

**G A M S & ASSOCIATES LLP**

Chartered Accountants

**INDEPENDENT AUDITORS' REPORT**

**TO THE MEMBERS OF MAHARAJA AGRASEN INSTITUTE OF MANAGEMENT STUDIES**

**REPORT ON THE FINANCIAL STATEMENTS**

We have audited the accompanying financial statements of Maharaja Agrasen Institute Of Management Studies, which comprises the Balance Sheet as at March 31, 2021, and the Statement of Income and Expenditure Account for the year then ended, and a summary of significant accounting policies and other explanatory information.

**MANAGEMENT'S RESPONSIBILITY FOR THE FINANCIAL STATEMENTS**

The Society's Management is responsible for the matters stated with respect to the preparation and presentation of these financial statements that give a true and fair view of the financial position and financial performance of the Society in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified by ICAI to the extent applicable. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Society and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

**AUDITOR'S RESPONSIBILITY**

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Society's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on the effectiveness of the Society's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion. In our opinion and to the best of our information and according to the explanations given to us, the financial statements give the information required by the Act in the



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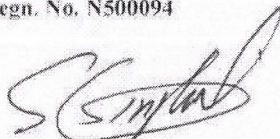
manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India:

- a) In the case of the Balance Sheet, of the state of affairs of the Society as at March 31, 2021; and
- b) In the case of the Statement of Income and Expenditure Account, of the surplus for the year ended on that date.

1. As required, we report that:

- a) We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit;
- b) In our opinion proper books of account as required by law have been kept by the Society so far as appears from our examination of those books.
- c) The Balance Sheet, and Income and Expenditure Account dealt with by this Report are in agreement with the books of account.
- d) In our opinion, the Balance Sheet and Income and Expenditure Account dealt with by this report comply with the accounting standards issued by ICAI.

For G A M S & ASSOCIATES LLP  
Chartered Accountants  
Firm Regn. No. N500094



(CA. S C SINGHAL)  
Partner  
M. NO. 088157



Place: New Delhi  
Date: 11/10/2021

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## BALANCESHEET AS AT 31st MARCH, 2021

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Maharaja Agrasen Chowk, Sector-22, Rohini, Delhi-110086

INCOME	SCHEDULE	As at 31/03/21 Amt. in Rs.	As at 31/03/20 Amt. in Rs.
Fees	4	194,335,700.00	162,943,300.00
Interest	5	3,699,408.00	4,660,062.00
Other income	6	901,707.39	7,129,355.77
<b>TOTAL</b>		<b>198,936,815.39</b>	<b>174,732,717.77</b>
<b>EXPENDITURE</b>			
Employees Cost	7	88,790,202.00	69,892,769.00
Operating Expenses	8	21,703,455.00	21,403,261.00
Administration & General Expenses	9	50,202,007.07	52,984,603.00
<b>TOTAL</b>		<b>160,695,664.07</b>	<b>144,280,633.00</b>
Depreciation / Immortalization		188,712.34	2,130,929.29
Surplus / (Deficit) for the year before exceptional items		36,354,028.98	28,321,155.48
<b>Surplus / Deficit for the year</b>		<b>36,354,028.98</b>	<b>28,321,155.48</b>

