



**IMS ENGINEERING COLLEGE GHAZIABAD
(YEAR OF ESTABLISHMENT – 2002)
[Approved by AICTE Affiliated to Dr.A.P.J.Abdul Kalam
Technical University]**



Supporting Document

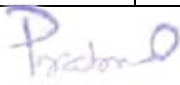
4.4.1 Average percentage of expenditure incurred on maintenance of infrastructure (physical and academic support facilities) excluding salary component during the last five years (INR in Lakhs)

Average percentage of expenditure: 180.17

4.4.1.1. Expenditure incurred on maintenance of infrastructure (physical facilities and academic support facilities) excluding salary component year wise during the last five years (INR in lakhs)

| Year | 2020 | 2019 | 2018 | 2017 | 2016 |
|---------------------|-------------|-------------|-------------|-------------|-------------|
| INR in Lakhs | 1393.1 | 1460.5 | 191.60 | 2073.6 | 2165.3 |

| Year | Budget allocated for infrastructure augmentation | Expenditure for infrastructure augmentation | Total expenditure excluding Salary | Expenditure on maintenance of academic facilities (excluding salary for human resources) | Expenditure on maintenance of physical facilities (excluding salary for human resources) |
|----------------|---------------------------------------------------------|----------------------------------------------------|-------------------------------------------|-------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------|
| 2015-16 | | 19924757 | 236464560 | | 216539803 |
| 2016-17 | | 57528477 | 264889096 | | 207360619 |
| 2017-18 | | 37152869 | 228754234 | | 191601365 |
| 2018-19 | | 54583846 | 200642845 | | 146058999 |
| 2019-20 | | 11899001 | 151212161 | | 139313160 |


 Director
 IMS Engineering College
 Ghaziabad

IMS Engineering Collage, Hapur Road Branch, Ghaziabad
(Unit Of Society : Institute Of Management Studies)
Balance Sheet As At 31st March, 2019

| LIABILITIES | | AMOUNT | ASSETS | | AMOUNT |
|---------------------------------------------------------------|--------------|---------------------|---------------------------------------------------------------------------------------------------|--------------|---------------------|
| INTER UNIT BALANCE : | | | FIXED ASSETS : | | |
| IMS Hostel | 1,68,31,450 | | As per schedule "A" annexed | | 25,87,89,141 |
| IMS Lal Quan | 7,15,20,680 | | CURRENT ASSETS : | | |
| IMS Society | 14,90,20,629 | 28,74,20,896 | i) Fees Receivable | 1,23,68,401 | |
| IMS Dasna | 5,00,48,137 | | ii) Security Deposits | 41,40,274 | |
| SECURITY DEPOSITS : | | | iii) Sundry Debtors | 1,59,51,938 | |
| i) Students | 1,78,24,190 | | iv) Prepaid Expenses | 20,96,109 | 3,45,56,722 |
| ii) Others | 4,05,000 | 1,82,29,190 | v) Cash and Bank Balance : | | |
| CURRENT LIABILITIES & PROVISIONS : | | | a) Cash in hand | 73,055 | |
| A) Current Liabilities | | | b) With Scheduled Banks : | | |
| i) Sundry Creditors | 1,00,75,360 | | In Current Accounts | 94,590 | |
| ii) Expenses Payable | 1,97,92,725 | | In Autosweep Accounts | 5,10,000 | |
| iii) Scholarship payable to Students | 43,500 | | In Fixed Deposit Accounts | 13,70,60,446 | |
| iv) Fee Received in Advance | 7,20,68,634 | | [Includes F.D.R's held in joint names and pledged with AICTE and University for affiliation etc.] | | |
| v) Due to Scheduled Bank (Bank Overdraft - In reconciliation) | 30,67,883 | 10,50,48,101 | Interest Accrued on FDR's | 1,69,27,492 | 15,46,65,583 |
| B) Provisions : | | | | | |
| Gratuity Payable | | 3,73,13,258 | | | |
| Total Rs. | | 44,80,11,446 | Total Rs. | | 44,80,11,446 |

Significant Accounting Policies And Notes To The Accounts- 'Schedule- B' Annexed


Director

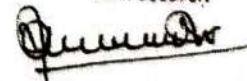

Chairman


Treasurer


Accounts Officer

As Per Our Separate Report Of Even Date Attached

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

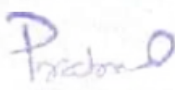


Rajesh Kumar Maheshwari
(Partner)

M.No.: 089353

Place : New Delhi

Date : 01/10/2019


Director
IMS Engineering Collage
Ghaziabad



IMS Engineering Collage, Hapur Road Branch, Ghaziabad
(Unit Of Society : Institute Of Management Studies)

SCHEDULE 'B'

Significant Accounting Policies And Notes Forming Parts Of The Accounting Ending 31st March, 2019

A. Significant Accounting Policies:

(i) Basis of Accounting:

The Accounts are prepared on historical cost basis, as a going concern, and are consistent with generally accepted accounting principals. All Income & Expenditure items having a material bearing on the financial statement are recognized on accrual basis.

(ii) Fixed Assets and Depreciation:

Fixed Assets are stated at cost less accumulated depreciation. Depreciation on all fixed assets has been charged on Written Down Value Method, at the rates as provided under Income Tax Act read with Rules there under.

(iii) Contingent Liabilities:

Contingent Liabilities are not provided for.

(iv) Retirement Benefit:

Liability towards future payment for gratuity payable to employees, have been accounted for on accrual basis.

B. Notes to Accounts:

Current Assets, Loans & Advances:

(i) All the Current Assets, Loans & Advances, in the opinion of the management, have a value on realisation which in the ordinary course of business shall at least be equal to the amount at which it is stated in the balance sheet.

