.21	591,056.15	-	408,943.85	454,382.06
13	Utensils	15%	43,334.00	10,062.00	-	53,396.00	21,856.75	4,730.89	26,587.64	-	26,808.36	21,477.25
14	Tools	15%	61,127.00	7,894.00	-	69,021.00	33,658.54	5,304.37	38,962.91	-	30,058.09	27,468.46
15	Antivirus	100%	11,518.00	-	-	11,518.00	11,518.00	-	11,518.00	-	-	-
16	Battery	15%	119,629.00	-	-	119,629.00	54,526.91	9,765.31	64,292.22	-	55,336.78	65,102.09
17	Projector	15%	171,575.00	92,160.00	-	263,735.00	65,925.40	29,671.44	95,596.84	-	168,138.16	105,649.60
18	IEV Lab Equipments	15%	-	350,000.00	-	350,000.00	-	52,500.00	52,500.00	-	297,500.00	-
<b>Total (A)</b>			178,363,925.53	5,381,391.44	12,282,068.50	196,022,675.47	133,469,939.58	11,728,220.18	145,198,159.76	-	50,824,515.71	44,893,985.95
<b>B. INTANGIBLE ASSETS</b>												
Rate												
1	Computer Software	40%	657,308.00	13,976.00	-	671,284.00	548,182.20	49,240.72	597,422.92	-	73,861.08	109,125.80
2	Technical know how	25%	1,610,322.00	-	-	1,610,322.00	1,457,230.50	38,272.88	1,495,503.38	-	114,818.63	153,091.50
<b>Total (B)</b>			2,267,630.00	13,976.00	-	2,281,606.00	2,005,412.70	87,513.60	2,092,926.30	-	188,679.71	262,217.30
<b>C. Building</b>												
Rate												
1	Building	10%	1,178,877,311.00	-	-	1,178,877,311.00	-	117,887,731.00	117,887,731.00	-	1,060,989,580.00	-
<b>Total (A+B+C)</b>			1,359,508,866.53	5,395,367.44	12,282,068.50	1,377,181,592.47	135,475,352.28	129,703,464.77	265,178,817.05	-	1,112,002,775.42	45,156,203.25





## CHANDRAGUPT INSTITUTE OF MANAGEMENT PATNA

Mithapur Institutional Area, Patna - 800001

PARTICULARS	Figures as at 31.03.2025	Figures as at 31.03.2024
<b>Schedule -9 ACADEMIC RECEIPTS :</b>		
<b>FEE FROM STUDENTS :</b>		
<b>Academic</b>		
1. Tuition Fee	112,914,478.90	101,930,235.84
<b>Total (A)</b>	<b>112,914,478.90</b>	<b>101,930,235.84</b>
<b>Sale of Prospectus</b>		
1. Sale of Prospectus including admission forms	311,500.00	369,500.00
<b>Total (B)</b>	<b>311,500.00</b>	<b>369,500.00</b>
<b>GRAND TOTAL (A+B)</b>		
	<b>113,225,978.90</b>	<b>102,299,735.84</b>
<b>Schedule -10 GRANTS &amp; DONATIONS (Irrecoverable Grants &amp; Subsidies Received) :</b>		
1) State Government	-	-
2) Others	-	-
<b>TOTAL</b>	<b>-</b>	<b>-</b>
<b>Schedule -11 OTHER INCOME :</b>		
<b>A. Income from Land &amp; Building</b>		
1. Hire Charges of Auditorium/ Play Ground/ Convention Centre, etc.	1,679,866.00	2,426,032.00
<b>Total</b>	<b>1,679,866.00</b>	<b>2,426,032.00</b>
<b>B. Interest on Term Deposits :</b>		
a) With Scheduled Banks	55,193,806.80	46,936,056.64
<b>Total</b>	<b>55,193,806.80</b>	<b>46,936,056.64</b>
<b>C. Interest on Savings Accounts :</b>		
a) With Scheduled Banks	386,205.00	409,782.00
<b>Total</b>	<b>386,205.00</b>	<b>409,782.00</b>
<b>D. Others</b>		
1. Misc. receipts (Licence Fees, waste paper, Liability Income etc.)	519,792.84	244,147.16
2. Student Fine	489,002.00	195,945.00
3. Interest on TDS Refund	743,733.70	322,158.00
4. Receipts from Conference /EDP	238,058.00	696,942.53
5. Tender Fees	9,474.00	8,474.00
6. Govt. Grant Recognised As Per AS-12	117,887,731.00	-
<b>Total</b>	<b>119,887,791.54</b>	<b>1,467,666.69</b>
<b>GRAND TOTAL (A+B+C+D)</b>		
	<b>177,147,669.34</b>	<b>51,239,537.33</b>





