

Institute of Management Technology - Nagpur  
(A UNIT OF CENTRE FOR ADVANCED EDUCATION)  
Balance Sheet as at 31st March, 2021

(Amount in Rs.)

PARTICULARS	SCHEDULE	AS AT 31-Mar-21	AS AT 31-Mar-20
<b>SOURCES OF FUNDS</b>			
1 GENERAL RESERVE	A	36,57,31,446	40,67,12,840
2 PROJECT FUND	B	8,43,24,480	8,43,24,480
3 ALMUNI FUND		35,02,049	22,78,048
4 DEFERRED REVENUE	C	58,78,516	68,29,796
<b>TOTAL</b>		<b>45,94,36,491</b>	<b>50,01,45,164</b>
<b>APPLICATION OF FUNDS</b>			
5 FIXED ASSETS	D		
Gross Block		85,55,83,602	85,58,36,755
Less: Accumulated Depreciation		39,09,47,357	31,91,13,520
Net Block		46,46,36,245	53,67,23,235
Capital Work-in-Progress		12,13,49,168	11,54,23,944
		58,59,85,413	65,21,47,179
6 CURRENT ASSETS, LOANS & ADVANCES			
Cash & Bank Balances	E	5,29,87,411	1,73,67,798
Loans & Advances	F	1,92,12,509	1,67,91,505
Interunit Balances		-10,16,59,869	-6,17,91,671
Inventory		14,54,096	16,26,419
		-2,80,05,853	-2,60,05,949
7 CURRENT LIABILITIES AND PROVISIONS			
Current Liabilities	G	6,28,75,225	6,89,60,293
Provisions	H	3,56,67,844	5,70,35,773
		9,85,43,069	12,59,96,066
8 Net Current Assets ((6) less (7))		-12,65,48,922	-15,20,02,015
<b>TOTAL</b>		<b>45,94,36,491</b>	<b>50,01,45,164</b>
Statement of Significant Accounting Policies & Notes to Accounts	O		
Schedules referred to above form an integral part of the Balance Sheet			

As per our separate report of even date attached

For Luthra & Luthra LLP

Chartered Accountants

Firm Reg. No. 002081N/N500092

UDIN : 21093847/AAAAEP8822

  
Nileshe Mehta  
Partner  
M.No. 093847

Place: New Delhi


Date: 31-08-2021

For and on behalf of

Institute of Management Technology - Nagpur

  
P Janaki Ramudu

Dean - Academics

  
Raghunandan S Ojha

Dy. Manager Finance & Accounts

  
Kalyan Das Gupta

Group Chief Finance Officer



Institute of Management Technology - Nagpur  
(A UNIT OF CENTRE FOR ADVANCED EDUCATION)  
Income and Expenditure Account For the year ended on March 31, 2021

(Amount in Rs.)

PARTICULARS	SCHEDULE	FOR THE YEAR ENDED 31-Mar-21	FOR THE YEAR ENDED 31-Mar-20
<b>INCOME</b>			
1 Academic Fee	I	29,85,87,250	34,59,36,500
2 Non Academic Fee	J	17,649	2,62,691
3 Other Income	K	37,72,082	2,16,27,210
4 Deferred Revenue Apportionment	D	9,51,281	11,09,586
<b>TOTAL</b>		<b>30,33,28,262</b>	<b>36,89,35,987</b>
<b>EXPENDITURE</b>			
5 Personnel Expenses	L	14,33,78,528	18,87,45,023
6 Academic Expenses	M	8,75,15,114	8,06,45,912
7 Administrative Expenses	N	3,88,42,724	8,82,31,199
8 Depreciation	D	7,45,73,289	8,91,02,791
<b>TOTAL</b>		<b>34,43,09,655</b>	<b>44,67,24,925</b>
10 Surplus of Income Over Expenditure Transferred to General Reserve		-4,09,81,393	-7,77,88,938
Statement of Significant Accounting Policies & Notes to Accounts	O		
Schedules referred to above form an integral part of the Income and Expenditure Account			

As per our separate report of even date attached

For Luthra & Luthra LLP

Chartered Accountants

Firm Reg. No. 002081/N/NS/00092

UDIN : 21093847/AAAEP8822

  
Nitesh Menta  
Partner

M.No. 093847

UDI No:

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Institute of Management Technology - Nagpur  
(A UNIT OF CENTRE FOR ADVANCED EDUCATION)  
Schedules forming part of the Balance Sheet as at 31st March, 2021

(Amount in Rs.)