(ii) Balance of parties appearing in advances, sundry creditors and other liabilities are subject to confirmations.


(iii) Fixed Assets Register is yet to be updated.

(iv) All the expenditure debited to Repairs & Maintenance related to the repairs and renovation of the existing assets/facilities and it has not brought in to existence any new assets.

(v) Figures have been rounded off nearest to rupees.

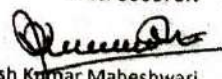

(Director)


(Chairman)


(Treasurer)


(Accounts Officer)

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


Rajesh Kumar Maheshwari
(Partner)

M.No.:089353
Place: New Delhi
Date: 01/10/2019



IMS Engineering Collage, Hapur Road Branch, Ghaziabad
(Unit Of Society : Institute Of Management Studies)
Balance Sheet As At 31st March, 2018

| LIABILITIES | AMOUNT | ASSETS | AMOUNT |
|--------------------------------------|---------------------|---------------------------------------|---------------------|
| INTER UNIT BALANCE : | | FIXED ASSETS : | |
| IMS Hostel | 1,51,81,891 | As per schedule "A" annexed | 23,32,28,217 |
| IMS Lal Quan | 7,14,89,367 | | |
| IMS Society | 15,38,93,617 | CURRENT ASSETS : | |
| IMS Dasna | 5,01,35,137 | i) Fees Receivable | 72,37,918 |
| | 29,07,00,012 | ii) Security Deposits | 28,40,274 |
| | | iii) Sundry Debtors | 53,63,746 |
| SECURITY DEPOSITS : | | iv) Prepaid Expenses | 31,13,012 |
| i) Students | 2,26,43,560 | | 1,85,54,950 |
| ii) Others | 4,23,000 | v) Cash and Bank Balance : | |
| | 2,30,66,560 | a) Cash in hand | 1,15,438 |
| | | b) With Scheduled Banks : | |
| CURRENT LIABILITIES | | In Current Accounts | 55,882 |
| & PROVISIONS : | | In Autosweep Accounts | 52,35,000 |
| A) Current Liabilities | | In Fixed Deposit Accounts | 17,29,97,925 |
| i) Sundry Creditors | 1,13,47,906 | (Includes F.D.R's held in joint names | |
| ii) Expenses Payable | 1,38,58,948 | and pledged with AICTE and | |
| iii) Scholarship payable to students | 43,500 | University for affiliation etc.) | |
| iv) Fee Received in Advance | 7,15,54,276 | Interest Accrued on FDR's | 1,53,74,331 |
| v) Due to Scheduled Bank (Bank | 53,98,018 | | 19,37,78,576 |
| Overdraft - In reconciliation) | 10,22,02,648 | | |
| B) Provisions : | | | |
| Gratuity Payable | 2,95,92,523 | | |
| Total Rs. | 44,55,61,743 | Total Rs. | 44,55,61,743 |

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Significant Accounting Policies And Notes To The Accounts- 'Schedule- B' Annexed

Director

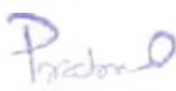
Chairman

Treasurer

Accounts Officer

As Per Our Seperate Report Of Even Date Attached

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


Director
IMS Engineering College
Ghaziabad

Rajesh Kumar Maheshwari
(Partner)
M.No.:- 089353
Place : New Delhi
Date : 29.09.2018

**IMS Engineering Collage, Hapur Road Branch, Ghaziabad
(Unit Of Society : Institute Of Management Studies)**

SCHEDULE 'B'

Significant Accounting Policies And Notes Forming Parts Of The Accounting Ending 31st March, 2017

A. Significant Accounting Policies:

(i) Basis of Accounting:

The Accounts are prepared on historical cost basis, as a going concern, and are consistent with generally accepted accounting principals. All Income & Expenditure items having a material bearing on the financial statement are recognized on accrual basis.

(ii) Fixed Assets and Depreciation:

Fixed Assets are stated at cost less accumulated depreciation. Depreciation on all fixed assets has been charged on Written Down Value Method, at the rates as provided under Income Tax Act read with Rules there under.

(iii) Contingent Liabilities:

Contingent Liabilities are not provided for.

(iv) Retirement Benefit:

Liability towards future payment for gratuity payable to employees, have been accounted for on accrual basis.

B. Notes to Accounts:

Current Assets, Loans & Advances:

- (i) All the Current Assets, Loans & Advances, in the opinion of the management, have a value on realisation which in the ordinary course of business shall at least be equal to the amount at which it is stated in the balance sheet.
- (ii) Balance of parties appearing in advances, sundry creditors and other liabilities are subject to confirmations.
- (iii) Fixed Assets Register is yet to be updated.
- (iv) All the expenditure debited to Repairs & Maintenance related to the repairs and renovation of the existing assets/facilities and it has not brought in to existence any new assets.
- (v) Figures have been rounded off nearest to rupees.

