



Kumar & Jayakrishnan
Chartered Accountants
C. J. Forever, 3rd Floor
Central Bazar Road,
Bajaj Nagar
Nagpur.

AUDITOR'S REPORT

We have audited attached financial statements of the **DATTA MEGHE INSTITUTE OF MANAGEMENT STUDIES, NAGPUR**, as of and for the year ended on 31st March 2024. 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
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 2024.
- b) In case of Income and Expenditure Account of Deficit for the year ended on 31st March 2024.

Place : Nagpur
Date : 25.09.2024


Secretary
Nagar Yuwak Shikshan Sanstha
Nagpur-22



For Kumar & Jayakrishnan
Chartered Accountants
FRN: 113708W


G. V. Kumar
Partner
M. No.: 100861
UDIN: 24100861BKAACL818

DATTA MEGHE INSTITUTE OF MANAGEMENT STUDIES, NAGPUR
MANAGED BY : NAGAR YUWAK SHIKSHAN SANSTHA, NAGPUR
BALANCE SHEET AS ON 31ST MARCH 2024

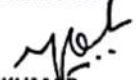
| FUNDS & LIABILITIES | | AMOUNT Rs. | PROPERTY & ASSETS | AMOUNT Rs. |
|--|------------------|-----------------------|--|-----------------------|
| FUNDS : (As per Schedule "AA") | | 5,93,45,226.33 | IMMOVABLE & MOVABLE PROPERTIES : (As per Schedule "DD") | 5,22,59,416.77 |
| SUNDRY CREDITORS & PROVISIONS FOR EXPENSES: (As per Schedule "BB") | | 41,93,969.00 | INVESTMENTS & DEPOSITS : (As per Schedule "EE") | 11,55,433.00 |
| OTHER CREDIT BALANCES & ADVANCES RECEIVED: (As per Schedule "CC") | | 5,21,846.50 | OUTSTANDING FEES & SCHOLARSHIP RECEIVABLES: (As per Schedule "FF") | 2,34,18,879.66 |
| BRANCH Nagar yuwak shikshan sanstha | 3,61,99,165.30 | | OTHER DEBIT BALANCES & ADVANCES PAID (As per Schedule "GG") | 12,91,927.00 |
| Less: During the Year | (1,00,55,917.00) | | CASH & BANK BALANCES : (As per Schedule "HH") | 50,93,188.70 |
| Less: Excess of Expenditure over Income During The Year | (69,85,445.00) | 1,91,57,803.31 | | |
| Total Rs. | | 8,32,18,845.13 | Total Rs. | 8,32,18,845.13 |

PLACE : NAGPUR
 DATE: 25-09-2024


 Secretary
 Nagar Yuwak Shikshan Sanstha
 Nagpur-22



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


 G.V.KUMAR
 (PARTNER)
 M.NO.100861
 UDIN: 24100861BKAACL8188

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 & EXPENDITURE ACCOUNT FOR THE YEAR ENDING 31ST MARCH 2024

| EXPENDITURE | | AMOUNT Rs. | INCOME | | AMOUNT Rs. |
|---|--------------|-----------------------|---|--|-----------------------|
| TO EXPENSES ON THE OBJECT OF THE TRUST : | | | BY GOVT. GRANT IN AID | | |
| Educational Expenses | | 6,13,53,787.12 | EDUCATION FEES & FINES ETC. | | 5,59,27,625.50 |
| As per Schedule - "II" | | | As per Schedule - " JJ " | | |
| Donation Paid | | - | Donation Received | | - |
| TO DEPRECIATION | | | | | |
| As per Schedule - "DD" | 15,59,283.38 | | | | |
| Less: Depreciation Written Back | - | | | | |
| Less: Dep on Grant | - | 15,59,283.38 | | | |
| | | | BY EXCESS OF EXPENDITURE OVER INCOME DURING THE YEAR | | 69,85,445.00 |
| Total Rs. | | 6,29,13,070.50 | Total Rs. | | 6,29,13,070.50 |