PARTICULARS	SCHEDULE	AS AT 31-Mar-21	AS AT 31-Mar-20
<b>SCHEDULE A</b>			
<b>General Reserve</b>			
(a) Opening Balance		40,67,12,840	48,45,01,778
(b) Transfer from Income & Expenditure		<u>-4,09,81,393</u>	<u>-7,77,88,938</u>
		<u>36,57,31,446</u>	<u>40,67,12,840</u>
<b>SCHEDULE B</b>			
<b>Project Fund</b>			
Opening Balance		8,43,24,480	8,43,24,480
Other Adjustment		<u>-</u>	<u>-</u>
		<u>8,43,24,480</u>	<u>8,43,24,480</u>
Transferred to Deferred Revenue		<u>8,43,24,480</u>	<u>8,43,24,480</u>
<b>SCHEDULE C</b>			
<b>Deferred Revenue</b>			
(Project Fund to the extent Capitalised)			
(a) Opening Balance		68,29,797	79,39,383
(b) Add: Amount Capitalised		<u>-</u>	<u>-</u>
(c) Less: Assets written off/other adjustment		<u>-</u>	<u>-</u>
(d) Less: Transfer to Income & Expenditure		<u>9,51,281</u>	<u>11,09,586</u>
		<u>58,78,516</u>	<u>68,29,797</u>





Institute of Management Technology - Nagpur  
(A UNIT OF CENTRE FOR ADVANCED EDUCATION)  
Schedules forming part of the Balance Sheet as at 31st March, 2021

(Amount in Rs.)

PARTICULARS	SCHEDULE	AS AT 31-Mar-21	AS AT 31-Mar-20
<b>SCHEDULE- E</b>			
<b>Cash and Bank Balances</b>			
(a) Cash on hand		65,447	72,929
(b) Bank Balances:-			
(i) in saving accounts		1,79,21,964	1,68,92,903
(ii) in fixed deposit accounts		3,50,00,000	4,01,966
		<u>5,29,87,411</u>	<u>1,73,67,798</u>
<b>SCHEDULE- F</b>			
<b>Loans and Advances</b>			
(a) Capital Advances		-	-
(b) Security Deposit		14,16,753	14,16,753
(c) Prepaid Expenses		44,51,938	79,88,403
(d) Tax Deducted at Source		29,84,284	30,30,749
(e) Interest accrued but not due		2,36,750	1,44,500
(f) Debtors & Other Advances		1,01,22,784	42,11,100
		<u>1,92,12,509</u>	<u>1,67,91,505</u>
<b>SCHEDULE- G</b>			
<b>Current Liabilities</b>			
(a) Creditors		1,63,89,090	3,64,25,950
(b) Retention money		62,64,443	62,24,468
(c) Caution money		90,90,543	1,06,23,162
(d) Statutory Dues Payable		62,30,971	62,87,072
(e) Expenses Payable		2,41,99,123	71,71,369
(f) Advance & Deferred Fee		7,01,055	22,28,272
		<u>6,28,75,225</u>	<u>6,89,60,293</u>
<b>SCHEDULE - H</b>			
<b>Provisions</b>			
(a) Employee Retirement Benefit		3,56,67,843	5,70,35,773
		<u>3,56,67,844</u>	<u>5,70,35,773</u>





Institute of Management Technology - Nagpur  
(A UNIT OF CENTRE FOR ADVANCED EDUCATION)

Schedules forming part of the Income and Expenditure Account For the year ended on March 31, 2021

(Amount in Rs.)