## CHANDRAGUPT INSTITUTE OF MANAGEMENT PATNA

Mitapur Institutional Area, Patna - 800001

PARTICULARS	Figures as at 31.03.2025	Figures as at 31.03.2024
<b>Schedule -12 STAFF PAYMENTS &amp; BENEFITS :</b>		
a) Salaries and Wages	83,720,198.00	80,086,384.00
b) Mobile & Telecom Allowances	-	378,256.00
c) Contribution to Provident Fund	8,473,602.00	8,433,612.00
d) EPF (Admin. EDLI Charages)	412,114.00	411,682.00
e) Medical facility	32,431.00	2,113,967.00
f) Gratuity	3,409,701.00	1,143,646.00
g) Children Education Allowance	1,019,180.00	787,080.00
<b>TOTAL</b>	<b>97,067,226.00</b>	<b>93,354,627.00</b>
<b>Schedule -13 ACADEMIC EXPENSES :</b>		
Professional Fees (Visiting faculty/Professor of Practice/Consultants)	8,642,792.00	5,875,701.00
CAT Fee/ Co-ordination	395,800.00	427,840.00
Placement Expenditure	67,956.00	242,362.00
Festival/Function/ Convocation Expenses	1,083,475.00	886,541.98
Seminar/Conference/Workshop/FDP Expenses	1,879,676.00	824,457.00
Admission Exps.	483,258.00	434,232.00
Hostel Expenses	122,668.00	45,346.00
Liabrary Expenses	103,546.00	164,281.00
Newspaper & Periodicals	303,840.00	234,013.00
Mess/Kitchen Expenses/Hospitality Exp.	200,782.00	172,333.00
PGP Expenses	532,396.79	570,175.00
Books (PGP)	2,131,542.00	1,708,214.00
FPM Expenses	-	25,514.00
IEV (PGDM) Expenses	163,503.00	47,065.00
Programme By Student		5,000.00
Alumni Expenses	65,190.00	51,701.00
Stipend	190,000.00	840,000.00
<b>TOTAL</b>	<b>16,366,424.79</b>	<b>12,554,775.98</b>
<b>Schedule -14 ADMINISTRATIVE AND GENERAL EXPENSES :</b>		
Advertisement	7,379,725.51	7,603,932.79
Branding & Promotion	404,267.00	-
A Beautiful Mind	139,350.00	116,088.00
Electricity & Generator	7,657,659.40	7,750,798.00
Travelling Expenses	404,047.00	839,017.47
House Keeping Expenses	3,211,988.00	3,341,357.00
Rent/ Hotel/Guest House Expenses	-	11,306.00
Legal Fee	70,000.00	-
Statutory Auditors Remuneration	73,160.00	73,160.00
Filling Fees	933.00	22,812.00
Conveyance	945.00	2,500.00
Telephone & Internet Expenses	318,441.68	295,138.25
Cleaning & Sanitation	17,810.00	23,112.00
Gardening Expensees	699,504.00	668,200.00
Security Expenses	6,979,961.00	6,252,838.00
Printing & Stationary	266,188.00	615,646.00
Insurance Charge	846,170.00	840,571.00
Postage & Stamps	21,804.00	14,368.00
NSE Lab	-	88,500.00
Membership Fees	202,270.00	108,902.00
Patent & Copyrights Fees		277,580.00
<b>TOTAL</b>	<b>28,694,223.59</b>	<b>28,945,826.51</b>