(CA. S. C. SINGHAL)  
Partner  
M. NO. 088157

(OM PARKASH GOEL)  
Treasurer

(T.R. GARG)  
General Secretary

Date: 11/10/2021

UIDN:- 21098157AAAA TV4161

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<b>MAHARAJA AGRASEN INSTITUTE OF MANAGEMENT STUDIES</b> Maharaja Agrasen Chowk , Sector-22, Rohini, Delhi-110086 <b>SCHEDULES 1 TO 3 ATTACHED TO &amp; FORMING PART OF BALANCE SHEET</b>		
<b>SCHEDULE 1</b>	<b>As at 31/03/21</b>	<b>As at 31/03/20</b>
<b>CURRENT LIABILITIES &amp; PROVISIONS</b>	<b>Amt. in Rs.</b>	<b>Amt. in Rs.</b>
<b>A. CURRENT LIABILITIES</b>		
1. Sundry Creditors : For Goods & Others	494,172.00	598,077.00
2. Other Liabilities :		
a) Expenses Payable	8,966,442.00	5,223,205.00
b) Students Welfare Fund	7,148,270.00	7,264,770.00
c) Other Liabilities	7,033,120.00	238,800.00
d) Security Fees Refundable	24,968,400.00	19,370,400.00
e) Advance Fees	6,411,881.72	5,682,777.00
f) Alumni Association	84,000.00	
3. MATES		14,356,226.45
<b>TOTAL</b>	<b>55,106,285.72</b>	<b>52,734,255.45</b>
<b>SCHEDULE 3</b>	<b>As at 31/03/21</b>	<b>As at 31/03/20</b>
<b>CURRENT ASSETS, LOANS &amp; ADVANCES</b>	<b>Amt. in Rs.</b>	<b>Amt. in Rs.</b>
<b>A. CURRENT ASSETS</b>		
1. Cash in Hand.	856,074.00	31,600.00
2. Bank Balances:-		
I) With Oriental Bank of Commerce, Paschim Vihar SB A/c No 08462011000400	569,238.30	548,423.00
II) With Union Bank of India, Rohini SB A/c No 394502010059876	24,571,210.87	583,232.35
SB A/c No 604202010001788	4,444,889.43	996,074.67
SB A/c No 604202050000047	1,220,925.00	1,130,818.00
Current A/c No 6042010050168	3,206,805.20	2,489,955.21
III ) Fixed Deposits with Accrued Interest ( With Oriental Bank of Commerce & Union Bank of India ) (FDR for Rs.97.25 lacs Jointly with GGSIPU.)	86,121,660.00	101,844,356.00
3. MATES	21,734,619.29	
<b>TOTAL(A)</b>	<b>142,725,422.09</b>	<b>107,624,459.23</b>
<b>B. LOANS, ADVANCES &amp; OTHER ASSETS</b>		
<u>Advances recoverable in cash or in kind or for value to be received</u>		
a) Imprest & Security Deposit	681,385.00	510,000.00
b) Prepaid Expenses	1,627,096.00	1,589,074.00
c) Advance Others	459,164.00	3,798,835.00
d) Fees Receivable	8,734,142.48	672,936.75
<b>TOTAL(B)</b>	<b>11,501,787.48</b>	<b>6,570,845.75</b>
<b>TOTAL(A+B)</b>	<b>154,227,209.57</b>	<b>114,195,304.98</b>



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SCHEDULE 2												
A. FIXED ASSETS (MAIMS)												
DESCRIPTION	GROSS BLOCK				DEPRECIATION				NET BLOCK			
	As at 31.03.2020	Additions upto 30.09.20	Additions after 30.09.20	Deductions during the year	As at 31.03.2021	As at 31.03.2020	For the Year	Adjustments during the year	As at 31.03.2021	As at 31.03.2021	As at 31.03.2020	As at 31.03.2020
1. Machinery & Equipment	4,074,301.00	-	19,975.00	-	4,094,276.00	2,987,317.05	164,545.72	-	3,151,862.77	942,413.24	1,086,983.95	1,086,983.95
2. Furniture & Fixtures	3,946,055.00	-	-	-	3,946,055.00	2,049,127.03	189,692.80	-	2,238,819.83	1,707,235.17	1,896,927.97	1,896,927.97
3. Lab & Office Equipments	3,560,481.00	-	-	-	3,560,481.00	1,241,803.12	231,867.79	-	1,473,670.91	2,086,810.09	2,318,677.88	2,318,677.88
4. Computer & Peripherals	12,066,772.00	-	77,172.00	-	12,143,944.00	10,866,080.11	496,711.16	-	11,361,791.26	782,152.74	1,200,691.89	1,200,691.89
5. Library Books	8,563,886.20	171,256.00	312,874.00	-	9,048,016.20	6,878,317.01	805,304.88	-	7,683,621.87	1,364,394.31	1,685,569.19	1,685,569.19
Total	32,211,495.20	171,256.00	410,021.00	-	32,792,772.20	24,022,644.31	1,887,122.34	-	25,909,766.84	6,883,005.53	8,188,850.88	8,188,850.88
As at March 31, 2020	28,079,776.20	2,635,719.00	1,496,000.00	-	32,211,495.20	27,891,715.03	2,130,929.29	-	24,022,644.31	8,188,850.88	6,188,061.16	6,188,061.16

