



# IMS ENGINEERING COLLEGE, GHAZIABAD

(Affiliated to Dr. A.P.J. Abdul Kalam Technical University, Lucknow Uttar Pradesh & Approved by AICTE, New Delhi)

NH-09, Adhyatmik Nagar, Near Dasna, Distt: Ghaziabad, Uttar Pradesh Website: <https://www.imsec.ac.in>

## SUPPORTING DOCUMENTS NAAC AQAR: 2020-21

<b>4.2.3</b>	<p><i>Expenditure for purchase of books/e-books and subscription to journals/e- journals during the year (INR in Lakhs)</i></p> <p style="text-align: right;"><b>- 1,50,750/-</b></p> <p><b>Attachment:</b> <i>Payment details of subscription &amp; Audited Statement</i></p>
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# Institute's Fees/Dues details (संस्थान की फीस / बकाया विवरण)

Search Criteria (खोज मापदंड)

Institute's Code and Name.: (संस्थान का कोड और नाम)

143 I.M.S. ENGINEERING COLLEGE,GHAZIABAD



SEARCH (खोज)

Fees/Dues details (फीस / बकाया विवरण)

Payment details (भुगतान विवरण) 

Total Payable Amount	MisNo	Pay	PaymentStatus
120000	eLib1920143		SUCCESS
150000	eLib2021143		SUCCESS
250000	eLib2022143		SUCCESS
10000	IMS000000001232		Success
184800	SGST2020143		SUCCESS

Session 2019-20 

Session 2018-19 (Fees/Dues) (सत्र 2018-19 (शुल्क / बकाया)) 

Session 2017-18 (Fees/Dues) (सत्र 2017-18 (शुल्क / बकाया)) 

Session 2016-17 (Fees/Dues) (सत्र 2016-17 (शुल्क / बकाया)) 

**IMS Engineering Collage, Hapur Road Branch, Ghaziabad**  
**(Unit Of Society : Institute Of Management Studies)**  
**Balance Sheet As At 31st March, 2021**

Liabilities		Amount	Assets		Amount
<b>NET UNIT BALANCE :</b>			<b>FIXED ASSETS :</b>		
MS Hostel 1	6,04,28,690		As per schedule "A" annexed		29,73,22,548
MS Hostel 2					
MS Lal Quan	6,94,90,582		<b>CURRENT ASSETS :</b>		
MS Society	18,01,56,526		i) Fees Receivable	5,96,62,139	
MS Darna	5,00,23,137	36,00,98,935	ii) Security Deposits	41,40,274	
			iii) Sundry Debtors	9,80,053	
<b>SECURITY DEPOSITS :</b>			iv) Prepaid Expenses	13,04,059	
Students	1,49,84,081		v) TDS/TCS	7,79,625	6,68,66,150
Others	3,79,000	1,53,63,081	<b>v) Cash and Bank Balance :</b>		
			a) Cash in hand	1,09,799	
<b>CURRENT LIABILITIES</b>			b) With Scheduled Banks :		
<b>PROVISIONS :</b>			In Current Accounts	54,007	
Current Liabilities			In Autosweep Accounts	1,32,00,000	
Laundry Creditors	3,92,75,568		In Fixed Deposit Accounts	13,87,97,925	
Expenses Payable	1,08,41,684		(Includes F.D.R's held in joint names		
Scholarship payable to Students	8,37,433		and pledged with AICTE and University		
Fee Received in Advance	7,16,05,745		for affiliation etc.)		
Due to Scheduled Bank (Bank Overdraft - In	7,89,084	12,33,49,514	Interest Accrued on FDR's	2,26,59,544	17,48,21,185
reconciliation)					
Provisions :					
Gratuity Payable		4,01,98,353			
<b>Total Rs.</b>		<b>53,90,09,883</b>	<b>Total Rs.</b>		<b>53,90,09,883</b>

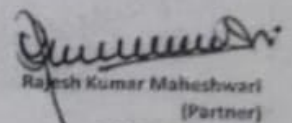
Significant Accounting Policies And Notes To The Accounts- 'Schedule- B' Annexed

 DIRECTOR	 GEN. SECRETARY	 TREASURER	 ACCOUNTS OFFICER
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As Per Our Separate Report Of Even Date Attached

For Maheshwari R & Associates LLP  
Chartered Accountants  
FRN-500370N



  
Rajesh Kumar Maheshwari  
(Partner)

M.No.- 0093531  
Place: New Delhi  
Date: 10/02/2022

**IMS Engineering Collage, Hapur Road Branch, Ghaziabad**  
 (Unit Of Society : Institute Of Management Studies)  
**Income & Expenditure Account For The Year Ending On 31st March, 2021**

