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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, 2025

- | | |
|--|-----|
| 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 |



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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 2024-25 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. | Interbranch balances are subject to confirmation, reconciliation and subsequent adjustment, if any. |

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


Ambesh Dave
Partner
Membership No. 049289
UDIN: 25049289BMKVTY9942

Mumbai: 9th June 2025



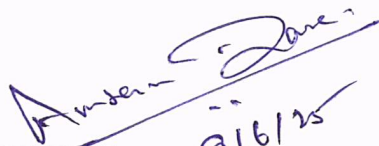
INDIAN INSTITUTE OF MATERIAL MANAGEMENT
DELHI BRANCH
BALANCE-SHEET AS AT 31ST MARCH 2025

Amount in Rs

Particulars	Note No.	As at March 31, 2025	As at March 31, 2024
I EQUITY AND LIABILITIES			
1 <u>Owner's Fund</u>			
(i) Professional Development fund	1	17,32,191	17,09,549
(ii) Other Funds	2	31,64,215	31,64,215
		48,96,406	48,73,764
2 <u>Current liabilities</u>			
Other current liabilities	3	1,94,991	1,16,749
		1,94,991	1,16,749
Total Liabilities		50,91,397	49,90,513
II ASSETS			
1 <u>Non-current assets</u>			
Property, Plant and Equipments and Intangible Assets			
Property, Plant and Equipments	4	15,45,025	15,52,997
		15,45,025	15,52,997
2 <u>Current Assets</u>			
Inventories	5	8,738	8,738
Cash and cash equivalents	6	26,38,447	26,69,378
Other current assets	7	8,99,187	7,59,400
		35,46,372	34,37,516
Total Assets		50,91,397	49,90,513

AS PER OUR REPORT OF EVEN DATE

CHANDABHOY & JASSOOBHOY
 CHARTERED ACCOUNTANTS


 (PARTNER) 9/6/25



 TREASURER
  SECRETARY
  CHAIRMAN



**INDIAN INSTITUTE OF MATERIAL MANAGEMENT
DELHI BRANCH
INCOME & EXPENDITURE ACCOUNT -ADMIN & EDUCATION
FOR THE YEAR ENDED 31ST MARCH 2025**

Particulars	Note No.	Amount in Rs	
		For the year ended March 31, 2025	For the year ended March 31, 2024
I INCOME			
Revenue from Operations	8	12,07,400.00	14,05,248
Other income	9	26,41,914.48	13,10,915
Total		38,49,314.48	27,16,163
IV. EXPENSES			
Employee benefits expense	10	15,28,137.00	13,92,342
Depreciation and amortisation	4	18,435.00	20,001
Other expenses-Admin Dept.	11	18,32,710.91	8,50,810
Other expenses-Education Dept.	12	4,47,390	4,37,380
Total		38,26,673	27,00,533
IX. Total Profit / (Loss) before tax [(VII)+(VIII)]		22,642	15,630
X. Tax expense			
Current tax expenses		-	-
XI. Profit / (Loss) after tax [(IX)- (X)]		22,642	15,630

AS PER OUR REPORT OF EVEN DATE

CHANDABHOY & JASSOOBHOY
CHARTERED ACCOUNTANTS

Anshu
(PARTNER) 9/6/25

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TREASURER

[Signature]
SECRETARY

[Signature]
CHAIRMAN



**INDIAN INSTITUTE OF MATERIAL MANAGEMENT
DELHI BRANCH**

NOTES FORMING PART OF FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2025

Particulars	As at March 31, 2025	As at March 31, 2024
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NOTE-1: PROFESSIONAL DEVELOPMENT FUND

Opening Balance	17,09,549	16,93,919
ADD: Excess of Income over Expenditure	22,642	15,630
Closing Balance	17,32,191	17,09,549

NOTE-2: OTHER FUNDS

Building Fund	31,61,515	31,61,515
Award Fund	2,700	2,700
Total	31,64,215	31,64,215

Note 3: Other current liabilities

Liabrary Deposit	15,600	15,600
GST Payable	78,242	-
IIMM NHQ Mumbai	1,01,149	1,01,149
Total	1,94,991	1,16,749