PARTICULARS	FOR THE YEAR ENDED	FOR THE YEAR
	31-Mar-21	ENDED 31-Mar-20
<b>SCHEDULE - I</b>		
<b>Academic Fees</b>		
(a) Academic fees	29,85,87,250	34,59,36,500
	<u>29,85,87,250</u>	<u>34,59,36,500</u>
<b>SCHEDULE - J</b>		
<b>Non Academic Fees</b>		
(a) Reappear/ Readmission/Late Fine	17,649	2,62,691
	<u>17,649</u>	<u>2,62,691</u>
<b>SCHEDULE - K</b>		
<b>Other Income</b>		
(a) Interest on FDR	12,30,470	38,36,465
(b) Profit on Sale of Assets	-	75,941
(c) Miscellaneous Income	25,41,612	1,77,14,804
	<u>37,72,082</u>	<u>2,16,27,210</u>
<b>SCHEDULE - L</b>		
<b>Personnel Expenses</b>		
(a) Salary & Wages	13,08,20,960	15,25,10,846
(b) Contribution to Provident Fund	1,25,57,568	1,34,49,869
(c) Leave Encashment	-	1,31,59,957
(d) Gratuity	-	96,24,351
	<u>14,33,78,528</u>	<u>18,87,45,023</u>
<b>SCHEDULE - M</b>		
<b>Academic Expenses</b>		
(a) Course Expenses	97,64,309	1,26,20,042
(b) Collaboration & Affiliation Fee	21,06,116	16,52,270
(c) Membership & Subscription	60,47,907	1,07,98,365
(d) Honorarium to Visiting Faculty	32,34,979	1,07,46,635
(e) Internet Expenses	26,48,226	26,40,192
(f) Student Activity & Welfare	8,59,442	37,05,588
(g) Scholarship Expenses	2,86,54,450	17,90,000
(h) Faculty Training & Development	16,63,289	1,16,00,381
(i) Placement Expenses	2,22,535	24,95,094
(j) Admission Expenses	78,98,508	1,27,06,112
(k) Software Expenses	33,76,341	41,35,571
(l) Convocation Expenses	92,754	25,70,542
(m) Summer Internship Program	-	-
(n) Corporate Communication Expenses	59,808	25,97,495
(o) Social Entrepreneurship Project Expenses	-	5,87,625
(p) Relief to students	2,08,86,450	-
	<u>8,75,15,114</u>	<u>8,06,45,912</u>





Institute of Management Technology - Nagpur  
(A UNIT OF CENTRE FOR ADVANCED EDUCATION)

Schedules forming part of the Income and Expenditure Account For the year ended on March 31, 2021

(Amount in Rs.)

PARTICULARS	FOR THE YEAR ENDED	FOR THE YEAR
	31-Mar-21	ENDED 31-Mar-20
<b>SCHEDULE - N</b>		
<b>Administrative Expenses</b>		
(a) Travelling & Conveyance	2,41,936	37,90,141
(b) Printing & Stationary	3,07,035	4,68,716
(c) Telephone Expenses	84,660	1,03,317
(d) Electricity Expenses	22,36,141	99,87,220
(e) Postage & Courier	1,16,502	1,23,151
(f) Repair & maintenance	82,31,084	1,28,52,731
(g) Professional & Consultancy Fees	36,52,813	65,63,825
(h) Horticulture Expenses	27,87,625	34,82,097
(i) Rent	-	-
(j) Audit Fees	5,90,000	5,90,000
(k) Staff Welfare	26,24,506	32,63,457
(l) Housekeeping Expenses	68,61,208	85,62,634
(m) Miscellaneous Expenditure	16,13,468	49,62,321
(n) Security Expenses	71,24,222	84,51,472
(o) Interest On TDS	26,698	70,198
(p) MDP/Workshop Expenses	3,12,131	1,00,45,468
(q) Mess Expenses	14,56,786	1,49,14,451
(s) Donation	93,400	-
t) prior Period Expenses	4,82,509	-
	<b>3,88,42,724</b>	<b>8,82,31,199</b>





**SCHEDULE-D Fixed Assets**

**INSTITUTE OF MANAGEMENT TECHNOLOGY - NAGPUR**  
**( A UNIT OF CENTRE FOR ADVANCED EDUCATION )**  
**Schedule forming part of the Balance Sheet as at 31st March, 2021**