PLACE : NAGPUR
 DATE: 25-09-2024


 Secretary
 Nagar Yuwak Shikshan Sanstha
 Nagpur-22



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

 G.V.KUMAR
 (PARTNER)
 M.NO.100861
 UDIN: 24100861BKAACL8188

LIST OF IMMOVABLE & MOVABLE PROPERTIES AS ON 31/03/2024

| ARTICULARS | BALANCE AS ON 01.04.2023 | ADDITION FROM 01.04.23 TO 30.09.23 | ADDITION FROM 1.10.23 TO 31.03.24 | LESS SOLD/ TRF. | GROSS BLOCK AS ON 31.03.24 (1+2+3-4) | DEPRN. RATE | ACCUMULATED DEPRECIATION AS ON 01.04.2023 | DEPRN. ON ASSETS FROM 01-04-2023 To 30.09.23 | DEPRN. ON ASSETS FROM 01.10.23 To 31.03.24 | DEPRN. UPFD 31.03.24 (10+9) | DEPRN. FUND ON ASSETS SOLD/ TRF. OR ADD. IN FUND | REVALUATION RESERVE | DEPRECIATION FUND UPFD 31.03.24 (13+5-12) | NET BLOCK AS ON 31.03.24 (14+5-13) |
|---|--------------------------|------------------------------------|-----------------------------------|-----------------|--------------------------------------|-------------|---|--|--|-----------------------------|--|---------------------|---|------------------------------------|
| | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | | 11 | 12 | | |
| Immovable Properties | | | | | | | | | | | | | | |
| Land | 1,93,12,110.00 | - | 8,09,785.00 | - | 2,01,21,895.00 | 10% | 1,39,18,069.66 | 5,39,404.03 | 40,489.00 | 5,79,893.03 | - | - | 1,44,97,962.69 | 54,23,932.31 |
| Total Rs. (A) | 1,93,12,110.00 | - | 8,09,785.00 | - | 2,01,21,895.00 | - | 1,39,18,069.66 | 5,39,404.03 | 40,489.00 | 5,79,893.03 | - | - | 1,44,97,962.69 | 54,23,932.31 |
| Movable Properties | | | | | | | | | | | | | | |
| Furniture & Fixture | 56,28,157.57 | 5,196.00 | - | - | 56,33,353.57 | 10% | 41,95,852.67 | 1,43,760.09 | - | 1,43,760.09 | - | - | 43,39,612.76 | 12,93,740.81 |
| Library Books | 73,96,421.60 | 4,730.00 | 61,257.00 | - | 74,62,408.60 | 15% | 61,86,376.44 | 1,82,216.27 | 4,594.28 | 1,86,810.55 | - | - | 63,73,186.99 | 10,89,221.61 |
| Office Equipment | 19,18,058.55 | - | 70,018.00 | - | 19,88,076.55 | 15% | 16,15,343.81 | 45,407.21 | 5,251.35 | 50,658.56 | - | - | 16,66,002.37 | 3,22,074.18 |
| Teaching Aids | 27,864.05 | - | - | - | 27,864.05 | 40% | 27,864.05 | - | - | - | - | - | 27,864.05 | - |
| Audio Visual Aids | 9,83,312.50 | - | - | - | 9,83,312.50 | 40% | 9,15,886.64 | 26,970.34 | - | 26,970.34 | - | - | 9,42,856.98 | 40,455.52 |
| Electrical Equipment | 59,518.00 | 4,838.00 | 16,909.00 | - | 81,265.00 | 15% | 66,662.26 | 1,154.06 | 1,268.18 | 2,422.24 | - | - | 59,094.50 | 22,180.50 |
| Electrical Install (Build/Reno.) | 3,09,084.00 | - | - | - | 3,09,084.00 | 10% | 2,49,458.28 | 5,962.57 | - | 5,962.57 | - | - | 2,55,420.85 | 53,663.15 |
