

**Institute Of Management Studies, Lal Quan Branch, Ghaziabad**  
**Unit Of Society : Institute Of Management Studies**  
**Balance Sheet As At 31st March, 2022**

LIABILITIES	Amount	ASSETS	Amount
<b>INTER UNIT BALANCES :</b>		<b>FIXED ASSETS :</b>	
IMS Hostel 1	520,286	As per schedule "A" annexed	53,550,983
IMS Hostel 2	4,826,899		
IMS Society	147,718,018		
	153,065,204	<b>CURRENT ASSETS :</b>	
<b>SECURITY DEPOSITS :</b>		i) Fees Receivable	18,897,063
i) Students	3,864,880	ii) Security Deposits	1,548,888
		iii) Advance receivable in cash or in kind for the value to be received	995,421
<b>CURRENT LIABILITIES &amp; PROVISIONS :</b>		iv) Prepaid Expenses	1,876,613
<b>A) Current Liabilities</b>			23,317,985
i) Sundry Creditors	5,049,120	<b>v) Cash and Bank Balance :</b>	
ii) Expenses Payable	976,907	a) Cash in hand	49,048
iii) Fee Received in Advance	43,510,701	b) With Scheduled Banks :	
iv) Provision for Disputed Liabilities	169,080	In Current Accounts	5,517,221
v) Due to Scheduled Bank (Bank Overdraft - In reconciliation)		In Autosweep Accounts	11,350,000
	49,705,808	In Fixed Deposit Accounts	10,425,000
<b>B) Provisions :</b>		(Includes F.D.R's held in joint names and pledged with AICTE and University for affiliation etc.)	
Gratuity Payable	10,372,228	Interest Accrued on FDR's	845,210
			28,186,479
		<b>INTER UNIT BALANCES :</b>	
		IMS Engineering College	69,909,017
		IMS Dasna	42,043,656
			111,952,673
<b>Total Rs.</b>	<b>217,008,120</b>	<b>Total Rs.</b>	<b>217,008,120</b>

**SIGNIFICANT ACCOUNTING POLICIES AND NOTES TO THE ACCOUNTS - 'SCHEDULE - B ' ANNEXED**

**DIRECTOR**

**GEN. SECRETARY**

**TREASURER**

**ACCOUNTS OFFICER**

**As Per Our Seperate Report Of Even Date Attached**

**For Maheshwari R & Associates LLP**  
**Chartered Accountants**  
**FRN:-500070N**



**Rajesh Kumar Maheshwari**  
**(Partner)**

**M.No.- 089353**

**Place : New Delhi**

**Date : 27/09/2022**



**Institute Of Management Studies, Lal Quan Branch, Ghaziabad**


**Unit Of Society : Institute Of Management Studies**

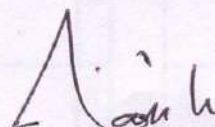
**Income & Expenditure Account For The Year Ending On 31st March, 2022**

EXPENDITURE	AMOUNT	INCOME	AMOUNT
To Salary & Other Benefits	70,862,351	By Fee Earned	143,187,791
To Admission Exp.	947,865	By Interest Earned	1,447,343
To Advertisement Expenses	12,309,619	By Miscellaneous Income	1,034,840
To Audit Fee	35,400	By MDP / FDP Receipts	713,650
To Bank Charges & Interest	17,023		
To Contribution to PF & ESI	716,606		
To Electircity & Power	4,810,874		
To Expenses on Student Activities	11,361,261		
To Faculty Development & Seminar	1,744,153		
To Fee & Subscription	3,043,302		
To Fee Concession	561,494		
To Freight & Cartage Expenses	6,000		
To Industrial Visit	20,580,000		
To Insurance	1,593,370		
To Legal & Professional Expences	3,587,864		
To MDP Expenses	326,719		
To Misc. Exp.	12,552		
To National Board of Accreditation	376,899		
To National Debate Competition-dt.10.04.21	24,000		
To Newspaper & Periodicals	14,692		
To Offices & General Expences	1,878,641		
To Petrol & Maintenance of Vehicle	1,127,912		
To Postage ,Telegram& Telephone	1,072,170		
To Printing & Stationary	1,129,492		
To Provision for Gratuity Othre Ret. Beni.	615,142		
To Rates & Taxes	978,219		
To Rent A/c	1,800,000		
To Repair & Maintenance	8,811,189		
To Student Security Written Off	8,000		
To Teaching Material	10,354,908		
To Teaching Software	223,262		
To Travelling & Conveyance	460,424		
To Uniform Students	982,800		
To Depreciation	7,672,957		
To Surplus - Excess of Income over Expenditure transferred to IMS Society	(23,663,536)		
<b>Total Rs.</b>	<b>146,383,624</b>		<b>146,383,624</b>

