Chandabhoy & Jassoobhoy
Chartered Accountants

FoF 2, Phoenix House, 'B' wing, 4th flr
462, Senapati Bapat Marg
Lower Parel
Mumbai 400 013

Phone: + 91 22 2498 1516/1718
Email: mail@cnj.in
Web: www.cnj.in

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	31st March, 2023

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
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

CHANDABHOY & JASSOOBHOY
FOF 2, PHOENIX HOUSE, 'B' WING, 4TH FLOOR
LOWER PAREL
MUMBAI-400 013
SENAPATI BAPAT MARG
CHARTERED ACCOUNTANTS

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 will be 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;	Meeting of the Executive Committee of the Branch are held on regular basis.
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.	Inter-branch balances are subject to confirmation, reconciliation and adjustments, if any.

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

Ambesh Dave
Partner
Membership No.: 049289
UDIN: 23049289BGXCOF9761

Mumbai: May 25, 2023

CHANDABHOY & JASSOOBHOY
FOF 2, PHOENIX HOUSE, 'B' WING, 4th FLOOR
LOWER PAREL
MUMBAI-400 013
462, SENAPATI BAPAT MARG,
CHARTERED ACCOUNTANTS

INDIAN INSTITUTE OF MATERIAL MANAGEMENT
U-135, Vikas Marg, Shakarpur
DELHI-110092
BALANCE-SHEET AS AT 31ST MARCH 2023

Previous year Amount (Rs)	LIABILITIES	Current year Amount(Rs.)	Current year Amount(Rs.)	Previous year Amount (Rs)	ASSESTS	Current year Amount(Rs.)	Current year Amount(Rs.)
	PROFESSIONAL DEVELOPMENT FUND				**FIXED ASSESTS**		
17,28,401	Opening Balance	15,96,476		15,54,773	(As Per Annexure A)		15,48,701
(4,55,659)	ADD: Excess of Income over Expenditure-Admin	(3,39,355)					
3,23,734	ADD: Excess of Income over Expenditure-Edu.	4,36,798			**Current assets , Loan & Advances**		
15,96,476			16,93,918		**Cash & Bank Balance**		
				17,34,933	Fixed Deposit	19,81,520	
31,61,515	Building Fund	31,61,515		933	Cash in Hand	4,990	
2,700	Award Fund	2,700		2,16,444	Bank of Baroda (VJ) (A/c) 4069	76,515	
15,600	Library Deposite	15,600		5,40,186	Bank Of Baroda -0644	3,13,316	
31,79,815			31,79,815	24,92,497	CANARA BANK	2,65,709	26,42,050
	OTHER LIABILITIES				**Other Current Assests**		
66,723	IIMM NHQ Mumbai		1,01,149	1,16,000	Advance to Staff & Others	68,000	
	GST Payable		3,250	4,202	GST Input	142	
				5,51,805	Tax deducted at source	5,95,502	
				1,15,000	Security Deposit (AICTA FEE) IIMM	1,15,000	
				8,738	Closing Stock	8,738	
				7,95,744			7,87,382
48,43,014	**Total**		**49,78,133**	**48,43,014**			**49,78,133**

AS PER OUR REPORT OF EVEN DATE

CHANDABHOY & JASSOOBHOY
CHARTERED ACCOUNTANTS

(Partner) 25/5/22

TREASURER SECRETARY CHAIRMAN VICE CHAIRMAN

CHANDABHOY & JASSOOBHOY * CHARTERED ACCOUNTANTS * 462, SENAPATI BAPAT MARG, FOF 2, PHOENIX HOUSE, 'B' WING, 4th FLOOR, LOWER PAREL MUMBAI-400 013

INDIAN INSTITUTE OF MATERIALS MANAGEMENT IIMM

INDIAN INSTITUTE OF MATERIAL MANAGEMENT
DELHI BRANCH
INCOME & EXPENDITURE ACCOUNT - ADMIN FOR THE YEAR ENDED 31ST MARCH 2023

Previous year Amount(Rs.)	EXPENDITURE	Current year Amount(Rs.)	Previous year Amount(Rs.)	INCOME	Current year Amount (Rs.)
6,97,479	Employee Cost	6,91,092	1,69,900	Prorata Share of Subsicription	1,62,895
16,269	Postage,Telephone & Internet Charges	23,988	1,06,768	Interest On SB/F.D	1,20,312
5,733	Printing & Stationery	3,224	2,73,800	Exe, Dev. Programme / In House Training	10,92,206
15,507	Repair & Maint.	5,790	-	Miss Income	2,858
76,700	Office Expenses	65,925	4,55,659	Excess of Epenses over Income	3,39,355
5,932	Meeting Exp.	9,387	-		
21,537	Conveyance & Travelling	18,933			
1,500	Exec. Dev Programme Exp.	6,42,971			
22,874	Depreciation	19,812			
2,696	Bank Charges	810			
20,066	A.G.M.Expenses	7,272			
39,462	Electricity & Water Charges	48,312			
26,795	In House Training Exps	-			
5,395	Membership Kit	4,160			
-	NATCOM 2020 expenses	43,630			
14,000	Advertisement (Website)	6,000			
34,182	N.C. Meeting	1,24,140			
	Miss Exp	2,179			
10,06,127		**17,17,626**	**10,06,127**		**17,17,626**