| Electrical Installation | 11,62,537.00 | - | - | - | 11,62,537.00 | 10% | 8,10,284.22 | 35,225.28 | - | 35,225.28 | - | - | 8,46,509.50 | 3,17,027.50 |
| Educational Equipment | 5,61,769.50 | - | - | - | 5,61,769.50 | 40% | 5,61,769.50 | - | - | - | - | - | 5,61,769.50 | - |
| Software & Hardware | 25,85,919.00 | - | 16,54,950.00 | - | 42,40,869.00 | 40% | 25,63,717.37 | 8,880.65 | 3,30,990.00 | 3,39,870.65 | - | - | 29,01,588.02 | 13,37,289.98 |
| Software & Hardware RPS Grant | 2,71,662.00 | - | - | - | 2,71,662.00 | 40% | 2,71,120.66 | 216.54 | - | 216.54 | - | - | 2,71,337.20 | 324.80 |
| Computer Lab. Equipment | 42,82,878.00 | 6,726.00 | 96,000.00 | - | 43,85,604.00 | 40% | 42,07,859.56 | 32,697.78 | 19,200.00 | 51,897.78 | - | - | 42,59,757.34 | 1,25,846.66 |
| D. G. Set (Generator) | 6,01,550.00 | - | - | - | 6,01,550.00 | 15% | 5,44,365.43 | 8,577.69 | - | 8,577.69 | - | - | 5,52,943.11 | 48,606.89 |
| LED TV | 42,000.00 | - | - | - | 42,000.00 | 40% | 39,387.26 | 1,045.10 | - | 1,045.10 | - | - | 40,432.38 | 1,567.64 |
| Games & Sports Material | 24,180.00 | - | - | - | 24,180.00 | 10% | 16,370.33 | 800.97 | - | 800.97 | - | - | 16,571.30 | 7,208.70 |
| Total Rs. (B) | 2,58,54,911.77 | 21,590.00 | 18,99,134.00 | - | 2,77,75,635.77 | - | 2,22,62,118.47 | 4,92,914.54 | 3,61,303.80 | 8,54,218.34 | - | - | 2,31,16,336.81 | 48,59,298.96 |
| 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% | 46,687.88 | 2,108.31 | - | 2,108.31 | - | - | 48,796.19 | 18,974.81 |
| Lib. Books & CD | 55,957.00 | - | - | - | 55,957.00 | 15% | 46,518.09 | 1,415.84 | - | 1,415.84 | - | - | 47,933.93 | 8,023.07 |
| Total Rs. (C) | 2,69,878.00 | - | - | - | 2,69,878.00 | - | 2,39,355.87 | 3,524.15 | - | 3,524.15 | - | - | 2,42,880.12 | 26,997.83 |
| ICSSR GRANT | | | | | | | | | | | | | | |
| Library Books (ICSSR) | 49,036.00 | - | - | - | 49,036.00 | 15% | 28,910.58 | 3,018.81 | - | 3,018.81 | - | - | 31,929.39 | 17,106.61 |
| Total Rs. (D) | 49,036.00 | - | - | - | 49,036.00 | - | 28,910.58 | 3,018.81 | - | 3,018.81 | - | - | 31,929.39 | 17,106.61 |
| JP CELL GRANT | | | | | | | | | | | | | | |
| Audio Visual Aids | 3,20,250.00 | - | - | - | 3,20,250.00 | 40% | 3,20,250.00 | - | - | - | - | - | 3,20,250.00 | - |
| Computer Lab. Equipment | 1,55,298.00 | - | - | - | 1,55,298.00 | 40% | 1,55,298.00 | - | - | - | - | - | 1,55,298.00 | - |
| Furniture & Fixture | 1,03,493.00 | - | - | - | 1,03,493.00 | 10% | 71,385.44 | 3,210.76 | - | 3,210.76 | - | - | 74,596.20 | 28,896.80 |
