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**REPORT OF BRANCH AUDITOR RELATING TO ACCOUNTS OF IIMM -
DELHI BRANCH AUDITED UNDER SUB-SECTION (2) OF SECTION 33 & 34
AND RULE 19 OF THE BOMBAY PUBLIC TRUST ACT.**

Registration no.	N. A
Name of the Public Trust	Indian Institute of Materials Management Delhi Branch
For the year ending	31 st March, 2024

- | | |
|--|-----|
| a) Whether accounts are maintained regularly and in accordance with the provisions of the Act and the rules; | Yes |
| b) Whether receipts and disbursements are properly and correctly shown in the accounts | Yes |
| c) Whether the cash balance and vouchers in the custody of the manager or trustee on the date of audit were in agreement with the accounts; | Yes |
| d) Whether all books, deeds, accounts, vouchers or other documents or records required by the auditor were produced before him; | Yes |
| e) Whether a register of moveable and immovable properties is properly maintained, the changes therein are communicated from time to time to the regional office and the defects and inaccuracies mentioned in the previous audit report have been duly complied with; | Yes |
| f) Whether the manager or trustee or any other person required by the auditor to appear before him did so and furnished the necessary information required by him; | Yes |
| g) Whether any property or funds of the Trust were applied for any object or purpose other than the object or purpose of the Trust; | No |
| h) The amounts of outstanding for more than one year and the amounts written off, if any; | Nil |
| i) Whether tenders were invited for repairs or construction involving expenditure exceeding Rs.5,000/- | No |
| j) Whether any money of the public trust has been invested contrary to the provisions of Section 35; | No |
| k) Alienations, if any, of the immovable property contrary to the provisions of Section 36 which have come to the notice of the auditor; | No |




Chandabhoy & Jassoobhoy
Chartered Accountants

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| l) All cases of irregular, illegal or improper expenditure, or failure of omission to recover monies or other property to the public trust or of loss or waste of money or other property thereof and whether such expenditure, failure omission loss or waste was caused in consequence of breach of trust of the trustees or any other person while in the management of the trust; | None |
| m) Whether the budget has been filed in the form provided by rule 16A; | We were informed that the budget for the year 2023-24 has been filed by NHQ |
| n) Whether the maximum and minimum number of the trustees is maintained; | Not Applicable to the Branch |
| o) Whether the meetings are held regularly as provided in such instrument; | Not Applicable
However, Regular Meeting of the Executive Committee of the Branch are held. |
| p) Whether the minute books of the proceedings of the meeting is maintained; | Yes |
| q) Whether any of the trustees has any interest in the investment of the trust; | No |
| r) Whether any of the trustee is a debtor or creditor of the trust; | No |
| s) Whether the irregularities pointed out by the auditors in the accounts of the previous year have been duly complied with by the trustees during the period of audit; | Not Applicable |
| t) Any special matter, which the auditor may think fit or necessary to bring to the notice of the Deputy or Assistant Charity Commissioner. | No |

For and on behalf of
Chandabhoy & Jassoobhoy
Chartered Accountants
Firm Registration No. 101647W


Ambesh Dave
Partner

Membership No. 049289
UDIN: 25049289BKDHQ03871



Mumbai: 15th May 2024

INDIAN INSTITUTE OF MATERIAL MANAGEMENT
DELHI BRANCH

BALANCE-SHEET AS AT 31ST MARCH 2024

LIABILITIES		Current year	Current year	Previous year	ASSETS		Current year	Current year
Previous year		Amount(Rs.)	Amount(Rs.)	Amount (Rs)			Amount(rs.)	Amount(rs.)
Amount (Rs)								
	PROFESSIONAL DEVELOPMENT FUND				FIXED ASSESTS			
15,96,476	Opening Balance	16,93,919		15,48,701	(As Per Annexure A)			15,52,997
(3,39,355)	ADD : Excess of Income over Expenditure-Admin	(3,18,288)						
4,36,798	ADD : Excess of Income over Expenditure-Edu.	3,33,918			Current assets, Loan & Advances			
16,93,919			17,09,549		Cash & Bank Balance			
31,61,515	Building Fund	31,61,515		19,81,520	Fixed Deposit		23,08,753	
2,700	Award Fund	2,700		4,990	Cash in Hand		742	
15,600	Library Deposit	15,600		76,515	Bank of Baroda (VJ) (A/c) 4069		29,077	
				3,13,316	Bank Of Baroda -0644		2,96,812	
31,79,815			31,79,815	2,65,709	CANARA BANK		33,994	26,69,378
	OTHER LIABILITIES			26,42,050	Other Current Assests			
1,01,149	IIMM/NHQ Mumbai		1,01,149	68,000	Advance to Staff & Others		24,000	
3,250	GST Payable			-	Advance to NHQ Delhi office		-	
				142	GST Input		232	
				5,95,502	Tax deducted at source		6,20,168	
				1,15,000	Security Deposit (AICTA FEE) IIMM		1,15,000	
				8,738	Closing Stock		8,738	
				7,87,382				7,68,138
49,78,133	Total		49,90,513	49,78,133				49,90,513

AS PER OUR REPORT OF EVEN DATE

CHANDABHOY & JASSOOBHOY
CHARTERED ACCOUNTANTS

(Partner)

