



SUPPORTING DOCUMENTS

AQAR: 2022-23

4.4.2

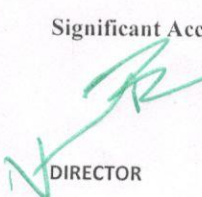
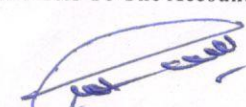
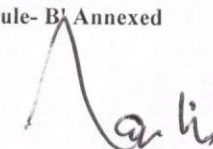

There are established systems and procedures for maintaining and utilizing physical, academic and support facilities - laboratory, library, sports complex, computers, classrooms etc.

Attachment: Supporting Documents

IMS Engineering Collage, Hapur Road Branch, Ghaziabad
(Unit Of Society : Institute Of Management Studies)
Balance Sheet As At 31st March, 2023

LIABILITIES	Amount	ASSETS	Amount
INTER UNIT BALANCE :		FIXED ASSETS :	
IMS Hostel (Unit-1) 64,858,730		As per schedule "A" annexed	258,229,343
IMS Hostel (Unit-2) (143,034)			
IMS Lal Quan 71,162,158		CURRENT ASSETS :	
IMS Society 218,962,979		i) Fees Receivable 9,592,703	
IMS Dasna 50,008,927	404,849,760	ii) Security Deposits 5,640,274	
		iii) Sundry Debtors 1,048,757	
SECURITY DEPOSITS :		iv) Prepaid Expenses 1,114,917	17,396,651
i) Students 16,781,930			
ii) Others 287,000	17,068,930	v) Cash and Bank Balance :	
		a) Cash in hand 144,784	
CURRENT LIABILITIES & PROVISIONS :		b) With Scheduled Banks :	
A) Current Liabilities		In Current Accounts 5,302,574	
i) Sundry Creditors 2,064,833		In Autosweep Accounts 8,580,000	
ii) Expenses Payable 7,392,568		In Fixed Deposit Accounts 199,997,925	
iii) Scholarship payable to Students 43,500		(Includes F.D.R's held in joint names and pledged with AICTE and University for affiliation etc.)	
iv) Fee Received in Advance 67,041,787		Interest Accrued on FDR's 34,035,490	248,060,773
v) Due to Scheduled Bank (Bank Overdraft - In reconciliation) -	76,542,688		
B) Provisions :			
Gratuity Payable 25,225,388	25,225,388		
Total Rs.	523,686,766	Total Rs.	523,686,766

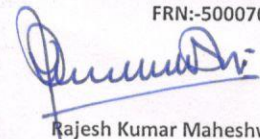
Significant Accounting Policies And Notes To The Accounts- 'Schedule- B' Annexed


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: 04/07/2023

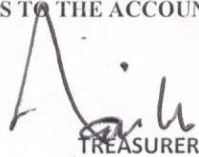
IMS Engineering Collage, Hapur Road Branch, Ghaziabad
(Unit Of Society : Institute Of Management Studies)
Income & Expenditure Account For The Year Ending On 31st March, 2023


EXPENDITURE	AMOUNT	INCOME	AMOUNT
To Salary & Other Benefits	100,927,151	By Fee Earned	285,457,821
To Admission Promotion	70,234	By Interest Earned	13,652,380
To Advertisement & Publicity	1,452,821	By Miscellaneous Income	2,136,205
To Audit Fees	35,400		
To Books, News Paper & Peeriodicals	100,472		
To Contribution to Provident & Other Funds	2,121,396		
To Distribution of Study Material to Students	12,647,857		
To Dress Material Charges	1,850,300		
To Donation paid	21,000		
To Electricity & Power	14,825,255		
To Expenditure on Student Activities	4,509,431		
To Examination Expenses	420,248		
To Fee & Subscription	2,455,640		
To Fee Concession	13,160,171		
To Festival, Function & Seminar	2,334,959		
To FDP Program	305,251		
To Gratuity & Other Benifit	2,274,157		
To Insurance A/c	1,768,332		
To Interest and Bank Charges	61,644		
To Lab Consumables	88,309		
To Misc. Expenses	24,427		
To Office & General Exp.	228,055		
To Petrol & Maintenance of Vehicles	374,006		
To Postage, Internet & Telephone	1,682,413		
To Printing & Stationery	878,764		
To Professional Exp.	644,280		
To Repair & Maintenance-Others	32,706,055		
To Repair & Maintenance-Building	45,513,714		
To Travelling & Conveyance	410,435		
To Depreciation	29,130,608		
To Surplus - Excess of Income over Expenditure transferred to IMS Society	28,223,621		
Total Rs.	301,246,406	Total Rs.	301,246,406