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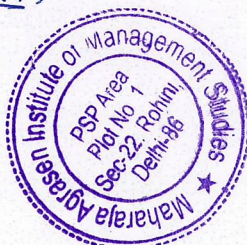
<b>MAHARAJA AGRASEN INSTITUTE OF MANAGEMENT STUDIES</b> Maharaja Agrasen Chowk , Sector-22, Rohini, Delhi-110086 <b>SCHEDULES 4 TO 9 ATTACHED TO &amp; FORMING PART OF INCOME &amp; EXPENDITURE ACCOUNT</b>		
<b>SCHEDULE - 4</b>	<b>As at 31/03/21</b>	<b>As at 31/03/20</b>
<b>FEE &amp; RECEIPTS</b>	<b>Amt. in Rs.</b>	<b>Amt. in Rs.</b>
a) Tution Fees	191,983,700.00	160,846,300.00
b) Activity Fee	2,352,000.00	2,097,000.00
<b>Total</b>	<b>194,335,700.00</b>	<b>162,943,300.00</b>
<b>SCHEDULE - 5</b>	<b>As at 31/03/21</b>	<b>As at 31/03/20</b>
<b>INTEREST EARNED</b>	<b>Amt. in Rs.</b>	<b>Amt. in Rs.</b>
a) On Term Deposits	3,535,751.00	4,483,314.00
b) On Saving Bank Accounts	163,657.00	176,085.00
c) Others	-	663.00
<b>Total</b>	<b>3,699,408.00</b>	<b>4,660,062.00</b>
<b>SCHEDULE - 6</b>	<b>As at 31/03/21</b>	<b>As at 31/03/20</b>
<b>OTHER INCOME</b>	<b>Amt. in Rs.</b>	<b>Amt. in Rs.</b>
a) Miscellaneous Income	361,707.39	283,303.77
b) Fine Received	1,020.00	24,445.00
c) Allumini Association	-	361,000.00
d) Seminar Income	316,157.00	123,156.00
e) Examination Income	222,823.00	400,747.00
f) Profit on Investment in Mutual fund	-	5,936,704.00
<b>Total</b>	<b>901,707.39</b>	<b>7,129,355.77</b>
<b>SCHEDULE - 7</b>	<b>As at 31/03/21</b>	<b>As at 31/03/20</b>
<b>Payment &amp; Provision for Employees</b>	<b>Amt. in Rs.</b>	<b>Amt. in Rs.</b>
a) Salary, Wages, Bonus etc. ( regular staff ) ( teaching / non-teaching )	68,307,386.00	66,091,042.00
b) Contribution to P F & other fund	1,951,343.00	2,089,550.00
c) Honorarium to guest faculty	344,400.00	191,200.00
d) Medical Expenses & Staff Welfare	40,000.00	74,729.00
e) Prov. For Pay & Allow. (7th Pay Commission)	16,119,473.00	-
f) Consideration in connection with retirement benefits	2,027,600.00	1,446,248.00
<b>Total</b>	<b>88,790,202.00</b>	<b>69,892,769.00</b>