Expenditure	Amount	Income	Amount
To Salary & Other Benefits	11,24,76,513	By Fee Earned	28,84,34,122
To Advertisement and Publicity	8,35,627	By Interest Earned	99,97,844
To Audit Fees	35,400	By Miscellaneous Income	19,92,279
To Books, News Paper & Periodicals	3,076		
To Contribution to Provident & other Funds	21,56,592		
To Distribution of Study Material to Students	33,25,703		
To Donation	2,14,500		
To Dress Material Charges	7,09,500		
To Electricity & Power	74,74,663		
To Examination Expenses	1,88,317		
To Expenditure on Students Activities	1,99,826		
To Faculty Development Expenses	11,000		
To Scholarship & Fee Concession	1,60,81,951		
To Fees & Subscription	7,19,381		
To Festival, Functions & Seminar	14,38,012		
To Gratuity & Other Benefit	59,05,075		
To Insurance Expenses	26,17,181		
To Interest & Bank Charges	10,899		
To Lab Consumables	2,34,061		
To Miscellaneous Expenses	13,039		
To Office & Genral Expenses	2,41,640		
To Petrol & Maintenance of Vehicles	1,96,463		
To Pollution Control Charges	1,40,102		
To Postage, Telegram, Internet & Telephone	9,13,382		
To Printing & Stationery	5,03,529		
To Professional Exp.	3,62,140		
To Loss on sale of Asset	25,06,008		
To Repair & Maintenance	5,93,10,732		
To Tour & Travels	4,444		
To Travelling & Conveyance	93,968		
To Depreciation	3,06,89,059		
To Surplus - Excess of Income over Expenditure transferred to IMS Society	5,08,12,462		
<b>Total Rs.</b>	<b>30,04,24,245</b>	<b>Total Rs.</b>	<b>30,04,24,245</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: 10/02/2022

SCHEDULE 'A'  
Schedule Of Fixed Assets Annexed To And Forming Part Of Balance Sheet As On 31st March, 2021

Particulars	GROSS BLOCK				DEPRECIATION				NET BLOCK			
	As on 01.04.20	Up to 30.09.2020	After 30.09.2020	Deduction	As on 31.03.21	Rate	Up to 31.03.20	For the year	Deduction	Up to 31.03.21	As on 31.03.21	As on 31.03.20
Free hold land	4,58,21,407.00	-	-	-	4,58,21,407.00	10.00	21,01,74,376.00	1,64,60,457.00	-	22,66,34,833.00	4,58,21,407.00	4,58,21,407.00
Building	33,67,96,272.00	-	7,39,65,349.00	-	41,27,61,621.00	10.00	2,89,62,680.00	22,96,029.00	-	2,92,58,709.00	48,61,36,788.00	12,66,21,996.00
Furniture & Fixture	4,81,36,807.00	3,01,555.00	29,65,222.00	-	5,14,05,584.00	10.00	68,67,676.00	4,69,228.00	-	73,36,904.00	42,21,049.00	2,11,74,327.00
Electric Fittings	1,15,59,953.00	-	-	-	1,15,59,953.00	10.00	57,57,200.00	9,40,901.00	-	66,98,201.00	53,64,234.00	46,92,277.00
Office Equipments	1,19,87,903.00	9,624.00	64,888.00	-	1,20,62,415.00	15.00	89,09,584.00	2,60,144.00	-	74,35,432.00	14,74,152.00	62,90,603.00
Motor Vehicles	1,19,15,592.00	-	-	30,06,008.00	89,09,584.00	15.00	71,75,288.00	2,60,144.00	-	74,35,432.00	14,74,152.00	47,40,384.00
Air Conditioners	2,80,91,970.00	-	-	-	2,80,91,970.00	15.00	1,36,01,738.00	23,23,235.00	-	1,49,26,973.00	1,31,64,997.00	1,54,88,233.00
Teaching Aids	12,88,148.00	-	-	-	12,88,148.00	15.00	10,30,276.00	38,881.00	-	10,68,957.00	2,18,191.00	2,57,877.00
Computers & Computer Soft	9,10,19,837.00	-	80,71,200.00	-	9,90,91,037.00	40.00	7,75,48,120.00	70,02,927.00	-	8,45,51,047.00	1,45,39,990.00	1,34,71,717.00
Software Website	2,03,68,288.00	-	1,57,500.00	-	1,57,500.00	40.00	1,57,500.00	31,500.00	-	1,73,57,834.00	1,26,000.00	36,03,044.00
Lab Equipments	28,81,962.00	-	6,95,116.00	-	2,10,65,404.00	15.00	1,67,65,244.00	5,92,590.00	-	1,73,57,834.00	37,05,570.00	36,03,044.00
Library Books	61,08,58,079.00	3,11,179.00	500.00	11,395.00	38,71,037.00	40.00	31,87,355.00	2,73,367.00	-	34,60,722.00	4,10,315.00	6,94,547.00
TOTAL	61,08,58,079.00	3,11,179.00	8,79,19,805.00	30,06,008.00	69,60,83,660.00	15.00	36,30,72,053.00	3,06,89,059.00	-	39,87,61,112.00	29,79,22,548.00	24,27,96,028.00

Director

Gen. Secretary

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 : 10/02/2022

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, 2021

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.

(vi) Provision for gratuity has been made in the books but no fund has been created for such gratuity.

(Director)

(Gen. Secretary)

(Treasurer)

(Accounts Officer)

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



Rajesh Kumar Maheshwari  
(Partner)  
M.No.: -089353  
Place: New Delhi  
Date: 10/02/2022