**CHANDRAGUPT INSTITUTE OF MANAGEMENT PATNA**

Mithapur Institutional Area, Patna - 800001

<b>PARTICULARS</b>	<b>Figures as at 31.03.2025</b>	<b>Figures as at 31.03.2024</b>
<b>Schedule -15 REPAIRS &amp; MAINTENANCE</b>		
a) Vehicle repair & maintenance	478,626.00	441,674.00
a) Repair & maintenance other	2,317,133.00	2,773,149.00
<b>TOTAL</b>	<b>2,795,759.00</b>	<b>3,214,823.00</b>
<b>Schedule -16 FINANCE COSTS :</b>		
a) Bank charges	6,647.01	10,330.77
<b>TOTAL</b>	<b>6,647.01</b>	<b>10,330.77</b>
<b>Schedule -17 OTHER EXPENSES</b>		
Miscellaneous Expenses	648,191.28	545,033.00
MDC Block	85,576.00	-
AICTE, NBA & AIU Exp.	264,300.00	724,900.00
Holding Tax	768,668.00	912,728.00
DTH Recharge Expenses	13,126.00	5,759.00
Sports Event Expense	75,384.00	77,436.00
GST ITC	-1,138,730.60	-1,261,485.00
GST Paid	336,913.00	60,137.00
Software/Anti Virus Expenses	810,431.52	640,387.44
Interest on Gst		1,493,373.00
Tender Fees Paid		2,770.00
Professional Development	9,440.00	4,000.00
Sponsorship to Employee for (Ph. D)	114,750.00	
Start-Up Incubation Centre Expenditure	400,132.39	
Inter Institutional Start-Up Competition (IIC)	41,555.00	
CGC Expenditure	55,139.00	
Project/MDP Exp.	1,000.00	
<b>TOTAL</b>	<b>2,485,875.59</b>	<b>3,205,038.44</b>





**CHANDRAGUPT INSTITUTE OF MANAGEMENT PATNA**

Mithapur Institutional Area, Patna - 800001

<b>List of Advance for Project</b>		
<b>SL.No</b>	<b>Name of Project</b>	<b>Amount</b>
1	SIA Patna	1,200,000.00
2	SIA(Gaya Rail Line Phase-2)	600,000.00
3	SIA Katihar	12,000.00
4	SIA Gopalganj, Chakiya kesariya Sattarghat	450,000.00
5	SIA Kishanganj Lauchaghat	210,000.00
6	SIA West Champaran(Bairiya)	60,000.00
7	SIA(Chhapra- Muzaffarpur Rail Line)Phulwaria	105,000.00
8	SIA Nava Nalanda Mahavihar	180,000.00
9	Evaluation of Centralised Kitchen (Midday Meal)	100,000.00
10	SIA Darbhanga (Darbhanga Airport)	10,000.00
	<b>Total :-</b>	<b>2,927,000.00</b>

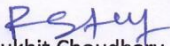


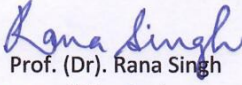


**CHANDRAGUPT INSTITUTE OF MANAGEMENT PATNA**  
**Mithapur Institutional Area, Patna - 800001**  
**CASH FLOW STATEMENT FOR THE YEAR ENDED 31.03.2025**

PARTICULARS	Figures as at 31.03.2025	Figures as at 31.03.2024
<b>Cash Flow from Operating Activities:</b>		
Surplus/(deficit) for the year	13,254,027.49	2,351,108.26
Adjustments for the non-operating incomes/expenses :		
Depreciation	129,703,464.77	9,902,743.21
(Interest Income)	-55,580,011.80	-47,345,838.64
(Grants relating to assets to the extent recognised as income in the Income & Expenditure Account)	-	-
Surplus /(deficit) before changes in the Current Assets/Current Liabilities	-	-
(Increase)/Decrease in Loans & Advances	3,398,131.56	-11,790,554.12
Increase/(Decrease) in Current Liabilities	3,485,660.01	3,695,579.60
	<b>94,261,272.03</b>	<b>-43,186,961.69</b>
<b>Net Cash from Operating Activities</b>	<b>94,261,272.03</b>	<b>-43,186,961.69</b>
<b>Cash Flow from Investing Activities:</b>		
(Purchase)/Sale of fixed assets	-17,672,725.94	-6,780,381.69
(Purchase)/Sale of investments	-	-
Interest received	55,580,011.80	47,345,838.64
Dividend received	-	-
Income from investment	-	-
	132,168,557.89	-2,621,504.74
<b>Net Cash from Investing Activities</b>	<b>132,168,557.89</b>	<b>-2,621,504.74</b>
<b>Cash Flow from Financing Activities:</b>		
Additions to general fund & Designated/Earmarked funds during the year	-63,844,327.19	40,675,691.58
Grants/funds in nature of founders'/promoters' contribution	-	-
Restricted Fund	-15,994,337.73	7,835,100.73
	52,329,892.97	45,889,287.57
<b>Net Cash Flow From Financing Activities</b>	<b>52,329,892.97</b>	<b>45,889,287.57</b>
Net Increase /Decrease in Cash equivalents	52,329,892.97	45,889,287.57
Cash and Cash equivalent at the beginning of the period	1,034,017,750.22	988,128,462.65
Cash and Cash equivalent at the end of the period	1,086,347,643.19	1,034,017,750.22