PARTICULARS	RATE	GROSS BLOCK				DEPRECIATION BLOCK				NET BLOCK AS ON 31-03-2021	NET BLOCK AS ON 31-03-2020
		OPENING BALANCE	ADDITION DURING THE YEAR	DELETIONS	CLOSING BALANCE	OPENING BALANCE	ADDITION DURING THE YEAR	SALES/ADJUSTMENT DURING THE YEAR	CLOSING BALANCE		
<b>PROJECT FUND :-</b>											
Land	0	1,481,718	-	-	1,481,718	-	-	-	-	1,481,718	1,481,718
Building	15	75,654,999	-	-	75,654,999	71,130,454	678,682	-	71,809,136	3,845,863	4,524,545
Computer	40	2,143,069	-	-	2,143,069	2,143,069	-	-	2,143,069	-	-
Furniture & Fixture	10	7,192,571	-	-	7,192,571	5,728,792	146,378	-	5,875,170	1,317,402	1,463,779
Electrical Equipment	15	8,962,376	-	-	8,962,376	8,228,762	110,042	-	8,338,805	623,572	733,614
Office Equipment	15	1,027,786	-	-	1,027,786	957,086	10,605	-	967,691	60,095	70,700
Mess Equipment	15	478,188	-	-	478,188	441,030	5,574	-	446,604	31,584	37,158
Sewage Treatment Plant	15	-	-	-	-	-	-	-	-	-	-
Sports Equipment	100	49,777	-	-	49,777	49,777	-	-	49,777	-	-
Library Books	100	1,144,730	-	-	1,144,730	1,144,730	-	-	1,144,730	-	-
Computer Software	100	185,871	-	-	185,871	185,871	-	-	185,871	-	-
Temporary Structure-Land Development	100	2,720,453	-	-	2,720,453	2,720,453	-	-	2,720,453	-	-
<b>SUB TOTAL (A)</b>		<b>101,041,539</b>	<b>-</b>	<b>-</b>	<b>101,041,539</b>	<b>92,730,024</b>	<b>951,281</b>	<b>-</b>	<b>93,681,305</b>	<b>7,360,234</b>	<b>8,311,515</b>
<b>OWN REVENUE :-</b>											
Land	0	54,250,000	-	-	54,250,000	-	-	-	-	54,250,000	54,250,000
Building	15	523,672,737	-	-	523,672,737	109,670,701	62,100,305	-	171,771,006	351,901,731	414,002,036
Computer	40	37,893,106	272,060	1,071,041	37,094,125	28,348,907	3,899,924	1,063,431	31,185,401	5,908,724	9,544,199
Furniture & Fixture	10	21,974,204	-	130,647	21,843,557	12,267,591	970,661	99,253	13,138,999	8,704,558	9,706,613
Electrical Equipment	15	51,316,667	1,305,340	1,231,762	51,390,245	20,327,177	4,773,732	1,102,962	23,997,947	27,392,299	30,989,490
Office Equipment	15	11,984,838	729,485	532,281	12,182,042	6,285,827	930,034	473,806	6,742,055	5,439,987	5,699,011
Mess Equipment	15	886,708	-	-	886,708	708,021	26,803	-	734,824	151,884	178,687
Sewage Treatment Plant	15	2,191,724	-	-	2,191,724	1,488,044	105,552	-	1,593,596	598,128	703,680
Sports Equipment	100	1,594,263	-	-	1,594,263	1,531,245	63,018	-	1,594,263	-	63,018
Vehicle	15	9,573,799	-	-	9,573,799	6,298,813	491,248	-	6,790,061	2,783,738	3,274,986
Library Books	100	33,610,110	39,893	-	33,650,003	33,610,110	39,893	-	33,650,003	-	-
Computer Software	100	4,926,821	365,800	-	5,292,621	4,926,821	220,838	-	5,147,659	144,962	-
Temporary Structure-Land Development	100	920,239	-	-	920,239	920,239	-	-	920,239	-	-
<b>SUB TOTAL (B)</b>		<b>754,795,216</b>	<b>2,712,578</b>	<b>2,965,731</b>	<b>754,542,063</b>	<b>226,383,496</b>	<b>73,622,008</b>	<b>2,739,452</b>	<b>297,266,052</b>	<b>457,276,011</b>	<b>528,411,720</b>
<b>WORK IN PROGRESS (C)</b>											
		115,423,944	6,057,944	132,720	121,349,168	-	-	-	-	121,349,168	115,423,944
<b>TOTAL (A+B+C)</b>		<b>971,260,699</b>	<b>8,770,522</b>	<b>3,098,451</b>	<b>976,932,770</b>	<b>319,113,520</b>	<b>74,573,289</b>	<b>2,739,452</b>	<b>390,947,357</b>	<b>585,985,413</b>	<b>652,147,179</b>
Previous Year (2019-20)		<b>882,604,098</b>	<b>90,955,213</b>	<b>2,298,612</b>	<b>971,260,699</b>	<b>230,540,084</b>	<b>89,102,791</b>	<b>529,355</b>	<b>319,113,520</b>	<b>652,147,179</b>	<b>84,667,924</b>