Note 5: Inventories

Closing Stock	8,738	8,738
Total	8,738	8,738

Note 6: Cash and cash equivalents

Cash and bank balances with bank

Cash in hand	1322	742
Balance with bank in saving accounts	2,16,864	3,59,883
Fixed Deposits	24,20,261	23,08,753
Total	26,38,447	26,69,378

Note 7: Other current assets

Security deposit(AICTA FEE) IIMM	1,15,000	1,15,000
GST Receivable	55,323	232
TDS Receivable	7,28,864	6,20,168
Advance to Staff & others	-	24,000
Total	8,99,187	7,59,400



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INDIAN INSTITUTE OF MATERIALS MANAGEMENT
DELHI BRANCH

Note 4: Property, Plant and Equipments

S.No A.	Particulars	Rate of Depreciation	WDV As on April 1, 2024	Addition During the year		Sale/Adj. During the year	Total As on 31-03-2025	Depreciation for the year	WDV As on 31-03-2025
				Before	After				
				30-09-2024	30-09-2024				
1	Furniture & Fixture	10%	34,937.00	-	-		34,937.00	3,494.00	31,443.00
2	Computer & Accessories	40%	3,554.00	-	-		3,554.00	1,422.00	2,132.00
3	Library Book	60%	-	-	-		-	-	-
4	Plant & Machinery								
	Office Equipment	15%	15,414.00	-	-		15,414.00	2,312.00	13,102.00
	Microphone & ampl.	15%	-	-	-		-	-	-
	Air Conditioner	15%	25,445.00	-	-	-	25,445.00	3,817.00	21,628.00
	coolers	15%	105.00	-	-		105.00	105.00	-
	Fans	15%	305.00	-	-		305.00	46.00	259.00
	Fire Machine	15%	1,028.00	-	-		1,028.00	154.00	874.00
	Invertor	15%	10,207.00	2,966.00	-		13,173.00	1,976.00	11,197.00
	Battery	15%	8,789.00	6,875.00	7,422.00	(6,800.00)	16,286.00	1,886.00	14,400.00
	Refrigerator	15%	1,451.00	-	-		1,451.00	218.00	1,233.00
	Mobile Phone	15%	433.00	-	-		433.00	433.00	-
	Fax Machine	15%	428.00	-	-		428.00	428.00	-
	Projector	15%	14,291.00	-	-		14,291.00	2,144.00	12,147.00
	Total (4)		77,896.00	9,841.00	7,422.00	(6,800.00)	88,359.00	13,519.00	74,840.00
	TOTAL(1 to 4)		1,16,387.00	9,841.00	7,422.00	(6,800.00)	1,26,850.00	18,435.00	1,08,415.00
B	Shakarpur Property		14,36,610.00		-		14,36,610.00		14,36,610.00
	GRAND TOTAL		15,52,997.00	9,841.00	7,422.00	(6,800.00)	15,63,460.00	18,435.00	15,45,025.00











**INDIAN INSTITUTE OF MATERIAL MANAGEMENT
DELHI BRANCH**

NOTES FORMING PART OF FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2025

Particulars	Amount in Rs.	
	For the year	For the year
	ended March 31, 2025	ended March 31, 2024

Note 8: Revenue from Operations

Education Dept.

Course, Examination & Others Fees	11,400	30,248
Prorata Share Of Correspondence	11,95,000	13,75,000
Sale of Study Material/Prospectus	1,000	-
Total	12,07,400	14,05,248

Note 9: Other income

Admin Dept.

Programme Fee/In House Training Programme	23,73,387	9,31,283
Prorata Share of Subscription fees	1,36,313	2,17,300
Interest on FDR	1,17,181	1,38,291
Interest in Savings Bank A/c	13,233	24,041
Misc. Income	1,800	-
Total	26,41,915	13,10,915

Note 10: Employee benefit expenses

Salaries, incentives and allowances-Admin Dept.	7,04,692	6,47,226
Staff welfare expenses	1,38,785	1,11,166
Salaries, incentives and allowances-Education Dept.	5,96,820	5,52,613
Employee Contribution to PF-	87,840	81,337
Total	15,28,137	13,92,342

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