

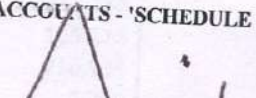
**Institute Of Management Studies, Lal Quan Branch, Ghaziabad**  
**Unit Of Society : Institute Of Management Studies**  
**Balance Sheet As At 31st March, 2023**

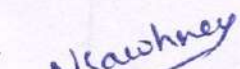
LIABILITIES	2023	2023	ASSETS	2023	2023
<b>INTER UNIT BALANCES :</b>			<b>FIXED ASSETS :</b>		
IMS Hostel 1	403,162		As per schedule "A" annexed		55,193,888
IMS Hostel 2	7,704,099				
IMS Society	167,775,512	175,882,773	<b>CURRENT ASSETS :</b>		
<b>SECURITY DEPOSITS :</b>			i) Fees Receivable	26,117,700	
i) Students		2,623,630	ii) Security Deposits	1,548,888	
			iii) Advance receivable in cash or in kind for the value to be received	964,913	
<b>CURRENT LIABILITIES &amp; PROVISIONS :</b>			iv) Prepaid Expenses	1,719,760	30,351,261
<b>A) Current Liabilities</b>			<b>v) Cash and Bank Balance :</b>		
i) Sundry Creditors	4,137,747		a) Cash in hand	88,378	
ii) Expenses Payable	1,242,695		b) With Scheduled Banks :		
iii) Fee Received in Advance	65,757,743		In Current Accounts	1,582,343	
iv) Provision for Disputed Liabilities	169,080		In Autosweep Accounts	45,910,000	
v) Due to Scheduled Bank (Bank Overdraft - In reconciliation)	1,874,041	73,181,306	In Fixed Deposit Accounts	10,425,000	
			(Includes F.D.R's held in joint names and pledged with AICTE and University for affiliation etc.)		
<b>B) Provisions :</b>			Interest Accrued on FDR's	1,431,558	59,437,279
Gratuity Payable		7,766,518			
			<b>INTER UNIT BALANCES :</b>		
			IMS Engineering College	71,162,158	
			IMS Dasna	43,309,642	114,471,800
<b>Total Rs.</b>		<b>259,454,228</b>	<b>Total Rs.</b>		<b>259,454,228</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.:- 089353N  
Place: New Delhi  
Date: 27.10.2023



**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, 2023**

EXPENDITURE	AMOUNT	INCOME	AMOUNT
To Salary & Other Benefits	71,088,429	By Fee Received	179,535,968
To Admission Exp.	514,861	By Interest Received	1,481,218
To Advertisement Expenses	15,654,055	By Miscellaneous Income	957,154
To Audit Fee	35,400		
To Bank Charges & Interest	12,568		
To Contribution to PF & ESI	713,466		
To Electircity & Power	5,301,932		
To Expenses on Student Activities	7,703,650		
To Faculty Development & Seminar	2,224,832		
To Fee & Subscription	3,162,581		
To Fee Concession	1,790,200		
To Freight & Cartage Expenses	2,300		
To Gift Expenses	274,546		
To Insurance Expenses	1,730,869		
To Legal & Professional Expences	3,350,997		
To Misc. Exp.	16,905		
To National Board of Accreditation	1,286		
To Newspaper & Periodicals	105,861		
To Offices & General Expences	2,151,745		
To Petrol & Maintenance Vehicle	1,768,130		
To Postage ,Telegram& Telephone	1,407,493		
To Printing & Stationary	1,797,181		
To Provision for Gratuity Othre Ret. Beni.	433,903		
To Rates & Taxes	978,219		
To Rent A/c	1,800,000		
To Repair & Maintenance	7,150,170		
To Examination Expenses	1,475		
To Teaching Material	14,188,156		
To Teaching Software	155,218		
To Travelling & Conveyance	716,183		
To Placement Expenses	2,759		
To Depreciation	7,756,295		
To MDP Programe	1,270,123		
To Scholarship	6,490,000		
To Surplus - Excess of Income over Expenditure transferred to IMS Society	20,222,552		
<b>Total Rs.</b>	<b>181,974,340</b>		<b>181,974,340</b>