**SCHEDULE O**

**SIGNIFICANT ACCOUNTING POLICIES & NOTES TO ACCOUNTS**

**1) BACKGROUND**

Institute of Management Technology, Nagpur is a unit of Centre for Advanced Education having its registered office at 'O', 303, Rasvillas Salcon, D-1, Saket District Centre, Saket, New Delhi-110017 (incorporated on 14<sup>th</sup> August 2003 under the provisions of the Societies Registration Act 1860). The society was incorporated with the objective to promote and improve education, particularly advanced education.

The society has established a management institute under the name and style of "Institute of Management Technology" at 35 K.M.Milestone, Mouza Dorli, Katol Road, Nagpur. The institute has commenced its operations from 26<sup>th</sup> July 2004.

**2) SIGNIFICANT ACCOUNTING POLICES**

**(a) Basis of Preparation**

The Balance Sheet and Income & Expenditure Account have been prepared under the historical cost convention, in accordance with the Indian Generally Accepted Accounting Principles and comply with the relevant accounting standards issued by Institute of Chartered Accountants of India, to the extent applicable.

**(b) General Reserve**

Surplus of income over the expenditure is transferred to the General Reserve. IMT Project Fund to the extent utilized for the acquisition of the land and land development are transferred directly to the General Reserve.

**(c) IMT Project Fund**

Capital Grants for the construction of the campus and for the acquisition of assets are classified as IMT Project Fund. The project fund to the extent utilized for the depreciable assets capitalized has been considered as deferred revenue.

Deferred revenue to the extent of depreciation on the assets acquired by using the fund is transferred to revenue.

**(d) Fixed Assets**

Fixed assets are stated at cost less accumulated depreciation. Cost includes all expenses incurred to bring the assets to their present location and condition.





(e) **Use of estimates**

The preparation of the financial statements requires the management of the Society to make estimates and assumptions that affect the reported balances of assets and liabilities and disclosures relating to contingent liabilities as at the date of the financial statements and reported amounts of income and expenses during the period. Example of such estimates includes estimates of useful life of fixed assets and future obligations under employees' retirement benefit plans.

(f) **Revenue Recognition**

Revenue from course fees, subscription for journal and hostel fees recognised on accrual basis at the commencement of the term in line with the academic session. Mess fee has been recognised on accrual basis.

Interest on deployment of surplus funds is recognised using the time proportion method, based on the rates implicit in the transaction.

(g) **Expenditure**

Expenses are accounted for on the accrual basis and provisions are made for all known losses and liabilities.

(h) **Depreciation**

Depreciation on fixed assets is provided on the Written Down Value Method at the rates given hereunder on pro-rata basis. Rate of depreciation has been estimated by the management considering the useful life of the class of assets. In case of disposal, depreciation is charged till the date of disposal. The management's estimates of the rates of depreciation based on the useful lives of fixed assets are as follows:

Assets	Rate
Land	0%
Building	15%
Computer and system software	40%
Office Equipment	15%
Furniture & Fittings	10%
Electric Equipment	15%
Mess Equipment	15%
Sewage Treatment Plant	15%
Vehicles	15%
Books/Sports Equipment/software/Temporary structure	100%





(i) **Foreign currency transactions**

Foreign currency transactions are recorded at the exchange rates prevailing at the date of transaction. Realized gains and losses on foreign exchange transactions during the year are recognized as income/expense in the year in which they arise.

Monetary items denominated in foreign currencies are translated at the year end exchange rates and resultant gains/losses on such translation, are recognized as income/expense in the year in which they arise.

Gains/Losses on the settlement and translation of foreign exchange liability to acquire fixed assets from a country outside India are recognized as income/expense in the year in which they arise.

(i) **Employee Costs**

Wages, salaries, bonuses, social security contributions, paid annual leave and other benefits are accrued in the year in which the associated services are rendered by employees.