(Director)

(Chairman)

Pridon

(Treasurer)

(Accounts Officer)

Director
IMS Engineering College
Ghaziabad

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

Rajesh Kumar Maheshwari

IMS Engineering Collage, Hapur Road Branch, Ghaziabad
(Unit Of Society : Institute Of Management Studies)
Balance Sheet As At 31st March, 2017

| LIABILITIES | | AMOUNT | ASSETS | | AMOUNT |
|---------------------------------------------------------------|--------------|---------------------|---------------------------------------------------------------------------------------------------|--------------|---------------------|
| INTER UNIT BALANCE : | | | FIXED ASSETS : | | |
| IMS Hostel | 1,41,28,078 | | As per schedule "A" annexed | | 22,60,55,909 |
| IMS Lal Quan | 6,81,52,688 | | CURRENT ASSETS : | | |
| IMS Society | 10,25,28,883 | 23,45,34,785 | i) Fees Receivable | 1,24,02,067 | |
| IMS Dasna | 4,97,25,137 | | ii) Security Deposits | 25,15,146 | |
| SECURITY DEPOSITS : | | | iii) Sundry Debtors | 12,04,925 | |
| i) Students | 1,97,12,525 | 2,01,53,525 | iv) Prepaid Expenses | 21,19,280 | 1,82,41,418 |
| ii) Others | 4,41,000 | | v) Cash and Bank Balance : | | |
| Loan From ICICI Bank | | 2,09,474 | a) Cash in hand | 6,39,188 | |
| CURRENT LIABILITIES & PROVISIONS : | | | b) With Scheduled Banks : | | |
| A) Current Liabilities | | | In Current Accounts | 20,19,223 | |
| i) Sundry Creditors | 73,59,882 | | In Autosweep Accounts | 2,13,50,000 | |
| ii) Expenses Payable | 1,37,42,816 | | In Fixed Deposit Accounts | 10,53,97,925 | |
| iii) Scholarship payable to students | 20,06,841 | | (Includes F.D.R's held in joint names and pledged with AICTE and University for affiliation etc.) | | |
| iv) Fee Received in Advance | 7,76,55,826 | | Interest Accrued on FDR's | 1,28,37,597 | 14,22,43,933 |
| v) Due to Scheduled Bank (Bank Overdraft - In reconciliation) | 55,32,678 | 10,62,98,043 | | | |
| B) Provisions : | | | | | |
| Gratuity Payable | | 2,53,45,433 | | | |
| Total Rs. | | 38,65,41,260 | Total Rs. | | 38,65,41,260 |

Significant Accounting Policies And Notes To The Accounts- 'Schedule- B' Annexed


Director


Chairman


Treasurer


Accounts Officer

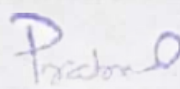
Certified to be correct in Accordance with the books of accounts produced

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





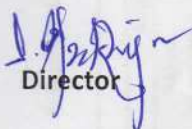
Rajesh Kumar Maheshwari
(Partner)
M.No.:- 089353
Place : New Delhi
Date : 29.09.2017

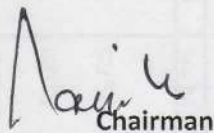

Director
IMS Engineering College
Ghaziabad

IMS Engineering Collage, Hapur Road Branch, Ghaziabad
(Unit Of Society : Institute Of Management Studies)
Income & Expenditure Account For The Year Ending On 31st March, 2017

| EXPENDITURE | AMOUNT | INCOME | AMOUNT |
|------------------------------------------------------------------------------|---------------------|-------------------------|---------------------|
| To Salary & Other Benefits | 14,52,99,159 | By Fee Earned | 33,66,62,834 |
| To Contribution to Provident & other Funds | 24,26,242 | By Interest Earned | 1,13,11,687 |
| To Examination Expenses | 11,32,172 | By Miscellaneous Income | 71,11,499 |
| To Expenses - NBA Meet | 1,39,062 | | |
| To Distribution of Study Material to Students | 1,63,93,193 | | |
| To Dress Marterial Charges | 54,51,075 | | |
| To Festival & Functions | 27,89,967 | | |
| To Insurance Expenses | 35,23,186 | | |
| To Interest & Bank Charges | 60,658 | | |
| To Interest of Vehcile Loan | 1,55,635 | | |
| To Bus Charges | 12,80,500 | | |
| To Office & General Exp. | 2,85,547 | | |
| To Photocopy Charges | 93,813 | | |
| To Printing & Stationery | 31,88,593 | | |
| To Professional Exp. | 6,51,267 | | |
| To Tour & Travels | 8,05,020 | | |
| To Travelling & Conveyance | 15,44,804 | | |
| To Expenditure on Students Activities | 53,95,637 | | |
| To Lab Consumables | 91,679 | | |
| To Postage, Telegram & Telephone | 21,89,004 | | |
| To Petrol & Maintenance of Vehicles | 2,08,504 | | |
| To Faculty Development Expenses | 25,848 | | |
| To Fees & Subscription | 26,48,492 | | |
| To Power & Electricity Charges | 1,70,14,575 | | |
| To Audit Fees | 30,000 | | |
| To Advertisement and Publicity | 45,58,842 | | |
| To Repair & Maintenance | 3,03,09,967 | | |
| To Books, News Paper & Periodicals | 28,711 | | |
| To Miscellaneous Expenses | 53,265 | | |
| To Fee Concession | 1,55,67,490 | | |
| To Provision for Gratuity | 73,45,606 | | |
| To Depreciation | 2,75,64,205 | | |
| To IMS Today (Monthly Newspaper) | 15,73,891 | | |
| To Pollution Control Charges | 18,493 | | |
| To Surplus - Excess of Income over Expenditure transferred to IMS Society | 5,52,41,919 | | |
| Total Rs. | 35,50,86,020 | Total Rs. | 35,50,86,020 |

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


Director

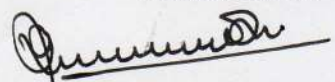

Chairman


Treasurer


Accounts Officer

Certified to be correct in accordance with the books of accounts produced
For Maheshwari R & Associates LLP
Chartered Accountants
FRN:-500070N




Rajesh Kumar Maheshwari
(Partner)

M.No.:- 089353

Place : New Delhi

Date : 29.09.2017

IMS Engineering Collage, Hapur Road Branch, Ghaziabad
(Unit Of Society : Institute Of Management Studies)