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


DIRECTOR


GEN. SECRETARY

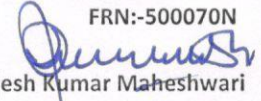

TREASURER


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: 04/07/2023

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

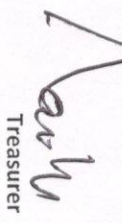
SCHEDULE 'A'

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

Particulars	GROSS BLOCK				DEPRECIATION				NET BLOCK			
	As on 01.04.22	Additions		Deduction	As on 31.03.23	Rate	Up to 31.03.22	For the year	Deduction	Up to 31.03.23	As on 31.03.23	As on 31.03.23
		Up to 30.09.2022	After 30.09.2022									
Free hold land	45,821,407.00	-	-	-	-	-	245,247,512.00	-	-	261,998,923.00	45,821,407.00	45,821,407.00
Building	412,761,621.00	-	-	412,761,621.00	10.00	16,751,411.00	2,462,131.00	-	34,019,898.00	150,762,698.00	167,514,105.00	
Furniture & Fixture	53,092,984.00	3,086,093.00	-	56,179,077.00	10.00	31,557,767.00	380,074.00	-	8,139,283.00	22,159,179.00	21,535,217.00	
Electric Fittings	11,559,953.00	-	-	11,559,953.00	10.00	7,759,209.00	793,364.00	-	8,344,551.00	3,420,670.00	3,800,744.00	
Office Equipments	12,384,777.00	367,652.00	-	12,928,129.00	15.00	7,551,187.00	187,954.00	-	7,844,509.00	4,583,578.00	4,833,596.00	
Motor Vehicles	8,909,584.00	-	-	8,909,584.00	15.00	7,656,555.00	27,947.00	-	18,762,361.00	1,065,075.00	1,253,025.00	
Air Conditioners	28,091,970.00	1,214,003.00	-	29,305,973.00	15.00	16,901,723.00	1,860,638.00	-	1,129,783.00	10,543,612.00	11,190,247.00	
Teaching Aids	1,288,148.00	-	-	1,288,148.00	40.00	1,101,836.00	5,549,003.00	-	95,949,858.00	158,365.00	186,312.00	
Computers & Computer Soft	99,217,373.00	186,527.00	-	109,142,827.00	40.00	90,400,855.00	30,240.00	-	112,140.00	13,192,969.00	8,816,518.00	
Software Website	157,500.00	-	-	157,500.00	40.00	81,900.00	482,131.00	-	18,395,801.00	2,748,359.00	3,149,734.00	
Lab Equipments	21,063,404.00	48,183.00	-	21,144,160.00	15.00	17,913,670.00	397,430.00	-	4,016,762.00	1,159,227.00	229,165.00	
Library Books	3,858,497.00	209,766.00	-	5,175,989.00	40.00	3,619,332.00	41,329.00	-	166,956.00	2,059,122.00	2,059,122.00	
Lab Equipments	-	-	-	551,051.00	15.00	-	-	-	-	-	-	-
Lift-New	-	-	-	2,226,078.00	15.00	-	-	-	-	-	-	-
TOTAL	698,207,218.00	5,112,224.00	13,850,495.00	18,440.00	717,151,497.00	429,791,546.00	29,130,608.00	458,922,154.00	258,229,343.00	268,415,672.00		

Director 

GEN. SECRETARY 

Treasurer 

Accounts Offt 

As Per Our Separate Report Of Even Date Attack For Maheshwari R & Associates

Chartered Accountants
FRN:-50007



Rajesh Kumar Maheshwari (Partner)
M.No.:- 089
Place : New D
Date: 04/07/23