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

*Mawon*

**DIRECTOR**

*[Signature]*

**GEN. SECRETARY**

*[Signature]*

**TREASURER**

*N Sawhney*

**ACCOUNTS OFFICER**

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

**For Maheshwari R & Associates LLP**

**Chartered Accountants**

**FRN:-500070N**



*[Signature]*  
**Rajesh Kumar Maheshwari**

**(Partner)**

**M.No.:- 089353**

**Place : New Delhi**

**Date : 27.10.2023**



**SCHEDULE 'A'**  
**Schedule Of Fixed Assets Annexed To And Forming Part Of Balance Sheet As On 31st March, 2023**

Particulars	GROSS BLOCK				Rate	DEPRECIATION			NET BLOCK			
	As on 01.04.2022	Additions		Deduction		As on 31.03.23	Up to 31.03.22	For the year	Deduction	Up to 31.03.23	As on 31.03.23	As on 31.03.22
		Up to 30.09.2022	After 30.09.2022									
Lease hold land	7,116,350	-	-	-	7,116,350	-	-	-	-	7,116,350	7,116,350	
Building	51,323,536	-	-	-	51,323,536	10	39,515,919	1,180,762	40,696,681	10,626,855	11,807,617	
Furniture & Fixture	41,147,173	3,246,829	428,564	-	44,822,566	10	30,615,758	1,399,253	32,015,011	12,807,555	10,531,415	
Electric Fittings	2,831,837	-	-	-	2,831,837	10	2,263,500	56,834	2,320,334	511,503	568,337	
Office Equipments	10,353,897	-	1,707,436	-	12,061,333	15	8,061,091	471,979	8,533,070	3,528,263	2,292,806	
Motor Vehicles	32,403,227	1,226,615	-	-	33,629,842	15	20,008,381	2,043,219	22,051,600	11,578,242	12,394,846	
Air Conditioners	14,452,031	68,000	-	-	14,520,031	15	10,426,838	613,979	11,040,817	3,479,214	4,025,193	
CCTV Camera	-	-	44,226	-	44,226	15	-	3,317	3,317	40,909	-	
Teaching Aids	1,936,851	-	-	-	1,936,851	15	1,617,070	47,967	1,665,037	271,814	319,781	
Computers & Software	35,429,365	607,757	-	-	36,037,122	40	34,532,046	602,030	35,134,076	903,046	897,319	
Generators	2,469,225	-	-	-	2,469,225	15	2,243,261	33,895	2,277,156	192,069	225,964	
Lab Equipments	1,075,933	-	-	-	1,075,933	15	973,519	15,362	988,881	87,052	102,414	
Library Books	14,667,728	565,395	371,578	-	15,604,701	40	13,359,875	823,615	14,183,490	1,421,211	1,307,853	
Video Conferencing	495,950	-	-	-	495,950	15	308,902	28,057	336,959	158,991	187,048	
Flagmast	-	1,132,800	-	-	1,132,800	15	-	169,920	169,920	962,880	-	
Fire & Safety Equipment	1,618,364	-	-	-	1,618,364	15	843,745	116,193	959,938	658,426	774,619	
LIFT-Otts	2,405,264	-	-	-	2,405,264	15	1,405,843	149,913	1,555,756	849,508	999,421	
TOTAL	219,726,731	6,847,396	2,551,804	-	229,125,931	-	166,175,748	7,756,295	173,932,043	55,193,888	53,550,983	

Capital W/P	-	-	-	-	-	-	-	-	-	-
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>219,726,731</b>	<b>6,847,396</b>	<b>2,551,804</b>	<b>-</b>	<b>-</b>	<b>166,175,748</b>	<b>7,756,295</b>	<b>173,932,043</b>	<b>55,193,888</b>	<b>53,550,983</b>

**DIRECTOR** *[Signature]* **GEN. SECRETARY** *[Signature]* **ACCOUNTS OFFICER** *[Signature]*

As Per Our Separate Report Of Even Date Attached

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



*[Signature]*  
**Rajesh Kumar Maheshwari**  
(Partner)  
M.No:- 089353  
Place : New Delhi  
Date : 27.10.2023