SCHEDULE 'A'
Schedule Of Fixed Assets Annexed To And Forming Part Of Balance Sheet As On 31st March, 2017

| Particulars | GROSS BLOCK | | | | | Rate | DEPRECIATION | | | | NET BLOCK | |
|--------------------------------------------------|---------------------|------------------|--------------------|-----------------|---------------------|------|---------------------|--------------------|-----------|---------------------|---------------------|---------------------|
| | As on 01.04.16 | Additions | | Deduction | As on 31.03.17 | | Up to 31.03.16 | For the year | Deduction | Up to 31.03.17 | As on 31.03.17 | As on 31.03.16 |
| | | Up to 30.09.2016 | After 30.09.2016 | | | | | | | | | |
| Free hold land | 4,58,21,407 | - | - | - | 4,58,21,407 | - | - | - | - | 4,58,21,407 | 4,58,21,407 | |
| Building | 24,68,44,694 | - | 4,35,27,412 | - | 29,03,72,106 | 10 | 15,84,63,773 | 1,10,14,463 | - | 16,94,78,236 | 12,08,93,870 | 8,83,80,921 |
| Furniture & Fixture | 4,02,50,321 | - | - | - | 4,02,50,321 | 10 | 1,72,23,798 | 23,02,652 | - | 1,95,26,450 | 2,07,23,871 | 2,30,26,523 |
| Electric Fittings | 98,94,201 | - | - | - | 98,94,201 | 10 | 48,79,847 | 5,01,435 | - | 53,81,282 | 45,12,919 | 50,14,354 |
| Office Equipments | 44,35,131 | 1,84,050 | 16,837 | - | 46,36,018 | 15 | 19,48,188 | 4,01,912 | - | 23,50,100 | 22,85,918 | 24,86,943 |
| Motor Vehicles | 1,00,30,096 | - | - | 2,00,000 | 98,30,096 | 15 | 32,02,686 | 9,94,112 | - | 41,96,798 | 56,33,298 | 68,27,410 |
| Air Conditioners | 1,00,84,543 | 65,000 | - | - | 1,01,49,543 | 15 | 41,68,911 | 8,97,095 | - | 50,66,006 | 50,83,537 | 59,15,632 |
| Teaching Aids | 12,88,148 | - | - | - | 12,88,148 | 15 | 7,94,147 | 74,100 | - | 8,68,247 | 4,19,901 | 4,94,001 |
| Computers | 5,83,45,708 | 25,725 | 1,34,99,550 | - | 7,18,70,983 | 60 | 4,79,34,092 | 1,03,12,270 | - | 5,82,46,362 | 1,36,24,621 | 1,04,11,616 |
| Lab Equipments | 1,97,09,435 | - | 9,118 | - | 1,97,18,553 | 15 | 1,37,76,149 | 8,90,677 | - | 1,46,66,826 | 50,51,727 | 59,33,286 |
| Library Books | 30,72,036 | - | 4,20,805 | 20,020 | 34,72,821 | 15 | 20,92,492 | 1,75,489 | - | 22,67,981 | 12,04,840 | 9,79,544 |
| TOTAL (A) | 44,97,75,720 | 2,74,775 | 5,74,73,722 | 2,20,020 | 50,73,04,197 | | 25,44,84,083 | 2,75,64,205 | | 28,20,48,288 | 22,52,55,909 | 19,52,91,637 |
| Capital Work in Progress (Including Advances) | 8,00,000 | - | - | - | 8,00,000 | | - | - | - | - | 8,00,000 | 8,00,000 |
| TOTAL (B) | 8,00,000 | | | | 8,00,000 | | | | | | | |
| TOTAL (A) + (B) | 45,05,75,720 | 2,74,775 | 5,74,73,722 | 2,20,020 | 50,81,04,197 | | 25,44,84,083 | 2,75,64,205 | | 28,20,48,288 | 22,60,55,909 | 19,60,91,637 |

[Signature]
Director

[Signature]
Chairman

[Signature]
Treasurer

[Signature]
Accounts Officer

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 : 29.09.2017

[Signature]
Director
IMS Engineering College
Ghaziabad

IMS Engineering Collage, Hapur Road Branch, Ghaziabad
(Unit Of Society : Institute Of Management Studies)

SCHEDULE 'B'

Significant Accounting Policies And Notes Forming Parts Of The Accounting Ending 31st March, 2017

A. Significant Accounting Policies:

(i) Basis of Accounting:

The Accounts are prepared on historical cost basis, as a going concern, and are consistent with generally accepted accounting principals. All Income & Expenditure items having a material bearing on the financial statement are recognized on accrual basis.

(ii) Fixed Assets and Depreciation:

Fixed Assets are stated at cost less accumulated depreciation. Depreciation on all fixed assets has been charged on Written Down Value Method, at the rates as provided under Income Tax Act read with Rules there under.

(iii) Contingent Liabilities:

Contingent Liabilities are not provided for.

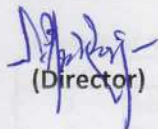
(iv) Retirement Benefit:

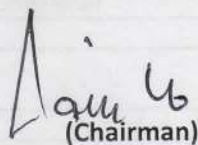
Liability towards future payment for gratuity payable to employees, have been accounted for on accrual basis.

B. Notes to Accounts:

Current Assets, Loans & Advances:

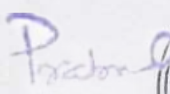
- (i) All the Current Assets, Loans & Advances, in the opinion of the management, have a value on realisation which in the ordinary course of business shall at least be equal to the amount at which it is stated in the balance sheet.
- (ii) Balance of parties appearing in advances, sundry creditors and other liabilities are subject to confirmations.
- (iii) Fixed Assets Register is yet to be updated.
- (iv) All the expenditure debited to Repairs & Maintenance related to the repairs and renovation of the existing assets/facilities and it has not brought in to existence any new assets.
- (v) Figures have been rounded off nearest to rupees.