On Behalf of Board of CIMP

  
Ram Sukhit Choudhary  
(Chief Accounts Officer)

  
Prof. (Dr). Rana Singh  
(Director)

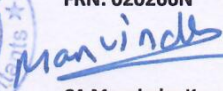


Place: Patna  
Date : 26.09.2025

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 : 25513727BMJFO R2357



**CHANDRAGUPT INSTITUTE OF MANAGEMENT PATNA**

**Mithapur Institutional Area, Patna - 800001**

**RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH' 2025**

RECEIPTS	AMOUNT		PAYMENT	AMOUNT	
<b>Opening Balance</b>			<b>Opening Balance</b>		
Cash Balance	22,087.00		Credit Card A/c- 4102020498492005	128,730.64	128,730.64
Cash equivalents	16,798,723.66				
Fixed Deposits	979,740,596.00	996,561,406.66	<b>Establishment &amp; Administrative Expenses :</b>		
			<b>Admission Expenses(PGP/FPM)</b>		483,258.00
<b>Indirect Expenses</b>			<b>Contingencies :</b>		
Contingencies	1,147,065.98		Printing & Stationery	289,528.00	
Seminar /Conference /Workshop	193,966.00		Repairing & Maintainance	1,920,135.00	
Pay & Honorarium	1,256,022.00		Software Charges(Anti-Virus)	7,825.00	
Professional Fees	350,000.00		Bank Charges	6,647.01	
Electricity & Generator	404,408.60		Cheque Re Issue	74,633.00	
Tele/Fax/ Internet Exp.	2,600.00		Cleaning & Sanitation	17,810.00	
Advertisement	204,636.00		Conveyance / Thela Fare	945.00	
Sports	2,000.00		Insurance Exps.	389,841.00	
Housekeeping Services	478,662.00		Hospitality Exp.	192,962.00	
Vehicle(Fuel/Hiring/Maintenance)	12,048.00		MDC Block Exp.	85,576.00	
R. Off	0.36	4,051,408.94	Library Exps.	77,979.00	
			Newspaper & Periodical	281,498.00	
<b>Other Income</b>			Postage & Stamps	21,804.00	
<b>Own Generation - Programmes &amp; Courses</b>			Holding Tax	768,668.00	
Education Programme (Student Fees)	100,306,452.90		Membership Fees	108,025.00	
Sale of Application Form	305,000.00		GST Payable	510,718.00	
Misc. Income	2,629.00		A Beautiful Mind	126,670.00	
Tender Document fees	9,474.00		Personal Development	9,440.00	
Rent ( Auditorium/MDP Hostel)	65,484.00		Office Expenses	384,625.00	
Print / Photo Copy from Library	30,445.00		Misc. Exps.	104,852.00	
Student Fine/ Programme Exp.	462,202.00		CGC Expenses	55,139.00	
FDP/Conferensce	52,099.00		Porject / MDP Exp	1,000.00	
Donation	500,000.00		Software Licence Fees	480,506.52	
Grant in Aid	2,828,000.00		Medical Exps.	21,277.00	
Write Off/Back	70,000.00		Hostel Expenses	122,668.00	
Licence Fees	319,118.00	104,950,903.90	DTH Recharges	13,126.00	
			Filling Fees	933.00	6,074,830.53
<b>Interest Received</b>					
Interest on FDR	15,237,177.80		<b>Educational Activities</b>		
Bank Interest	386,205.00		Books A/c. (PGP)	2,131,542.00	
Interest on TDS Refund	743,733.70	16,367,116.50	AICTE/NBA/AIU Expenses	264,300.00	
			PGDM Expenses	532,396.79	
<b>Others Receipts</b>			PGDM (IEV) Expsnes	163,503.00	
