



KUMAR & JAYAKRISHNAN
Chartered Accountants
C.J.FOREVER, 3rd FLOOR,
BAJAJ NAGAR
NAGPUR.

AUDITOR'S REPORT

We have audited attached financial statements of the **DATTA MEGHE INSTITUTE OF MANAGEMENT STUDIES, NAGPUR** Managed by **NAGAR YUWAK SHIKSHAN SANSTHA, NAGPUR** as of and for the year ended on 31st March 2023. These financial statements are the responsibility of the management of the trust. Our responsibility is to express an opinion on these financial statements based on our audits.

We have conducted our audits in accordance with the auditing standards generally accepted in the India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes consideration of internal control over financial reporting as a basis for the designing audit procedure that are appropriate in the circumstances, an audit also includes examining, on test basis, evidences supporting the amounts and the disclosures in the financial statements, assessing accounting principles used and significant estimates made by the management, as well as evaluating the financial statement presentations. We believe that our audits provide the reasonable basis for our opinion. On the basis of our audits, report that-

1. We have obtained all the information and explanations, which to the best of our knowledge and belief are necessary for the purpose of Audit and for determination of fees by the Authority
2. Proper books of accounts as required by law have been kept.
3. The Balance Sheet and Income and Expenditure Account referred to in this report are in agreement with the books of accounts maintained.
4. Mercantile Method of accounting is consistently followed by the institution and there is no change carried out during previous year.

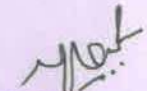
In our opinion and to the best of our information and according to the explanation given to us, the said Financial Statements gives a true and fair view.

- a) In so far it relates to Balance Sheet of the State of Affairs of the Trust as on 31st March 2023.
- b) In case of Income and Expenditure Account of Surplus/(Deficit) for the year ended on 31st March 2023.

Place : Nagpur
Date : 10.09.2023



KUMAR & JAYAKRISHNAN
CHARTERED ACCOUNTANTS
F.R.N. : 113708W


G.V.KUMAR
PARTNER
M. No. : 100861
UDIN: 23100861BGVABH5614

KUMAR & JAYKRISHNAN
 CHARTERED ACCOUNTANTS
 C.J.FOREVER, 3rd FLOOR
 BAJAJ NAGAR, NAGPUR

DATTA MEGHE INSTITUTE OF MANAGEMENT STUDIES, NAGPUR
MANAGED BY : NAGAR YUWAK SHIKSHAN SANSTHA, NAGPUR
BALANCE SHEET AS ON 31/03/2023

FUNDS & LIABILITIES		AMOUNT	PROPERTIES AND ASSETS		AMOUNT
<u>FUNDS (ANN "AA")</u>		5,71,03,726.95	<u>IMMOVABLE & MOVABLE PROPERTIES (ANN "FF")</u>		
<u>LIABILITIES (ANN "BB")</u>			Immovable	1,93,12,110.00	4,91,36,172.77
Student	3,13,100.84		Movable	2,98,24,062.77	
Staff	6,13,877.00		<u>OTHER DEBIT BALANCES (ANN "BB")</u>		
University	97,787.00		Student	2,61,07,624.50	
Others	4,84,040.00	15,08,804.84	Staff	69,903.00	
<u>SUNDRY CREDITORS (ANN "CC")</u>		17,44,664.00	University	9,760.00	2,61,90,390.50
<u>PROVISION (ANN "DD")</u>		14,57,389.00	Others	3,103.00	
<u>LOANS & ADVANCES</u>			<u>DEPOSITS & INVESTMENTS (ANN "EE")</u>		10,77,792.00
NYSS, Nagpur	3,31,54,915.09	3,61,99,165.30	<u>SUNDRY DEBTORS & Debit Balances (ANN "CC")</u>		50,430.00
Add: Excess of Income over Expenditure	30,44,250.21		<u>CLOSING BALANCES</u>		
			Cash	71,115.00	
			Punjab National Bank CA 1472002100024650	1,40,44,573.12	
			Punjab National Bank CA 1472002100025242	72,05,337.93	
			Tirupati Urban Co-Op.Bank A/c No. 1208	1,69,417.66	
			Tirupati Urban Co-Op Bank Ltd. Salary A/cNo 2235	68,521.11	2,15,58,964.82
TOTAL RS.		9,80,13,750.09	TOTAL RS.		9,80,13,750.09

DATE : 10.09.2023
 Place: Nagpur

AS PER OUR REPORT OF EVEN DATE
 KUMAR & JAYKRISHNAN
 CHARTERED ACCOUNTANT
 F.R.N.:113708W



(G.V. KUMAR)
 PARTNER
 M.NO. 100861
 UDIN: 23100861BGVABH5614

KUMAR & JAYKRISHNAN
 CHARTERED ACCOUNTANTS
 C.J.FOREVER, 3rd FLOOR
 BAJAJ NAGAR, NAGPUR

DATTA MEGHE INSTITUTE OF MANAGEMENT STUDIES, NAGPUR
MANAGED BY : NAGAR YUWAK SHIKSHAN SANSTHA, NAGPUR
INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED ON 31/03/2023

