

Institute Of Management Studies, Lal Quan Branch, Ghaziabad
Unit Of Society : Institute Of Management Studies
Balance Sheet As At 31st March, 2024

LIABILITIES	Amount	ASSETS	Amount
INTER UNIT BALANCES :		FIXED ASSETS :	
IMS Hostel 1 98,780		As per schedule "A" annexed	56,199,318
IMS Hostel 2 6,083,793			
IMS Society 211,447,793	217,630,367	CURRENT ASSETS :	
SECURITY DEPOSITS :		i) Fees Receivable 8,906,384	
i) Students 2,485,630		ii) Security Deposits 1,548,888	
		iii) Advance receivable in cash or in kind for the value to be received 498,746	
CURRENT LIABILITIES & PROVISIONS :		iv) Tax deducted at source -	
A) Current Liabilities		v) Prepaid Expenses 3,275,309	14,229,327
i) Sundry Creditors 5,353,429		v) Cash and Bank Balance :	
ii) Expenses Payable 1,209,341		a) Cash in hand 143,427	
iii) Fee Received in Advance 77,546,343		b) With Scheduled Banks :	
iv) Provision for Disputed Liabilities 169,080		In Current Accounts 1,891,689	
v) Due to Scheduled Bank (Bank Overdraft - In reconciliation) 4,531,268	88,809,461	In Autosweep Accounts 18,170,000	
		In Fixed Deposit Accounts 107,724,340	
B) Provisions :		(Includes F.D.R's held in joint names and pledged with AICTE and University for affiliation etc.)	
Gratuity Payable 8,100,515		Interest Accrued on FDR's 2,531,181	130,460,637
		INTER UNIT BALANCES :	
		IMS Engineering College 70,778,385	
		IMS Dasna 45,358,306	116,136,691
Total Rs.	317,025,973	Total Rs.	317,025,973

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

DIRECTOR

GENERAL 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: 28/09/2024



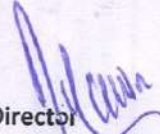
Institute Of Management Studies, Lal Quan Branch, Ghaziabad

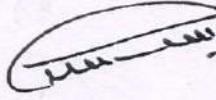
Unit Of Society : Institute Of Management Studies

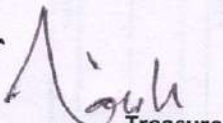
Income & Expenditure Account For The Year Ending On 31st March, 2024

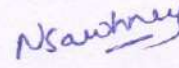
EXPENDITURE	AMOUNT	INCOME	AMOUNT
To Salary Wages & Benefits	75,092,159	By Fee Received	224,485,591
To Admission Exp.	1,435,048	By Interest Received	4,967,579
To Advertisement Expenses	11,189,994	By Miscellaneous Income	1,051,714
To Audit Fees	70,800		
To Bank Charges & Interest	27,891		
To Contribution to PF & ESI	703,580		
To Electircity & Power	4,143,775		
To Expenses on Student Activities	8,250,144		
To Faculty Development & Seminar	2,158,935		
To Fee & Subscription	2,694,179		
To Fee Concession	255,000		
To Freight & Cartage Expenses	9,400		
To Generator Running Exp.	49,971		
To Insurance	1,630,656		
To Legal & Professional Expenses	4,648,547		
To MDP	785,106		
To Misc. Exp.	27,858		
To Newspaper & Periodicals	67,840		
To Office & General Expenses	583,028		
To Petrol & Maintenance of Vehicle	1,099,254		
To Postage ,Telegram& Telephone	1,082,026		
To Printing & Stationary	761,573		
To Profit/Loss on Sale of Assets	3,009,538		
To Provision for Gratuity Othre Ret. Beni.	333,997		
To Rates & Taxes	1,076,041		
To Rent A/c	1,800,000		
To Repair & Maintenance	7,002,576		
To Research & Development Expenses	693,177		
To Scholarship	1,100,000		
To Teaching Material	26,353,178		
To Travelling & Conveyance	579,189		
To Industrial Visit	453,130		
To Depreciation	7,127,602		
To MDP Programe			
To Scholarship			
To Surplus - Excess of Income over Expenditure transferred to IMS Society	64,209,692		
Total Rs.	230,504,884		230,504,884

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


Director


General 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 : 28/09/2024

SCHEDULE 'A'
Schedule Of Fixed Assets Annexed To And Forming Part Of Balance Sheet As On 31st March, 2024

Particulars	GROSS BLOCK				Rate	DEPRECIATION			NET BLOCK			
	As on 01.04.2023	Additions		Deduction		As on 31.03.24	Up to 31.03.23	For the year	Deduction	Up to 31.03.24	As on 31.03.24	As on 31.03.23
		Up to 30.09.2023	After 30.09.2023									
Lease hold land	7,116,350	-	-	-	-	7,116,350	-	-	-	7,116,350	7,116,350	
Building	51,323,536	-	-	-	-	51,323,536	10	1,062,686	41,759,367	9,564,169	10,626,855	
Furniture & Fixture	44,822,566	-	-	-	-	44,822,566	10	1,280,756	33,295,767	11,526,799	12,807,555	
Electric Fittings	2,831,837	448,799	-	-	-	3,281,636	10	96,130	2,416,464	865,172	511,503	
Office Equipments	12,061,333	-	87,500	-	-	12,148,833	15	8,533,070	9,068,872	3,079,961	3,528,263	
Motor Vehicles	33,629,842	-	4,361,202	-	6,514,538	31,476,506	15	22,051,600	23,138,246	8,338,260	11,578,242	
Air Conditioners	14,520,031	4,144,000	3,809,280	-	-	22,473,311	15	11,040,817	12,469,995	10,003,316	3,479,214	
CCTV Camera	44,226	821,766	42,952	-	-	908,944	15	3,317	132,623	773,004	40,909	
Teaching Aids	1,936,851	-	841,812	-	-	2,778,663	15	1,665,037	135,940	1,009,718	271,814	
Computers & Software	36,037,122	79,900	-	-	-	36,117,022	40	393,178	35,527,254	589,768	903,046	
Generators	2,469,225	-	-	-	-	2,469,225	15	2,277,156	2,305,966	163,259	192,069	
Lab Equipments	1,075,933	-	-	-	-	1,075,933	15	988,881	1,001,939	73,994	87,052	
Library Books	15,604,701	-	9,359	-	-	15,614,060	40	14,183,490	14,753,846	860,214	1,421,211	
Video Conferencing	495,950	-	-	-	-	495,950	15	336,959	360,808	135,142	158,991	
Flagmast	1,132,800	-	-	-	-	1,132,800	15	169,920	314,352	818,448	962,880	
Fire & Safety Equipment	1,618,364	-	-	-	-	1,618,364	15	959,938	1,058,702	559,662	658,426	
LIFT-Otis	2,405,264	-	-	-	-	2,405,264	15	1,555,756	1,683,182	722,082	849,508	
TOTAL	229,125,931	5,495,465	9,152,105	6,514,538	237,258,963	173,932,043	-	7,127,602	181,059,645	56,199,318	55,193,888	

Capital WIP	-	-	-	-	-	-	-	-	-	-	-
Aaina Projects	-	-	-	-	-	-	-	-	-	-	-
Shri Krill Sanitation	-	-	-	-	-	-	-	-	-	-	-
TOTAL	229,125,931	5,495,465	9,152,105	6,514,538	237,258,963	173,932,043	7,127,602	-	181,059,645	56,199,318	55,193,888

Director

General Secretary

Treasurer

Accounts Officer

As Per Our Separate 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 :28/09/2024