Duties & Taxes	16,431,167.48		Alumni Exp.	34,939.00	
Caution Money	1,330,000.00		Inter Institutional Start-Up Competition (IIC)	41,555.00	
Advance fees receipts	5,136,512.44		Sports Events	77,384.00	3,245,619.79
Advance Receipts FDP/Conference	12,000.00				
Payable to Employee	500,000.00		<b>Pay/Honorarium</b>		
Security Money	105,000.00		Salary & Honorarium	84,640,130.00	
Other Liabilities	8,471,036.00	31,985,715.92	EPF Employer Contribution	7,771,365.00	
			EPF EDLI/ Administrative Expenses	378,019.00	
<b>Grant Received From Govt. of Bihar for Project</b>			Gratuity	3,201,033.00	
SIA (Salepur to Rajgir 4 Lane) Nalanda	50,000.00		Stipend	190,000.00	96,180,547.00
ICSSR (Impact Eval. of PM Kishan, Bihar & Assam)	60,000.00				
CIMP Centre for CSR and ESG Studies Foundation	248,386.00		Professional Fees	9,062,792.00	
Lead Knowledge Institute (SSM-PFMS)	496,999.00		Research & Publication	1,446,057.96	
Deptt. Of Industries (Training 05-10 Feb., 2024)	6,000.00		Seminar /Conference /Workshop	2,684,667.00	
UNICEF Handwashing Practice (2022)	200,000.00	1,061,385.00	Tele/Fax/ Internet Exp.	289,257.52	
			Travelling Expenses	404,047.00	
<b>Fixed Assets</b>			Sponsorship for Ex. PhD (Mr. Kumod Kumar)	114,750.00	
Library Resource Centre	4,710.00	4,710.00			
			<b>Other Establishment Expenses :</b>		
<b>Current Assets</b>			Advertisement	5,056,089.00	
Loan & Advance (Assets)	1,439,570.00		Branding & Promotion	242,017.00	
Accrued Interest	23,612,013.90		CAT/MAT/XAT Fee	306,800.00	
Earnest Money (EMD) Paid	500,000.00		Electricity & Generator	7,646,101.00	
Fee Receivable	8,897,347.00		Placement Exps.	67,956.00	
GST/Service Tax Recoverable	396,223.60		Security Service	5,704,193.00	
Education Loan (Mr. Vidyandand Kumar Paswan)	20,000.00		Housekeeping Services	3,356,026.00	
TDS Receivable	13,066,346.30		Gardening Exps.	652,327.00	
Sundry Debtors	47,311,943.00	95,243,443.80	Vehicle (Fuel/Hiring/Maintenance)	504,605.00	23,536,114.00
<b>Closing Balance</b>			<b>Employee Welfare Fund</b>	39,000.00	39,000.00
Credit Card A/c- 4102020498492005	102,929.51	102,929.51	<b>Indirect Income</b>		
			Misc Income	0.16	
			Grant in Aid	248,011.00	
			Revenue from Student	6,667,454.00	
			Rent	132,833.00	7,048,298.16
			<b>Project Expenses</b>		
			Bihar Open Quiz 2024	750,000.00	
			Bihar State Disaster Management Authority MDP	2,995,515.00	
			CIMP Centre for CSR and ESG Studies Foundation	2,428,655.00	
			CM SC/ST/EBC/Yuva/Mahila Entrepreneur MDP	5,390,140.00	
			CIMPHONY	512,372.00	
			CSR Project (NICE 23)	59,496.00	
			District Health Society	171,799.00	
<b>Total</b>	<b>C\F</b>	<b>1,250,329,020.23</b>	<b>Total</b>	<b>C\F</b>	<b>150,737,969.60</b>



**CHANDRAGUPT INSTITUTE OF MANAGEMENT PATNA****Mithapur Institutional Area, Patna - 800001****RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH' 2025**