EXPENDITURE		AMOUNT	INCOME		AMOUNT
TO	EDUCATIONAL EXPENSES		BY	EDUCATIONAL INCOME (ANN" G")	
	SALARIES AND ALLOWANCES (ANN "B")	2,68,39,842.00		Fees & Fines	4,62,24,605.09
	EDUCATIONAL EXPENSES (ANN "A")	1,52,16,879.92		Other Income	60,691.09
					4,62,85,296.18
TO	DEPRECIATION (ANNEXURE "FF")	12,95,118.69			
	Depr on Asset Aquired through Capital Gran	(1,10,794.64)			
		11,84,324.05			
	EXCESS OF INCOME OVER EXPENDITURE (Carried over to Balance Sheet)	30,44,250.21			
	TOTAL RS..	4,62,85,296.18		TOTAL RS..	4,62,85,296.18

DATE : 10.09.2023
 Place: Nagpur

AS PER OUR REPORT OF EVEN DATE
 KUMAR & JAYAKRISHNAN
 CHARTERED ACCOUNTANT
 F.R.N.:113708W
 (G.V. KUMAR)
 PARTNER
 M.NO. 100861
 UDIN: 23100861BGVABH5614



DATTA MEGHE INSTITUTE OF MANAGEMENT STUDIES, NAGPUR
MANAGED BY :- NAGAR YUWAK SHIKSHAN SANSTHA, NAGPUR
ANNEXURE - " FF "

LIST OF IMMOVABLE & MOVABLE PROPERTIES AS ON 31/03/2023

PARTICULARS	BALANCE AS ON 01.04.2022	ADDITION FROM 01.04.22 TO 30.09.22	ADDITION FROM 1.10.22 TO 31.03.23	LESS SOLD/ TRF.	GROSS BLOCK AS ON 31.03.23 (1+2+3-4)	DEPRN. RATE	ACCUMULATED DEPRECIATION AS ON 01.04.2022	DEPRN. ON ASSETS FROM 01-04-2022 To 30.09.22	DEPRN. ON ASSETS FROM 01.10.22 To 31.03.23	DEPRN. UPTO 31.03.23 (10=8+9)	DEPRN. FUND ON ASSETS SOLD/ TRF. OR ADD. IN FUND	REVALUATION RESERVE	DEPRECIATION FUND UPTO 31.03.23 (13=5-12)	NET BLOCK AS ON 31.03.23 (14=5-13)
	1	2	3	4	5	6	7	8	9	(10=8+9)	11	12	(13=5-12)	(14=5-13)
Immovable Properties														
Building	19,312,110.00	-	-	-	19,312,110.00	10%	13,918,731.84	599,337.82	-	599,337.82	-	-	13,918,069.66	5,394,040.34
Total Rs. (A)	19,312,110.00	-	-	-	19,312,110.00	-	13,918,731.84	599,337.82	-	599,337.82	-	-	13,918,069.66	5,394,040.34
Movable Properties														
Furniture & Fixture	5,581,583.57	46,574.00	-	-	5,628,157.57	10%	4,036,707.68	159,144.99	-	159,144.99	-	-	4,195,852.67	1,432,304.90
Library Books	7,393,647.60	2,774.00	-	-	7,396,421.60	15%	5,972,839.06	213,537.38	-	213,537.38	-	-	6,186,376.44	1,210,045.16
Office Equipment	1,910,378.55	-	7,680.00	-	1,918,058.55	15%	1,562,601.21	52,166.60	576.00	52,742.60	-	-	1,615,343.81	302,714.74
Teaching Aids	27,864.05	-	-	-	27,864.05	40%	27,864.05	-	-	-	-	-	27,864.05	-
Audio Visual Aids	983,312.50	-	-	-	983,312.50	40%	870,936.07	44,950.57	-	44,950.57	-	-	915,886.64	67,425.86
Electrical Equipment	59,518.00	-	-	-	59,518.00	15%	56,158.31	503.95	-	503.95	-	-	56,662.26	2,855.74
Electrical Install (Build,Reno.)	309,084.00	-	-	-	309,084.00	10%	242,833.20	6,625.08	-	6,625.08	-	-	249,458.28	59,625.72
Electrical Installation	1,162,537.00	-	-	-	1,162,537.00	10%	771,145.02	39,139.20	-	39,139.20	-	-	810,284.22	352,252.78
Educational Equipment	561,769.50	-	-	-	561,769.50	40%	561,769.50	-	-	-	-	-	561,769.50	-
Software & Hardware	2,585,919.00	-	-	-	2,585,919.00	40%	2,548,916.28	14,801.09	-	14,801.09	-	-	2,563,717.37	22,201.63
Software & Hardware RPS Grant	271,662.00	-	-	-	271,662.00	40%	270,759.77	360.89	-	360.89	-	-	271,120.66	541.34
Computer Lab. Equipment	4,229,964.00	24,249.00	28,665.00	-	4,282,878.00	40%	4,167,402.27	34,724.29	5,733.00	40,457.29	-	-	4,207,859.56	75,018.44
D. G. Set (Generator)	601,550.00	-	-	-	601,550.00	15%	534,274.02	10,091.40	-	10,091.40	-	-	544,365.42	57,184.58
LED TV	42,000.00	-	-	-	42,000.00	40%	37,645.44	1,741.82	-	1,741.82	-	-	39,387.26	2,612.74
Games & Sports Material	24,180.00	-	-	-	24,180.00	10%	15,280.37	889.96	-	889.96	-	-	16,170.33	8,009.67
Total Rs. (B)	25,744,969.77	73,597.00	36,345.00	-	25,854,911.77	-	21,677,132.25	578,677.23	6,309.00	584,986.23	-	-	22,262,118.48	3,592,793.29
ED GRANT														
Audio Visual Aids	50,000.00	-	-	-	50,000.00	40%	50,000.00	-	-	-	-	-	50,000.00	-
Computer Lab. Equipment	96,150.00	-	-	-	96,150.00	40%	96,150.00	-	-	-	-	-	96,150.00	-
Furniture & Fixture	67,771.00	-	-	-	67,771.00	10%	44,345.31	2,342.57	-	2,342.57	-	-	46,687.88	21,083.12
Lib. Books & CD	55,957.00	-	-	-	55,957.00	15%	44,852.40	1,665.69	-	1,665.69	-	-	46,518.09	9,438.91
Total Rs. (C)	269,878.00	-	-	-	269,878.00	-	235,347.71	4,008.26	-	4,008.26	-	-	239,355.97	30,522.03