| Total Rs. (E) | 5,79,041.00 | - | - | - | 5,79,041.00 | - | 5,46,933.44 | 3,210.76 | - | 3,210.76 | - | - | 5,50,344.20 | 28,896.80 |
| MODERN GRANT | | | | | | | | | | | | | | |
| Library Equipment | 6,60,720.00 | - | - | - | 6,60,720.00 | 15% | 3,67,555.03 | 43,974.75 | - | 43,974.75 | - | - | 4,11,529.78 | 2,49,190.22 |
| Library Software | 1,55,000.00 | - | - | - | 1,55,000.00 | 40% | 1,42,947.20 | 4,821.12 | - | 4,821.12 | - | - | 1,47,768.32 | 7,231.68 |
| Total Rs. (F) | 8,15,720.00 | - | - | - | 8,15,720.00 | - | 5,10,502.23 | 48,795.87 | - | 48,795.87 | - | - | 5,59,298.10 | 2,56,421.90 |
| Air Conditioner (ADCC R & C) | 2,68,331.00 | - | - | - | 2,68,331.00 | 15% | 2,61,772.03 | 983.85 | - | 983.85 | - | - | 2,62,755.88 | 5,575.12 |
| Air Conditioner (E-Forum Sys) | 75,000.00 | - | - | - | 75,000.00 | 15% | 70,976.70 | 603.50 | - | 603.50 | - | - | 71,580.20 | 3,419.80 |
| Electrical Inst. (ADCC R & C) | 1,82,653.00 | - | - | - | 1,82,653.00 | 10% | 1,73,788.23 | 886.48 | - | 886.48 | - | - | 1,74,674.71 | 7,978.29 |
| Fur. & Fix. (ADCC INFOCAD) | 4,15,448.00 | - | - | - | 4,15,448.00 | 10% | 3,57,767.05 | 5,768.04 | - | 5,768.04 | - | - | 3,63,535.69 | 51,912.31 |
| Fur. & Fix. (ADCC R & C) | 9,04,178.00 | - | - | - | 9,04,178.00 | 10% | 8,24,755.47 | 7,942.25 | - | 7,942.25 | - | - | 8,32,697.72 | 71,480.28 |
| Fur. & Fix. (SDMP) | 6,355.00 | - | - | - | 6,355.00 | 10% | 5,039.52 | 131.55 | - | 131.55 | - | - | 5,171.07 | 1,183.93 |
| 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) | 3,03,439.00 | - | 3,92,735.00 | - | 5,96,174.00 | 15% | 98,974.33 | 15,669.70 | 29,455.13 | 45,124.83 | - | - | 1,44,099.18 | 4,52,074.84 |
| Fur. & Fix. (DMIET WARDHA) | 1,30,872.00 | - | - | - | 1,30,872.00 | 10% | 90,540.97 | 4,033.10 | - | 4,033.10 | - | - | 94,574.07 | 36,297.93 |
| Face ID Machine (DMIET WARDHA) | 21,500.00 | - | - | - | 21,500.00 | 15% | 13,841.12 | 1,148.83 | - | 1,148.83 | - | - | 14,989.95 | 6,510.05 |
| Total Rs. (G) | 22,54,476.00 | - | 3,92,735.00 | - | 26,47,211.00 | - | 19,45,156.02 | 37,167.29 | 29,455.13 | 66,622.43 | - | - | 20,11,778.43 | 4,36,432.57 |
| Total Rs. H= (B + C + D+E +F+G) | 2,98,24,642.77 | 21,590.00 | 22,91,869.00 | - | 3,21,37,511.77 | - | 2,55,52,976.71 | 5,84,631.42 | 3,90,758.93 | 8,79,390.34 | - | - | 2,64,12,367.05 | 84,25,154.72 |
| Total Rs. (A + H) | 4,91,36,172.77 | 21,590.00 | 31,01,654.00 | - | 5,22,59,416.77 | - | 3,94,51,046.37 | 11,28,035.45 | 4,31,247.83 | 15,59,283.38 | - | - | 4,10,10,929.75 | 1,12,49,087.83 |

Secretary

Nagar Yuwak Shikshan Sanstha
Nagpur-22