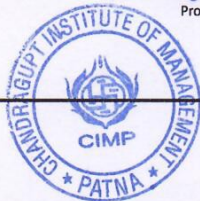
RECEIPTS	AMOUNT		PAYMENT	AMOUNT	
	B\F			B\F	
Total	B\F	1,250,329,020.23	Total	B\F	150,737,969.60
			Evaluation of Centralised Kitchen (Midday Meal)	110,390.00	
			ICSSR (Impact Eval. of PM Kishan, Bihar & Assam)	175,563.00	
			Niti Aayog	193,987.00	
			Planning & Dev. Deptt. Capacity Building	554,559.00	
			PM Shri (AICTE)	885,989.00	
			PM Shri, Boot Camp (AICTE) II Phase	227,719.00	
			RAMP Project (Deptt. of Industries)	1,296,000.00	
			SIA (Anti-Flood Sluice on Harohar River) Lakhisarai	140,626.00	
			SIA (Bastaul Kushiari Sonaili Jhaua Road) Katihar	33,182.00	
			SIA (Belauri Bajar Shivganj Sonaili Road) Katihar	34,374.00	
			SIA (Construction of I & D and STP) Supaul	64,528.00	
			SIA Darbhanga (Darbhanga Airport)	112,982.00	
			SIA (Govt. Engineering College Hulasganj) Jehanabad	40,318.00	
			SIA (Harnaut to Kalyanbigha Road) Nalanda	13,962.00	
			SIA (Manjhwe-Govindpur Road) Nawada	12,329.00	
			SIA (Minapur-Tengraha Road) Sitamarhi	38,086.00	
			SIA (North Koel Reservoir Project) Aurangabad	33,935.00	
			SIA (Punaura Dham, Dumra) Sitamarhi	7,000.00	
			SIA (Punaura Dham Temple Campus) Sitamarhi	50,340.00	
			SIA (ROB between Kiul and Bansipur) Lakhisarai	19,440.00	
			SIA (Salepur to rajgir 4 lane highway) Nalanda	612,244.00	
			SIA (Shahjahanpur Thana Building, Badi Kewal) Patna	28,212.00	
			SIA (Tourism Develop. in Panth Pakar) Sitamarhi	45,333.00	
			SIA (Tourism Development in Bathnaha) Sitamarhi	2,000.00	
			State Health Society	478,480.00	
			State Health Society Rental	22,932.00	
			State Support Mission (Niti Aayog)	207,727.00	
			Start-UP Incubation Centre	1,086,421.00	
			Student Guidance Centre	11,673.00	
			UNICEF (Hand Hygiene Enabling Environment) HHEE	410,411.00	
			UNICEF Handwashing Practice (2022)	169,920.00	19,428,639.00
			<b>Addition of Fixed Assets</b>		
			Assets (Classroom)	1,545,424.00	
			Assets (MDC Block)	4,567,169.00	
			Assets (Office)	797,242.00	
			Assets (IT)	1,667,677.00	
			Assets (Mess/Hostel)	4,824,359.00	
			Library Resource Centre	3,121,069.52	16,522,940.52
			<b>Current Assets</b>		
			Loan & Advance (Assets)	3,361,125.00	
			GST Recoverable	383,146.00	
			TDS Receivable	1,853,247.00	
			Sundry Debtors	248,786.00	
			Prepaid Expenses	2,736,005.50	8,582,309.50
			<b>Liabilities Paid</b>		
			EPP Employee Contribution		
			Advance Fee Received	873,726.00	
			Liabilities for Expenses	14,816,202.28	
			Caution Money	551,500.00	
			Security Money	105,000.00	
			Duties & Taxes	22,619,369.80	38,965,798.08
			<b>Closing Balance</b>		
			Cash Balance	32,272.00	
			Cash equivalents	15,694,276.53	
			Fixed Deposits	1,000,364,815.00	1,016,091,363.53
Total		1,250,329,020.23	Total		1,250,329,020.23

## Accounting Policies and Note on Accounts

On Behalf of Board of CIMP

*Ram Sukhit Choudhary*  
 Ram Sukhit Choudhary  
 (Chief Accounts Officer)