The cost of accumulated compensated leave is determined on the basis of accumulated compensated leave due to an employee as on the date of financial statement multiplied by salary as on that date. The Society makes provision of such accumulated compensated leave in the books of accounts on the basis of actuarial valuation.

The Society has two retirement benefit plans in operation viz. Gratuity, and Provident Fund. Provident Fund is defined contribution plans whereby the society contributes a fixed amount to the fund every month respectively.

The Gratuity plan for the society is a defined benefit plan. The cost of providing benefits under gratuity is determined using the projected unit credit actuarial valuation method and the same is funded through LIC of India. Actuarial gains and losses are recognized in full in the year in which they occur.

(k) **Taxation**

The Society (of which the institute is a unit) is engaged in the activity of providing higher education and is registered under section 12A of the Income Tax Act as a Society carrying on charitable activities. In accordance with the provisions of the Income Tax Act, 1961, the society is exempt from payment of taxes; hence no provision for Income Tax is recognized in the financial statements of the institute.





3) Notes to Accounts:

	Current Year (Rs.)	Previous Year (Rs.)
(a) <b>Contingent Liabilities</b>	Nil	Nil
(b) <b>Capital Commitments</b>		
Estimated amount of contracts on capital account remaining to be executed	1,61,65,957	1,61,41,749
(c) <b>Auditor's Remuneration include:</b>		
Statutory Audit Fees	5,00,000	5,00,000
Other services	2,74,746	2,96,400
Service Tax/GST	139454	1,43,352
	<b>9,14,200</b>	<b>9,39,752</b>

- (d) The Society has two post-employment benefit plans, namely gratuity and provident fund. Gratuity is computed as 15 days salary, for every completed year of service or part thereof in excess of 6 months and is payable on retirement/termination/resignation. The benefit vests on the employee completing 5 years of service. The Society makes provision of such gratuity asset/ liability in the books of accounts on the basis of actuarial valuation.

The Provident Fund is a defined contribution scheme whereby the Society deposits an amount determined as a fixed percentage of basic pay to the fund every month.

The following table summarizes the components of net expense recognized in the income statement and amounts recognized in the balance sheet as gratuity liability.

**Net Benefit expense**

	March 31, 2021 Rs.	March 31, 2020 Rs.
Current service cost	3,649,388	48,94,008
Past Service Cost	-	-
Interest cost on benefit obligation	3,338,566	35,34,142
Expected return on plan assets	(2,735,353)	(23,15,199)
Net actuarial(gain)/loss recognized in year	(9,650,819)	35,11,400
<b>Annual expenses</b>	<b>(5,398,218)</b>	<b>96,24,351</b>

**Benefit Liability**

	March 31, 2021 Rs.	March 31, 2020 Rs.
Defined benefit obligation	42,585,459	49,168,870





INSTITUTE OF MANAGEMENT TECHNOLOGY, NAGPUR  
Schedules forming part of the Balance Sheet as at 31<sup>st</sup> March, 2021

Fair value of plan assets	38,272,175	37,625,217
Benefit Liability	(4,313,284)	(11,543,653)

Changes in the present value of the defined benefit obligation are as follows:

	March 31, 2021 Rs.	March 31, 2020 Rs.
Opening defined benefit obligation	49,168,870	46,137,623
Interest cost	3,338,566	3,534,142
Past Service Cost		
Current service cost	3,649,388	4,894,008
Benefits Paid	(3,704,429)	(9,257,954)
Net actuarial(gain)/loss recognized in year	(9,866,936)	3,861,051
Closing defined benefit obligation	42,585,459	49,168,870

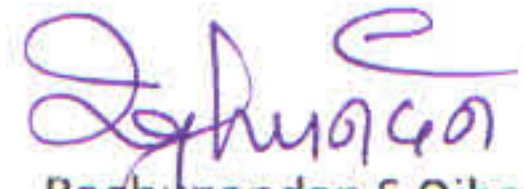
The principal assumptions used in determining pension and post-employment benefit obligations for the Group's plans are shown below:

	March 31, 2021 %	March 31, 2020 %
Discount rate	6.69	6.79
Future salary increases	5.00	7.00
Rate of interest	6.84	7.27

- (e) Balances of debtors & creditors are subject to confirmation.
- (f) Prior year figures have been regrouped and reclassified where ever necessary to confirm to current year's classification.

  
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Dean - Academics

  
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