(Director)


(Chairman)

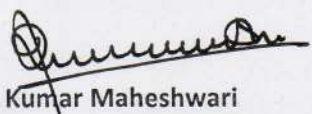

(Treasurer)


(Accounts Officer)


Director
IMS Engineering Collage
Ghaziabad



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


Rajesh Kumar Maheshwari
(Partner)

M.No.:-089353
Place: New Delhi
Date: 29.09.2017

IMS Engineering Collage, Hapur Road Branch, Ghaziabad
(Unit Of Society : Institute Of Management Studies)

Schedule of Sundry Creditors

| S. No. | Particulars | Amount |
|--------|--------------------------------------------------|------------------|
| 1 | ICICI Lombard General Insurance Co. Ltd. | (936) |
| 2 | Kagra Services | 2,69,701 |
| 3 | Kailash Chand | 14,062 |
| 4 | Maruti Security Services | 71,973 |
| 5 | B.K.House Keeping | 1,73,250 |
| 6 | Chhotay Lal | 16,648 |
| 7 | Ajay Nursery | 99,000 |
| 8 | Ajay News Paper Agency | 2,470 |
| 9 | Andros & Co. | 52,500 |
| 10 | Digital Info Media Pvt Ltd | 1,011 |
| 11 | Mod Shield Pest Control | 12,375 |
| 12 | Computer Society Of India | 25,779 |
| 13 | Delhi Enterprises | 1,906 |
| 14 | Easy Vacations Pvt Ltd | 1,500 |
| 15 | Garg Enterprises | 16,209 |
| 16 | Gazraj Security Guards Pvt Ltd | 5,68,775 |
| 17 | Genetic Engineers & Molecular | 27,305 |
| 18 | M.S Enterprises | 4,400 |
| 19 | New Vastralok | 67,425 |
| 20 | Ram Pal Singh Tyagi | 10,700 |
| 21 | Overnite Express | 1,691 |
| 22 | Stale | 4,214 |
| 23 | NSS From UPTU | 11,223 |
| 24 | U.P Pollution Control board | 2,27,275 |
| 25 | Sea Impex Overseas (P) Ltd. | 61,595 |
| 26 | Micro Small Medium Enterprises (MSME) | 9,71,118 |
| 27 | RNJ Traders | 19,076 |
| 28 | Saakshi Communications | 17,226 |
| 29 | Shitul Cabs | 34,443 |
| 30 | Shree Bankey Bihari Caters | 2,22,083 |
| 31 | S S Designers & Printers | 31,350 |
| 32 | Vaishnavi Tour & Travels | 67,122 |
| 33 | Vasundhra Cement Agency | 1,34,000 |
| 34 | Verma Prize Centre | 1,208 |
| 35 | Dr. A.P.J. Abdul Kalam Univ. Exam | 28,79,433 |
| 36 | Mahamaya Technical University | 2,07,389 |
| 37 | Unistar Aquatech (P) Ltd | 19 |
| 38 | UP Technical University | 5,50,662 |
| 39 | UPTU (Evaluation) | 5,22,818 |
| 40 | Innovation & Entrepreneurship Development Centre | (47,916) |
| 41 | Samar Cool Air Conditioner | 7,800 |
| | Total Rs. | 73,59,882 |

Schedule of Advances

| S. No. | Particulars | Amount |
|--------|--------------------------------------------|------------------|
| 1 | Advance to Staff (Mohit Kumar) | 14,448 |
| 2 | Trucul Inc. | 3,99,999 |
| 3 | PHY Market Research & Technologies Pvt Ltd | 50,000 |
| 4 | United India Insurance Co. Ltd | 32,601 |
| 5 | UPTU Exam | 86,261 |
| 6 | GBTU Lucknow | 1,73,453 |
| 7 | Dr. A.P.J Abdul Kalam Univ. | 1,53,904 |
| 8 | Halwasiya IT Solutions | 1,90,000 |
| 9 | Informatics Publishing Ltd. | 69,000 |
| 10 | Advance Recoverable from Staff | 31,485 |
| 11 | IMPREST A/C | |
| | Kundan Lal Dhingra | 1,803 |
| | Sanjay Gautam | 313 |
| | Sanjay Kumar | 1,658 |
| | Total Rs. | 12,04,925 |

For Institute Of Management Studies, Ghaziabad

[Signature]
DIRECTOR

[Signature]
CHAIRMAN

[Signature]
TREASURER

[Signature]
ACCOUNT OFFICERS







Schedule of Expenses Payable

| S. No. | Particulars | Amount |
|------------------|-------------------------------|--------------------|
| 1 | Fees Payable To University | 8,46,005 |
| 2 | T.D.S. Payable A/c | 10,16,460 |
| 3 | Amount Payable A/c | 66,904 |
| 4 | Audit Fee Payable | 30,000 |
| 5 | CPF Payable A/c | 3,33,292 |
| 6 | Degree Fee (Students) | 4,32,200 |
| 7 | Electricity Expenses Payable | 1,93,089 |
| 8 | ESI Payable A/c | 56,658 |
| 9 | Medical Insurance Claims | 5,300 |
| 10 | MTU (Even Sem.) Reimbursement | 28,060 |
| 11 | Salary Payable | 1,07,13,345 |
| 12 | Telephone Expenses Payable | 21,259 |
| 13 | ESI A/c (Employee) | 244 |
| Total Rs. | | 1,37,42,816 |