*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 : 25513727BMJFO R2357

Place: Patna

Date: 26.09.2025



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

<b>Bank Name</b>	<b>Opening Balance</b>	<b>Closing Balance</b>
<b>Current Account</b>		
SBI Current Account -30398778857	80,896.78	80,896.78
<b>Saving Account</b>		
Axis Bank (916010025988854)	83,077.50	-
Axis Bank (924010026454027)		4,186,509.50
PNB Bank (2920000108155854)	57,830.82	59,408.82
PNB Bank -0915	6,928,022.76	3,188,271.24
PNB Bank -1367	1,168,835.28	1,570,020.08
PNB Bank -0035	617,929.00	1,069,625.00
SBI Account -37688104617	70,463.00	72,704.00
SBI Account 32234615922	1,411,558.33	1,524,983.47
SBI Account 34373875512	616,856.85	267,296.61
SBI Account 39125872348	407,471.00	27,986.00
SBI Account 38604547774	-	26,087.90
UBI SB A/C 512002010006690	15,007.13	21,140.13
Yes Bank SB 025394600000050	111,880.07	115,400.07
ICICI BANK A/C 4135010000089	650,637.56	431,909.56
FEDRAL BANK A/C 12200100141649	158,833.00	133,900.00
UTKARSH SMALL FINANCE BANK 00005	62,940.48	947,978.98
Bandhan Bank A/c No. -50190039743893	198,346.50	212,289.50
Jena Small Financial Bank	85,533.00	88,127.00
Central Bank of India A/c No.: 5352888930	-	50,981.09
DCB Bank A/c No.: 21511500007801	1,192,795.70	7,331.70
HDFC Bank A/c. 50100447393687	17.90	18.10
Ujjivan Small Finance Bank	5,380.00	9,839.00
Standard Chartered Bank A/c.: 80510268437	2,874,411.00	1,601,572.00
<b>Total (Cuurent +Saving)</b>	<b>16,798,723.66</b>	<b>15,694,276.53</b>
<b>Total Bank Balance With Fixed Deposit</b>	<b>996,539,319.66</b>	<b>1,016,059,091.53</b>
<b>Balance of Fixed Deposit</b>	<b>979,740,596.00</b>	<b>1,000,364,815.00</b>





## CHANDRAGUPT INSTITUTE OF MANAGEMENT PATNA

Mithapur Institutional Area, Patna - 800001

PAN:AAAAC5479Q

ACCOUNTING YEAR 2024-25  
ASSESSMENT YEAR 2025-2026

### COMPLIANCE U/S 11 OF INCOME TAX :

<b>TOTAL INCOME</b>	RS.....P.	<b>332,023,426.24</b>
85% Thereof		<b>282,219,912.30</b>
Amount actually applied for charitable & Religious purpose in india during the previous year		<b>318,769,398.75</b>

### STATEMENT OF INCOME

i Academic Receipts	113,225,978.90
ii Grant & Donations	-
iii Income from Project/MDP	41,649,778.00
iv Other Income	177,147,669.34
v Accrued Interest Transfer to Building Fund	-
Total Rs.	<b>332,023,426.24</b>

### APPLICATION OF INCOME

i Staff Payment & Benefits	97,067,226.00
ii Academic Expenses	16,366,424.79
iii Administration & General Expenses	28,694,223.59
iv Repair & Maintenance	2,795,759.00
v Finance Costs	6,647.01
vi Expenditure (Project/MDP)	41,649,778.00
vii Other Expenses	2,485,875.59
viii Depreciation	129,703,464.74
	<b>318,769,398.72</b>





## CHANDRAGUPT INSTITUTE OF MANAGEMENT PATNA

Mithapur Institutional Area, 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. 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 recognized prospectively in current and future periods.

##### 3. Fixed Assets:

Fixed assets are stated at cost less accumulated depreciation and impairments, if any. The 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 qualifying assets is capitalized as part of the cost of the assets.

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 completed on the basis of Written Down Value 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 fees 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 operational activities: -

- a. Collection of fees from the students is accounted on accrual basis. However, during the year Tuition fees are Rs. 11.32 CR which has increased by Rs. 1.09 CR approx.
- b. Interest Income on investments is 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 the 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 received are disclosed as Receivables. Any surplus of the project is transferred to the restricted fund.

Other revenue Grants are credited to the other income in Income & Expenditure account.

## 7. Contingent Liabilities

### 1) Retirement Benefits

**Gratuity:** The Institute has taken an insurance policy under LIC Group Gratuity Scheme. During the current financial year, no any provision for retirement benefits has been made. Adequacy or otherwise yet to be ascertained.