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MAHARAJA AGRASEN INSTITUTE OF MANAGEMENT STUDIES Maharaja Agrasen Chowk , Sector-22, Rohini, Delhi-110086		
SCHEDULE - 8	As at 31/03/21 Amt. in Rs.	As at 31/03/20 Amt. in Rs.
<b>Other Operating Expenses</b>		
a) Power, Fuel, Electricity & water Expenses	1,355,368.00	4,176,866.00
b) Other repairs	163,642.00	497,693.00
c) Lab/Workshop consumable expenses	102,927.00	123,630.00
d) Co- Curriculum activity/Education Development	319,422.00	312,016.00
e) Seminar Expenses	271,693.00	165,363.00
f) University Charges/D H E Charges	17,854,550.00	15,698,400.00
g) Fees Concession	1,352,700.00	202,700.00
h) Scholarship Expenses	64,000.00	196,600.00
i) Insurance Expenses	219,153.00	29,993.00
<b>Total</b>	<b>21703455.00</b>	<b>21403261.00</b>
SCHEDULE - 9	As at 31/03/21 Amt. in Rs.	As at 31/03/20 Amt. in Rs.
<b>Administrative &amp; General Expenses</b>		
a) Advertising & Publicity	45,535.00	172,826.00
b) Audit Fee	322,338.00	-
c) Affiliation & Accreditation Fees	2,250,000.00	1,145,000.0000
d) Application Fees	575,000.00	610,000.0000
e) Stationary	180,874.00	530,710.00
f) Professional Charges	76,360.00	707,940.00
g) Postage	6,818.00	17,829.00
h) Telephone	7,050.34	16,500.00
i) Conveyance & Travelling	277,794.00	622,645.00
j) Maintenance Expenses paid to Society	42,000,000.00	42,000,000.00
k) Bank charges	4,661.93	3,652.00
l) Security Charges	1,450,453.00	1,381,532.00
m) Function & Meeting Expenses	138,712.00	991,393.00
n) Entertainment/ Hospitality/Expenses	23,988.00	12,093.00
o) Housekeeping Charges	2,338,040.00	2,914,137.00
p) General & Miscellaneous Expenses	90,513.80	1,090,515.00
q) Internet & Website	167,878.00	151,204.00
r) Library Expenses	187,676.00	423,426.00
s) Surveillance Audit Fee	3,145.00	-
t) Prior Period Expenses	55,170.00	193,201.00
<b>Total</b>	<b>50,202,007.07</b>	<b>52,984,603.00</b>

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**MAHARAJA AGRASEN INSTITUTE OF MANAGEMENT STUDIES**  
**ACCOUNTING POLICIES and NOTES ON ACCOUNTS**

(Schedule 10 Annexed to and forming part of the accounts for the year ending 31<sup>st</sup> March 2021)

**1. Accounting Policies**

(a) Accounting Convention

The accounts are maintained and statements are prepared on accrual basis.

(b) Method of accounting

The Institute is following mercantile system of accounting i.e. revenue and expenses are recognized on accrual basis.

(c) Fixed Assets

Fixed Assets are stated at cost less depreciation. Cost includes inward freight, duties, taxes and expenses incidental to acquisition and installation of fixed assets.

(d) Depreciation

Depreciation is taken at the rates prescribed in the Income Tax Act, 1961 on W.D.V. method. Depreciation is provided at half of the specified rates if assets are used for less than 180 days. No depreciation is provided on work in progress till the date of its capitalization.

(e) Revenue Recognition

The Institute mainly depends on fees from students, which has been taken into account on accrual basis.

Over and above, the Institute is also having income from fine received from students, sales from obsolete items, interest earned from term deposits, etc. These are accounted for as and when right to receive such income is established.

(f) Employees Retirement Benefits

Provision for Gratuity and ex-gratia leave encashment has been made on the basis of actuarial valuation and in compliance of AS-15 as issued by ICAI.

(g) Stores

a. Store purchased for Labs has been taken as lab expenses for the year in which it has been purchased.

b. All other consumable stores purchased during the year have been taken as expenses in the year in which it has been purchased.