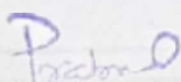
Schedule of Fees Payable To University

| S. No. | Particulars | Amount |
|------------------|-------------------------------|-----------------|
| 1 | Back Paper Fees | 7,41,200 |
| 2 | Challenge from Fees | 1,74,000 |
| 3 | Scrutiny Fees | 16,000 |
| 4 | Examination & Other Fees 2011 | 38,450 |
| 5 | Examination & Other Fees 2012 | 1,59,050 |
| 6 | Examination & Other Fees 2013 | 14,450 |
| 7 | Examination & Other Fees 2014 | 2,67,000 |
| 8 | Examination & Other Fees 2015 | 7,200 |
| 9 | Examination & Other Fees 2016 | (5,71,345) |
| Total Rs. | | 8,46,005 |

For Institute Of Management Studies, Ghaziabad

 **DIRECTOR**
  **CHAIRMAN**
  **TREASURER**
  **ACCOUNT OFFICERS**




 Director
IMS Engineering College
 Ghaziabad

IMS Engineering Collage, Hapur Road Branch, Ghaziabad
(Unit Of Society : Institute Of Management Studies)

Schedule of Fees Earned

| S. No. | Particulars | Amount |
|--------|-----------------------------------------------------|---------------------|
| 1 | Admission Fees | 7,52,90,500 |
| 2 | Annual Fees | 21,22,07,000 |
| 3 | Academic Industry Interface Fees | 5,62,500 |
| 4 | Alumni Fee | 8,67,984 |
| 5 | College Placement Fees | 16,80,000 |
| 6 | Convocation Fee | 14,04,000 |
| 7 | Corporate Resource Centre & Academia Indu. Interfac | 2,65,000 |
| 8 | Dept. Society & Techno Cultural Activites Fee | 43,35,000 |
| 9 | Deptt. Society and Allied Activity Fee | 4,08,000 |
| 10 | Development Fees | 36,40,000 |
| 11 | Extra Curricular & Co-Curricular Activity Fee | 15,85,000 |
| 12 | Insurance for Student | 23,75,250 |
| 13 | Internet & Intranet Fees | 82,31,500 |
| 14 | Internet, Intranet & Master Electronic I Card Fee | 22,69,000 |
| 15 | Library Lending Charges(Books & Journals) | 4,20,000 |
| 16 | Master Electronic I Card Fee | 2,96,200 |
| 17 | Online Courseware/ Journals & PDP | 3,67,500 |
| 18 | Placemnet Related Activity Fees | 3,00,000 |
| 19 | Registration Fees | 7,90,900 |
| 20 | Training Modules Fee | 1,23,16,700 |
| 21 | Book Bank, Book Lending & Library Fee | 44,52,000 |
| 22 | Text Book Lending Fee | 25,98,800 |
| | Total Rs. | 33,66,62,834 |

Schedule of Misc. Income

| S. No. | Particulars | Amount |
|--------|---------------------------------------------------|------------------|
| 1 | Dress Material Charges | 51,54,500 |
| 2 | Fee Retaintion A/c | 3,37,100 |
| 3 | Library Fine | 1,32,210 |
| 4 | Misc. Receipts | 4,36,256 |
| 5 | National Conference on Biotechnology Prespectives | 70,187 |
| 6 | Rent Received | 84,996 |
| 7 | UPSEE Entrance Exam. | 53,950 |
| 8 | Tansport (Route-I) | 5,49,200 |
| 9 | Tansport (Route-II) | 1,70,600 |
| 10 | Tansport (Route-III) | 1,22,500 |
| | Total Rs. | 71,11,499 |

Schedule of Distribution of Study Material to Students

| S. No. | Particulars | Amount |
|--------|--------------------------------------------|--------------------|
| 1 | Book Bank, Book Lending & Library Fee | 84,83,714 |
| 2 | Text Book Lending Fee | 47,96,057 |
| 3 | Distribution of Study Material to Students | 31,13,422 |
| | Total Rs. | 1,63,93,193 |

Schedule of Bus Charges

| S. No. | Particulars | Amount |
|--------|----------------------|------------------|
| 1 | Tansport (Route-I) | 6,55,000 |
| 2 | Tansport (Route-II) | 4,73,000 |
| 3 | Tansport (Route-III) | 1,52,500 |
| | Total RS. | 12,80,500 |

For Institute Of Management Studies, Ghaziabad

 DIRECTOR
  CHAIRMAN
  TREASURER
  ACCOUNT OFFICERS



IMS ENGINEERING COLLEGE, HAPUR ROAD BRANCH, GHAZIABAD

(UNIT OF SOCIETY : INSTITUTE OF MANAGEMENT STUDIES)