## 8. Designated/ Earmarked Funds

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



**a. Gratuity Fund**

These funds are utilized as per the recommendations of Management Committee of Endowment Fund from 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 expenditures were available with vouchers authenticated and kept by the management.
3. Net surplus (Excess of Income over Expenditure) on account of different projects were transferred to project fund in the Balance sheet, as separate financial statements of these 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 occasions, expenditure has been made in cash with the 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 programs /projects.
7. The income of the Institute is exempted under sec 10(23C) (iiiab) of the Income tax Act, 1961. The Institute was recognized as "Wholly Charitable Society" and granted registration under Section 12A(a) of the Income Tax Act, 1961.
8. The Professional Expenditure has increased from Rs. 58.75 lakhs to 86.42 lakhs due to ensure compliance with statutory mandate of associating the Professors of Practice.
9. In Calculation of Application of Funds, the Management has decided to apply the Depreciation amount instead of addition of amount In Fixed assets.
10. Seminar, conference /workshop & FDP expenses have increased from Rs. 8.24 lakhs to 18.80 due to the HR Conclave (for strengthening the placement of students), ICPPM for policy research and events mandated by NITI Aayog for conducting events by CIMP as lead knowledge Institute of NITI Aayog.
11. During the Financial Year 2024-25, the Institute has taken GST Input on the basis of Monthly ratio of exempted and taxable services.



12. The CIMP received ₹ 5,00,000 from the father of an alumnus pending the creation of CIMP Alumni Trust in the previous year. CIMP established the CIMP Alumni Scholarship Trust and created corpus of Rs. 10 Lakhs by making additional contribution of Rs. 5 Lakhs to provide scholarship to meritorious students on merits cum needs basis.
13. PGP Books Expenditure has increased due to more books being purchased due to increased number of PGDM Students.
14. Change in rates of depreciation

Prior to 1<sup>st</sup> April 2024 depreciation was charged based on the useful life of the assets. For better acceptance of depreciation charged by the statutory authority's depreciation rates as recommended by the Income Tax Rules 1961 Appendix 1 has been adopted w.e.f current financial year i.e. Technical Know-how, Books, and Computer Peripherals.

**Change Rates as per Income Tax Rules, 1962 (Appendix I):**

- Technical Know-how (intangible asset): Depreciation @ 25% (Block: Intangible assets such as know-how, patents, copyrights, trademarks, licenses, franchises, or any other business or commercial rights of similar nature).
  - Books (other than annual publications): Depreciation @ 40%.
  - Books (annual publications): Depreciation 100%.
- Computer Peripherals (including printers, scanners, etc.): Depreciation @ 40% (treated at par with computers)

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

*Manvinder*  
CA Manvinder Kaur  
(Partner)  
M. No.: 513727

Place: Patna  
Date: 26.09.2025

Behalf of Board of CIMP

*Rajiv*  
Ram Sukhit Choudhary  
(Chief accounts Officer)

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



# Acknowledgement Receipt of Income Tax Forms

(Other Than Income Tax Return)



e-Filing Acknowledgement Number / Quarterly Statement Receipt Number  
977997910091025

Date of e-Filing  
09-Oct-2025

Name	: CHANDRAGUPT INSTITUTE OF MANAGEMENT PATNA
PAN/TAN	: AAAAC5479Q
Address	: MITHAPUR INDUSTRIAL AREA MITHAPUR PATNA 800001
Form No.	: Form 10B (A.Y. 2023-24 onwards)
Form Description	: Audit report under clause (b) of the tenth proviso to clause (23C) of section 10 and sub-clause (ii) of clause (b) of sub-section (1) of section 12A of the Income-tax Act, 1961, in the case of a fund or trust or institution or any university or other educational institution or any hospital or other medical institution
Assessment Year	: 2025-26
Financial Year	: -
Month	: -
Quarter	: -
Filing Type	: Original
Capacity	: Chartered Accountant
Verified By	: 513727

(This is a computer generated Acknowledgement Receipt and needs no signature)

SI No	Attachment Name	Size(bytes)	Hash value of Attachment
1	CIMP IE.pdf	192480	1e7f55e79f004fbb1568ee90bd8ef65e4a74ee00298fe5662a4ed0a8686bf523
2	CIMP BS.pdf	170181	113a3648dfa6a74c003e1aa9840a6f49338c8b4357bdbdd7f5330b98abc3981e
3	CIMP NOTES.pdf	4522943	91c10ed111d4803813aaf5cd48be11e69a3501891b96c6249dd191e4664a37c

SI No	Attachment Name	Size(bytes)	Hash value of Attachment
			7