AS PER OUR REPORT OF EVEN DATE

CHANDABHOY & JASSOOBHOY
CHARTERED ACCOUNTANTS

(Partner)
25/5/23

CHANDABHOY & JASSOOBHOY CHARTERED ACCOUNTANTS FGF 2, PHOENIX HOUSE, 'B' WING, 4th FLOOR, 462, SENAPATI BAPAT MARG, LOWER PAREL MUMBAI-400 013

TREASURER SECRETARY CHAIRMAN VICE CHAIRMAN

INDIAN INSTITUTE OF MATERIALS MANAGEMENT IIMM

INDIAN INSTITUTE OF MATERIAL MANAGEMENT
DELHI BRANCH

INCOME & EXPENDITURE ACCOUNT - EDUCATION FOR THE YEAR ENDED 31ST MARCH 2023

Previous year Amount(Rs.)	EXPENDITURE	Current year Amount(Rs.)	Previous year Amount(Rs.)	INCOME	Current year Amount (Rs.)
9,438	Opening Stock	8,738	8,425	Course,Exam & Other Fees	29,205
5,83,045	Employee cost	5,86,992	25,200	Sale of Study Material/Prospectus	-
6,811	Rent, Rate & Taxes	12,480	12,51,700	Prorata Share of PGDMM & SCM	14,88,500
8,007	Postage,Courier & Telecom	4,975	8,738	Closing Stock	8,738
29,256	Electricity & Water Charges.	37,001			
590	Printing & Stationery	4,835			
2,88,050	Cost Of Reading Materials	3,19,200			
-	Faculty - Payament	13,000			
-	Exam. Exp	33,922			
9,080	Conveyance&Travelling	15,735			
32,380	Office Expenses	33,955			
3,672	Inaugration(PGDMM & SCM)	3,631			
	M.M Day	15,182			
3,23,734	Excess of Income Over Expenditure	4,36,798			
12,94,063		**15,26,443**	**12,94,063**		**15,26,443**

AS PER OUR REPORT OF EVEN DATE

CHANDABHOY & JASSOOBHOY
CHARTERED ACCOUNTANTS

(Partner)

25/5/23

CHANDABHOY & JASSOOBHOY CHARTERED ACCOUNTANTS LOWER PAREL MUMBAI-400 013

TREASURER　SECRETARY　CHAIRMAN　VICE CHAIRMAN

INDIAN INSTITUTE OF MATERIALS MANAGEMENT IIMM

INDIAN INSTITUTE OF MATERIALS MANAGEMENT
DELHI BRANCH

Schedule Of Fixed Assets As On March 31, 2023

Annexure-A

S.No	Particulars	Rate of Depreciation	WDV As on April 1, 2022	Addition During the year Before 30-09-2022	Addition During the year After 30-09-2022	Total As on 31-03-2023	Depreciation for the year	WDV As on 31-03-2023
A.								
1	**Furniture & Fixture**	10%	43,131.00	-		43,131.00	4,313.00	38,819.00
						-		
2	**Computer & Accessories**	40%	9,871.00			9,871.00	3,948.00	5,923.00
						-		
3	**Library Book**	60%	1.00	-		1.00	1.00	-
						-		
4	**Plant & Machinery**					-		
	Office Equipment	15%	17,184.00	-	3,813.56	20,997.90	2,864.00	18,133.90
	Microphone & ampl.	15%	4.00	-		4.00	1.00	3.00
	Air Conditioner	15%	6,633.00	-		6,633.00	995.00	5,638.00
	coolers	15%	146.00	-		146.00	22.00	124.00
	Fans	15%	422.00	-		422.00	63.00	359.00
	Fire Machine	15%	1,424.00	-		1,424.00	214.00	1,210.00
	Invertor	15%	4,201.00	9,925.85		14,126.85	2,119.00	12,007.85
	Battery	15%	12,165.00	-		12,165.00	1,825.00	10,340.00
	Refrigerator	15%	2,008.00	-		2,008.00	301.00	1,707.00
	Mobile Phone	15%	599.00	-		599.00	90.00	509.00
	Fax Machine	15%	593.00	-		593.00	89.00	504.00
	Projector	15%	19,781.10	-		19,781.10	2,967.00	16,813.20
	Total (4)		65,160.10	9,925.85	3,813.56	78,899.85	11,550.00	67,348.95
	TOTAL(1 to 4)		**1,18,163.10**	**9,925.85**	**3,813.56**	**1,31,902.85**	**19,812.00**	**1,12,090.95**
B	**Shakarpur Property**		14,36,609.90		-	14,36,609.90		14,36,609.90
	GRAND TOTAL		**15,54,773.00**	**9,925.85**	**3,813.56**	**15,68,512.75**	**19,812.00**	**15,48,700.85**

CHANDABHOY & JASSOOBHOY CHARTERED ACCOUNTANTS LOWER PAREL MUMBAI-400 013

INDIAN INSTITUTE OF MATERIALS MANAGEMENT IIMM