TREASURER

SECRETARY

CHAIRMAN

VICE CHAIRMAN



INDIAN INSTITUTE OF MATERIAL MANAGEMENT

DELHI BRANCH

INCOME & EXPENDITURE ACCOUNT - ADMIN FOR THE YEAR ENDED 31ST MARCH 2024

Previous year Amount(Rs.)	EXPENDITURE	Current year Amount(Rs.)	Previous year Amount(Rs.)	INCOME	Current year Amount (Rs.)
6,91,092	Employee Cost	7,58,392	1,62,895	Prorata Share of Subscription	2,17,300
23,988	Postage, Telephone & Internet Charges	18,125	1,20,312	Interest On SB/F.D	1,62,332
3,224	Printing & Stationery	19,223	10,92,206	Exe, Dev. Programme / In House Training	9,31,283
5,790	Repair & Maint.	60,541	2,858	Miss Income	-
65,925	Office Expenses	75,598	3,39,355	excess of Expenses over Income	3,18,288
9,387	Meeting Exp.	9,331			
18,933	Conveyance & Travelling	28,880			
6,42,971	Exec. Dev Programme Exp.	4,15,500			
19,812	Depreciation	20,001			
810	Bank Charges	1,075			
7,272	A.G.M. Expenses	40,262			
48,312	Electricity & Water Charges	54,328			
-	In House Training Exps	57,886			
4,160	Membership Kit	4,875			
43,630	NATCOM 2020 expenses	-			
6,000	Advertisement (Website)	1,850			
1,24,140	N.C. Meeting	63,089			
2,179	Misc Exp written off	247			
17,17,625		16,29,203	17,17,626		16,29,203

AS PER OUR REPORT OF EVEN DATE

CHANDABHOY & JASSOOBHOY
CHARTERED ACCOUNTANTS

(Signature)
(Partner)
15/3/2024

TREASURER

SECRETARY

CHAIRMAN

VICE CHAIRMAN



**INDIAN INSTITUTE OF MATERIAL MANAGEMENT
DELHI BRANCH**

INCOME & EXPENDITURE ACCOUNT - EDUCATION FOR THE YEAR ENDED 31ST MARCH 2024

Previous year Amount(Rs.)	EXPENDITURE	Current year Amount(Rs.)	Previous year Amount(Rs.)	INCOME	Current year Amount (Rs.)
8,738	Opening Stock	8,738	29,205	Course, Exam & Other Fees	30,248
5,86,992	Employee cost	6,33,950	-	Sale of Study Material/Prospectus	-
12,480	Rent, Rate & Taxes	14,903	14,88,500	Prorata Share of PGDMM & SCM	13,75,000
4,975	Postage, Courier & Telecom	29,248	8,738	Closing Stock	8,738
37,000	Electricity & Water Charges.	35,513			
4,835	Printing & Stationery	6,290			
-	Cost Of Prospectus	3,590			
3,19,200	Cost Of Reading Materials	2,11,960			
13,000	Faculty - Payment	5,500			
33,922	Exam. Exp	38,058			
15,735	Conveyance&Travelling	12,860			
33,955	Office Expenses	47,987			
3,631	Meeting Expenses	6,538			
15,182	M.M Day	24,933			
4,36,798	Excess of Income Over Expenditure	3,33,918			
15,26,443		14,13,986	15,26,443		14,13,986

AS PER OUR REPORT OF EVEN DATE

CHANDABHOY & JASSOOBHOY
CHARTERED ACCOUNTANTS

(Partner)

TREASURER

SECRETARY

CHAIRMAN

VICE CHAIRMAN



INDIAN INSTITUTE OF MATERIALS MANAGEMENT

DELHI BRANCH

Schedule Of Fixed Assets As On March 31, 2024

Annexure-A

S.No	Particulars	Rate of Depreciation	WDV As on April 1, 2023	Addition During the year		Sale/Adj. During the year	Total As on 31-03-2024	Depreciation for the year	WDV As on 31-03-2024
				Before 30-09-2023	After 30-09-2023				
1	Furniture & Fixture	10%	38,819.00	-	-	-	38,819.00	3,882.00	34,937.00
2	Computer & Accessories	40%	5,923.00	-	-	-	5,923.00	2,369.00	3,554.00
3	Library Book	60%	-	-	-	-	-	-	-
4	Plant & Machinery								
	Office Equipment	15%	18,133.90	-	-	-	18,133.90	2,720.00	15,413.90
	Microphone & ampl.	15%	3.00	-	-	-	3.00	3.00	-
	Air Conditioner	15%	5,638.00	29,296.88	-	(5,000.00)	29,934.88	4,490.00	25,444.88
	coolers	15%	124.00	-	-	-	124.00	19.00	105.00
	Fans	15%	359.00	-	-	-	359.00	54.00	305.00
	Fire Machine	15%	1,210.00	-	-	-	1,210.00	182.00	1,028.00
	Inventor	15%	12,007.85	-	-	-	12,007.85	1,801.00	10,206.85
	Battery	15%	10,340.00	-	-	-	10,340.00	1,551.00	8,789.00
	Refrigerator	15%	1,707.00	-	-	-	1,707.00	256.00	1,451.00
	Mobile Phone	15%	509.00	-	-	-	509.00	76.00	433.00
	Fax Machine	15%	504.00	-	-	-	504.00	76.00	428.00
	Projector	15%	16,813.20	-	-	-	16,813.20	2,522.00	14,291.20
	Total (4)		67,348.95	29,296.88	-	(5,000.00)	91,645.83	13,750.00	77,895.83
	TOTAL (1 to 4)		1,12,090.95	29,296.88	-	(5,000.00)	1,36,387.83	20,001.00	1,16,386.83
B	Shakarpur Property		14,36,609.90			-	14,36,609.90		14,36,609.90
	GRAND TOTAL		15,48,700.85	29,296.88	-	(5,000.00)	15,72,997.73	20,001.00	15,52,996.73



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