<u>ICSSR GRANT</u>												
Library Books (ICSSR)	49,036.00			49,036.00	15%	25,359.03	3,551.55	-	3,551.55		28,910.58	20,125.42
Total Rs . (D)	49,036.00	-	-	49,036.00	-	25,359.03	3,551.55	-	3,551.55	-	28,910.58	20,125.42
<u>IIP CELL GRANT</u>												
Audio Visual Aids	320,250.00			320,250.00	40%	320,250.00	-	-	-		320,250.00	-
Computer Lab. Equipment	155,298.00			155,298.00	40%	155,298.00	-	-	-		155,298.00	-
Furniture & Fixture	103,493.00			103,493.00	10%	67,817.93	3,567.51	-	3,567.51		71,385.44	32,107.56
Total Rs . (E)	579,041.00	-	-	579,041.00	-	543,365.93	3,567.51	-	3,567.51	-	546,933.44	32,107.56
<u>MODRAB GRANT</u>												
Library Equipment	660,720.00			660,720.00	15%	315,820.03	51,735.00	-	51,735.00		367,555.03	293,164.97
Library Software	155,000.00			155,000.00	40%	134,912.00	8,035.20	-	8,035.20		142,947.20	12,052.80
Total Rs . (F)	815,720.00	-	-	815,720.00	-	450,732.03	59,770.20	-	59,770.20	-	510,502.23	305,217.77
Air Conditioner (ADCC R & C)	268,331.00			268,331.00	15%	260,614.57	1,157.46	-	1,157.46		261,772.03	6,558.97
Air Conditioner (E-Forum Sys)	75,000.00			75,000.00	15%	70,266.71	709.99	-	709.99		70,976.70	4,023.30
Electrical Inst. (ADCC R & C)	182,653.00			182,653.00	10%	172,803.26	984.97	-	984.97		173,788.23	8,864.77
Fur. & Fix. (ADCC INFOCAD)	415,448.00			415,448.00	10%	351,358.72	6,408.93	-	6,408.93		357,767.65	57,680.35
Fur. & Fix. (ADCC R & C)	904,178.00			904,178.00	10%	815,930.74	8,824.73	-	8,824.73		824,755.47	79,422.53
Fur. & Fix. (SDMP)	6,355.00			6,355.00	10%	4,893.36	146.16	-	146.16		5,039.52	1,315.48
Air Conditioner (3 CubeAC) (SDMP)	47,700.00			47,700.00	15%	47,700.00	-	-	-		47,700.00	-
Air Conditioner (Blue Star 1.5 tonm Qty 4)	173,940.00	29,499.00		203,439.00	15%	83,142.24	13,619.66	2,212.43	15,832.09		98,974.33	104,464.67
Fur. & Fix. (DMIETR WARDHA)	130,872.00			130,872.00	10%	86,059.74	4,481.23	-	4,481.23		90,540.97	40,331.03
Face ID Machine (DMIETR WARDHA)	21,500.00			21,500.00	15%	12,489.55	1,351.57	-	1,351.57		13,841.12	7,658.88
Total Rs . (G)	2,225,977.00	29,499.00	-	2,255,476.00	-	1,905,258.89	37,684.71	2,212.43	39,897.13	-	1,945,156.02	310,319.98
Total Rs. H= (B + C + D+E +F+G)	29,684,621.77	73,597.00	65,844.00	29,824,062.77	-	24,837,195.84	687,259.45	8,521.43	695,780.87	-	25,532,976.71	4,291,086.06
Total Rs. (A + H)	48,996,731.77	73,597.00	65,844.00	49,136,172.77	-	38,155,927.68	1,286,597.26	8,521.43	1,295,118.69	-	39,451,046.37	9,685,126.40