BALANCE SHEET AS AT 31st MARCH, 2016

| LIABILITIES | | AMOUNT | ASSETS | | AMOUNT |
|---------------------------------------------------------------|-------------------|---------------|---------------------------------------------------------------------------------------------------|-------------------|---------------|
| INTER UNIT BALANCE : | | | FIXED ASSETS : | | |
| IMS Hostel | 11,931,996 | | As per schedule "A" annexed | | 201,091,637 |
| IMS Lal Quan | 71,715,174 | | CURRENT ASSETS : | | |
| IMS Society | 103,420,652 | | i) Fees Receivable | 6,944,998 | |
| IMS Dasna | <u>49,668,087</u> | 236,735,909 | ii) Security Deposits | 2,340,775 | |
| SECURITY DEPOSITS : | | | iii) Advance receivable in cash or in kind for the value to be received | 2,631,824 | |
| i) Students | 21,019,745 | | iv) Prepaid Expenses | <u>2,066,409</u> | 13,984,006 |
| ii) Others | <u>431,000</u> | 21,450,745 | v) Cash and Bank Balance : | | |
| Loan From ICICI Bank | | | a) Cash in hand | 64,814 | |
| | | 2,588,839 | b) With Scheduled Banks : | | |
| CURRENT LIABILITIES & PROVISIONS : | | | In Current Accounts | 1,979,220 | |
| A) Current Liabilities | | | In Autosweep Accounts | 26,330,000 | |
| i) Sundry Creditors | 4,135,937 | | In Fixed Deposit Accounts | 119,197,925 | |
| ii) Expenses Payable | 12,421,389 | | (Includes F.D.R's held in joint names and pledged with AICTE and University for affiliation etc.) | | |
| iii) Scholarship payable to students | 1,923,341 | | Interest Accrued on FDR's | <u>12,373,185</u> | 159,945,144 |
| iv) Fee Received in Advance | 74,218,516 | | Total Rs. | | |
| v) Due to Scheduled Bank (Bank Overdraft - In reconciliation) | <u>3,310,934</u> | 96,010,117 | 375,020,787 | | |
| B) Provisions : | | | Total Rs. | | |
| Gratuity Payable | <u>18,235,177</u> | 18,235,177 | 375,020,787 | | |

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

[Signature]
Director

[Signature]
Chairman

[Signature]
Treasurer

[Signature]
Accounts Officer

CERTIFIED TO BE CORRECT IN ACCORDANCE WITH THE BOOKS OF ACCOUNTS PRODUCED

[Signature]
Director
IMS Engineering College
Ghaziabad



[Signature]
Rajesh Kumar Maheshwari
M.No.: 089353

Place : Ghaziabad
Date : 29.08.2016

IMS ENGINEERING COLLEGE, HAPUR ROAD BRANCH, GHAZIABAD
(UNIT OF SOCIETY: INSTITUTE OF MANAGEMENT STUDIES)
INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDING ON 31ST MARCH, 2016

| EXPENDITURE | AMOUNT | INCOME | AMOUNT |
|------------------------------------------------------------------------------|--------------------|-------------------------|--------------------|
| To Salary & Other Benefits | 142,594,056 | By Fee Earned | 337,253,450 |
| To Contribution to Provident & other Funds | 2,661,894 | By Interest Earned | 11,700,731 |
| To Examination Expenses | 732,082 | By Miscellaneous Income | 12,841,572 |
| To Distribution of Study Material to Students | 10,633,813 | | |
| To Uniform Expenses for Students | 7,396,950 | | |
| To Expenditure on Students Activities | 3,930,481 | | |
| To Bus Charges | 1,635,850 | | |
| To Laboratory Expenses | 129,048 | | |
| To Printing & Stationery | 2,355,934 | | |
| To Postage, Telegram & Telephone | 4,061,514 | | |
| To Travelling & Conveyance | 137,050 | | |
| To Petrol & Maintenance of Vehicles | 77,239 | | |
| To Faculty Development Expenses | 40,884 | | |
| To Insurance | 1,807,662 | | |
| To Fees & Subscription | 2,430,478 | | |
| To Power & Electricity Charges | 15,547,312 | | |
| To Office Expenses | 329,764 | | |
| To Audit Fees | 34,500 | | |
| To Interest & Bank Charges | 424,880 | | |
| To Advertisement and Publicity | 5,343,800 | | |
| To Repair & Maintenance | 25,517,319 | | |
| To Books, News Paper & Periodicals | 616,059 | | |
| To Miscellaneous Expenses | 13,957 | | |
| To Fee Concession | 14,093,115 | | |
| To Student Security Refund (w/off) | 30,000 | | |
| To Academic Fees w/off (Prev. years) | 4,590,225 | | |
| To Tour & Travels | 390,278 | | |
| To Prior Paid Expenses | 75,000 | | |
| To Pollution Control Charges | 75,000 | | |
| To Provision for Gratuity | 4,385,063 | | |
| To Depreciation | 22,437,140 | | |
| To Surplus - Excess of Income over Expenditure transferred to IMS Society | 87,267,406 | | |
| TOTAL Rs. | 361,795,753 | TOTAL Rs. | 361,795,753 |

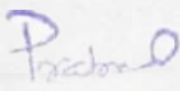
SIGNIFICANT ACCOUNTING POLICIES AND NOTES TO THE ACCOUNTS -
'SCHEDULE - B ' ANNEXED


Director


Chairman

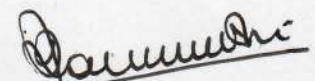

Treasurer


Accounts Officer


Director
IMS Engineering College
Ghaziabad

CERTIFIED TO BE CORRECT IN ACCORDANCE WITH THE
BOOKS OF ACCOUNTS PRODUCED




Rajesh Kumar Maheshwari
M.No.:- 089353

Place : Ghaziabad
Date : 29.08.2016

IMS ENGINEERING COLLEGE, HAPUR ROAD BRANCH, GHAZIABAD
(UNIT OF SOCIETY : INSTITUTE OF MANAGEMENT STUDIES)