**SIGNIFICANT ACCOUNTING POLICIES AND NOTES TO THE ACCOUNTS - 'SCHEDULE - B ' ANNEXED**

  
Director

  
Gen. Secretary

  
Treasurer

  
Accounts Officer

**As Per Our Seperate Report Of Even Date Attached**

**For Maheshwari R & Associates LLP**  
Chartered Accountants  
FRN:-500070N



  
**Rajesh Kumar Maheshwari**  
(Partner)  
M.No.:- 089353  
Place : New Delhi  
Date : 27/09/2022



SCHEDULE 'A'  
Schedule Of Fixed Assets Annexed To And Forming Part Of Balance Sheet As On 31st March, 2022

Particulars	GROSS BLOCK				Rate	DEPRECIATION			NET BLOCK			
	As on 01.04.2021	Additions		Deduction		As on 31.03.22	Up to 31.03.21	For the year	Deduction	Up to 31.03.22	As on 31.03.22	As on 31.03.21
		Up to 30.09.2021	After 30.09.2021									
Lease hold land	7,116,350	-	-	-	7,116,350	-	-	-	-	7,116,350	7,116,350	
Building	51,323,536	-	-	-	51,323,536	10	1,311,957	-	39,515,919	11,807,617	13,119,574	
Furniture & Fixture	41,016,491	94,518	36,164	-	41,147,173	10	1,168,148	-	30,615,758	10,531,415	11,568,881	
Electric Fittings	2,831,837	-	-	-	2,831,837	10	63,149	-	2,263,500	568,337	631,486	
Office Equipments	9,108,366	1,224,999	20,532	-	10,353,897	15	7,658,290	402,801	8,061,091	2,292,806	1,450,076	
Motor Vehicles	32,403,227	-	-	-	32,403,227	15	17,821,055	2,187,326	20,008,381	12,394,846	14,582,172	
Air Conditioners	14,452,031	-	-	-	14,452,031	15	9,716,510	710,328	10,426,838	4,025,193	4,735,521	
Teaching Aids	1,936,851	-	-	-	1,936,851	15	1,560,638	56,432	1,617,070	319,781	376,213	
Computers & Software	35,414,365	-	15,000	-	35,429,365	40	33,938,833	593,213	34,532,046	897,319	1,475,532	
Generators	2,469,225	-	-	-	2,469,225	15	2,203,385	39,876	2,243,261	225,964	265,840	
Lab Equipments	1,075,933	-	-	-	1,075,933	15	955,446	18,073	973,519	102,414	120,487	
Library Books	14,079,498	299,262	288,968	-	14,667,728	40	12,584,295	775,580	13,359,875	1,307,853	1,495,203	
Video Conferencing	495,950	-	-	-	495,950	15	275,894	33,008	308,902	187,048	220,056	
Fire & Safety Equipment	1,618,364	-	-	-	1,618,364	15	707,047	136,698	843,745	774,619	911,317	
LIFT-OTIS	2,405,264	-	-	-	2,405,264	15	1,229,475	176,368	1,405,843	999,421	1,175,789	
TOTAL	217,747,288	1,618,779	360,664	-	219,726,731		158,502,791	7,672,957	166,175,748	53,550,983	59,244,497	

Capital WIP										
Aaina Projects	-	-	-	-	-	-	-	-	-	-
Shri Kriti Sanitation	-	-	-	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>G.TOTAL</b>	<b>217,747,288</b>	<b>1,618,779</b>	<b>360,664</b>	<b>-</b>	<b>219,726,731</b>	<b>7,672,957</b>	<b>-</b>	<b>166,175,748</b>	<b>53,550,983</b>	<b>59,244,497</b>

*[Signature]*  
Director

*[Signature]*  
Gen. Secretary

*[Signature]*  
Treasurer

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Accounts Officer

As Per Our Seperate Report Of Even Date Attached

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