(h) Other Accounting Policies

These are consistent with the generally accepted accounting principles.



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(i) In F.Y. 2018-19, the college has won a case for increase in fees from F.Y. 2015-16. The amount for increase in fees from the students who have already completed the course and left the college will be accounted for as and when the amount will be received from the students. The amount received during the year has been accounted for as part of income of current year.

## **2. Notes to Accounts**

1. The Institute has complied with the Accounting Standards issued by ICAI which are applicable on the Institute.
2. As per details given by the management:
  - (a) No part of income or property of the society /institution was lent, or continues to be lent during the financial year to any person having a substantial interest.
  - (b) No land, building or other property of the society /institution was made, or continued to be made, available for the use of any such person having a substantial interest during the year and the amount of rent or compensation charged.
  - (c) No payment, capital or revenue in nature, was made to any person having a substantial interest during the year.
  - (d) No service of the society /institution was made available to any person having a substantial interest during the year together with remuneration or compensation received.
  - (e) No property / asset of the society / institution were sold during the year to the person having a substantial interest together with consideration received.
  - (f) No income or property of the society /institution was diverted during the year in favor of any interested person having a substantial interest together with the amount of income or value of the property so diverted.
3. Corresponding figures for the previous year have been regrouped / rearranged, wherever considered necessary.
4. Cash in hand at the Closing hours of 31<sup>st</sup> March 2021 is as certified by the management.
5. Fixed Assets installed and put to use have been certified by the Society and relied upon by the auditors. being a technical matter.
6. During the year one new i.e "BBA LLB" started by the Institute.
7. In the opinion of the Management, the current assets, loans and advances have a value on realization in the ordinary course of business. equal at least to the aggregate amount shown in the Balance Sheet.



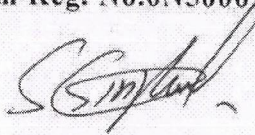
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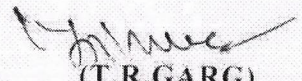


8. In view of there being no taxable income under Income-Tax Act 1961, no provision for Income tax has been considered necessary.
9. Payments to Employees for establishment of expenses increased due to provision against 7<sup>th</sup> pay commission.
10. Affiliation charges increased due to increase of affiliation charges by GGSIPU and start of new courses during the year.
11. Seminar expenses increased due to price inflation & increase of seminar activities.
12. Fees concession & Scholarship increased due to more free ship given to more students.
13. Security service charges increased due to hike of minimum wages and increase of manpower.
14. University/DHE charges increased due to increase of 2<sup>nd</sup> shift students and paid to GGSIPU.
15. Schedules 1 to 10 are annexed to and form and integral part of the Balance Sheet as at 31<sup>st</sup> March 2021 and the Income and Expenditure Account for the year ended on that date.

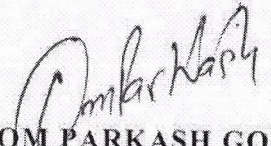
**For G A M S & ASSOCIATES LLP**  
**CHARTERED ACCOUNTANTS**  
Firm Reg. No.0N500094

  
(C.A. S.C. SINGHAL)  
PARTNER  
M.No:088157

  
(VINEET KUMAR GUPTA)  
CHAIRMAN

  
(T.R.GARG)  
GENERAL SECRETARY



  
(OM PARKASH GOEL)  
TREASURER

Date: 11/10/2021  
Place: New Delhi

SHIV  
CHARAN  
SINGHAL

Digitally signed by SHIV CHARAN SINGHAL  
DN: cn=SHIV CHARAN SINGHAL, pseudonym=1b687b2b00c512c8d0be151fcd59a93d3d6260ca7ebfca216c296db2108f5474, postalCode=110034, st=DELHI, serialNumber=94df9db700ca90a8ed5e80d4edfc312297fa320754e4c525a0ffe3db831ca, cn=SHIV CHARAN SINGHAL  
Date: 2023.04.28 19:13:34 +05'30'