SCHEDULE 'A'
SCHEDULE OF FIXED ASSETS ANNEXED TO AND FORMING PART OF BALANCE SHEET AS ON 31ST MARCH, 2016

| Particulars | GROSS BLOCK | | | | | Rate | DEPRECIATION | | | | NET BLOCK | |
|--------------------------------------------------|--------------------|------------------|-------------------|---------------|--------------------|------|--------------------|-------------------|-----------|--------------------|--------------------|----------------|
| | As on 01.04.15 | Additions | | Deduction | As on 31.03.16 | | Up to 31.03.15 | For the year | Deduction | Up to 31.03.16 | As on 31.03.16 | As on 31.03.15 |
| | | Up to 30.09.2015 | After 30.09.2015 | | | | | | | | | |
| Free hold land | 45,821,407 | - | - | - | 45,821,407 | - | - | - | - | 45,821,407 | 45,821,407 | |
| Building | 246,844,694 | - | - | - | 246,844,694 | 10 | 148,643,671 | 9,820,102 | - | 158,463,773 | 88,380,921 | |
| Furniture & Fixture | 36,398,914 | 897,250 | 2,954,157 | - | 40,250,321 | 10 | 14,829,415 | 2,394,383 | - | 17,223,798 | 23,026,523 | |
| Electric Fittings | 9,894,201 | - | - | - | 9,894,201 | 10 | 4,322,697 | 557,150 | - | 4,879,847 | 5,014,354 | |
| Office Equipments | 3,533,436 | 233,800 | 667,895 | - | 4,435,131 | 15 | 1,568,248 | 379,940 | - | 1,948,188 | 2,486,943 | |
| Motor Vehicles | 9,359,956 | 670,140 | - | - | 10,030,096 | 15 | 1,997,849 | 1,204,837 | - | 3,202,686 | 6,827,410 | |
| Air Conditioners | 9,107,092 | 795,391 | 182,060 | - | 10,084,543 | 15 | 3,141,040 | 1,027,871 | - | 4,168,911 | 5,915,632 | |
| Teaching Aids | 1,288,148 | - | - | - | 1,288,148 | 15 | 706,970 | 87,177 | - | 794,147 | 494,001 | |
| Computers | 45,235,134 | - | 13,110,574 | - | 58,345,708 | 60 | 42,149,599 | 5,784,493 | - | 47,934,092 | 10,411,616 | |
| Lab Equipments | 19,709,435 | - | - | - | 19,709,435 | 15 | 12,729,098 | 1,047,051 | - | 13,776,149 | 5,933,286 | |
| Library Books | 2,658,546 | - | 438,875 | 25,385 | 3,072,036 | 15 | 1,958,356 | 134,136 | - | 2,092,492 | 979,544 | |
| TOTAL (A) | 429,850,963 | 2,596,581 | 17,353,561 | 25,385 | 449,775,720 | | 232,046,943 | 22,437,140 | - | 254,484,083 | 195,291,637 | |
| Capital Work in Progress (Including Advances) | 800,000 | - | 5,000,000 | - | 5,800,000 | | - | - | - | - | 5,800,000 | |
| TOTAL (B) | 800,000 | - | 5,000,000 | - | 5,800,000 | | - | - | - | - | 5,800,000 | |
| TOTAL (A) + (B) | 430,650,963 | 2,596,581 | 22,353,561 | 25,385 | 455,575,720 | | 232,046,943 | 22,437,140 | - | 254,484,083 | 201,091,637 | |
| | | | | | | | | | | | 198,604,020 | |

[Signature]
Director

[Signature]
Chairman

[Signature]
Treasurer

[Signature]
Accounts Officer

CERTIFIED TO BE CORRECT IN ACCORDANCE WITH THE BOOKS
OF ACCOUNTS PRODUCED



[Signature]
Rajesh Kumar Maheshwari
M.No.:- 089353

Place : Ghaziabad
Date : 29.08.2016

[Signature]
Director
IMS Engineering College
Ghaziabad

IMS ENGINEERING COLLEGE, HAPUR ROAD BRANCH, GHAZIABAD
(UNIT OF SOCIETY: INSTITUTE OF MANAGEMENT STUDIES)

SCHEDULE 'B'

SIGNIFICANT ACCOUNTING POLICIES AND NOTES FORMING PARTS OF THE ACCOUNTS ENDING 31ST MARCH, 2016

A. Significant Accounting Policies:

(i) Basis of Accounting:

The Accounts are prepared on historical cost basis, as a going concern, and are consistent with generally accepted accounting principals. All Income & Expenditure items having a material bearing on the financial statement are recognized on accrual basis.

(ii) Fixed Assets and Depreciation:

Fixed Assets are stated at cost less accumulated depreciation. Depreciation on all fixed assets has been charged on Written Down Value Method, at the rates as provided under Income Tax Act read with Rules there under.

(iii) Contingent Liabilities:

Contingent Liabilities are not provided for.

(iv) Retirement Benefit:

Liability towards future payment for gratuity payable to employees, have been accounted for on accrual basis.

B. Notes to Accounts:

Current Assets, Loans & Advances:

(i)

All the Current Assets, Loans & Advances, in the opinion of the management, have a value on realisation which in the ordinary course of business shall at least be equal to the amount at which it is stated in the balance sheet.

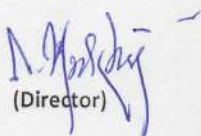
(ii)

Balance of parties appearing in advances, sundry creditors and other liabilities are subject to confirmations.

(iii) Fixed Assets Register is yet to be updated.

(iv) All the expenditure debited to Repairs & Maintenance related to the repairs and renovation of the existing assets/facilities and it has not brought in to existence any new assets.

(v) Figures have been rounded off nearest to rupees.

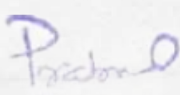

(Director)


(Chairman)

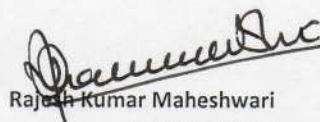

(Treasurer)


(Accounts Officer)

Place: Ghaziabad
Date: 29.08.2016


Director
IMS Engineering College
Ghaziabad




Rajesh Kumar Maheshwari
M.No.: -089353