

FORM No. 10BB
[See rule 16CC and 17B]

Audit report under clause (b) of the tenth proviso to clause (23C) of section 10 and sub-clause (ii) of clause (b) of sub-section (1) of section 12A of the Income-tax Act, 1961, in the case of a fund or trust or institution or any university or other educational institution or any hospital or other medical institution which is required to be furnished under clause(b) of the tenth proviso to clause(23C) of section 10 or a trust or institution which is required to be furnished under sub-clause(ii) of clause(b) of section 12A

I have examined the balance sheet of **M/S GHAZIABAD MANAGEMENT ASSOCIATION** as at **31-MAR-2024** and the Income and Expenditure account or Profit and Loss account for the year ended on that date are in agreement with the books of account maintained by the said society.

I have obtained all the information and explanations to the best of my knowledge and belief which are necessary for the purposes of the audit.

In my opinion, proper books of account have been maintained at the registered office of the above named society at the address mentioned at row 11 of the Annexure:

In my opinion and to the best of my information and according to explanations given to me, the particulars given in the Annexure are true and correct subject to following observations or qualifications

- (1) **Assessee's Responsibility for Financial Statement and Statement of Particulars in Form No. 10BB - (1)**The assessee is responsible for the preparation of the aforesaid financial statements that give a true and fair view of the financial position and financial performance in accordance with the applicable financial reporting framework. This responsibility includes the design, implementation and maintenance of internal control 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. (2)The assessee is also responsible for the preparation of the /Annexure-Statement of particulars required to be furnished along with Form No. 10BB that give true and correct particulars as per the provisions of the Income-tax Act, 1961 read with Rules, Notifications, Circulars etc. that are to be included in the Statement.
- (2) **Auditors Responsibility - (1)**Our responsibility is to express an opinion on these financial statements based on our audit. We have conducted this 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 (2) An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors 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 preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances but not for the purposes of expressing an opinion on the effectiveness of the entity 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. (3) We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion. (4) We are also responsible for verifying the statement of particulars required to be furnished/annexed herewith in Form No. 10BB read with Rule 17B of Income-tax Rules, 1962

In my opinion and to the best of my information, and according to information given to me, the said accounts give a true and fair view

- (i) in the case of the balance sheet, of the state of affairs of the above named **Society** as on **31-MAR-2024** and
- (ii) in the case of the Income and Expenditure account or Profit and Loss account, of the income and application of its accounting year ending on **31-MAR-2024**

subject to the following observations/qualifications - NIL

The prescribed particulars are annexed hereto.

Place :GHAZIABAD
Date : 22.07.2024
UDIN : 24097279BKJMNS1368



For P. JAIN & COMPANY
Chartered Accountant
(Firm Regn No.: 0000711C)


(PANKAJ JAIN)
PARTNER
Membership No: 097279

ANNEXURE
Statement of particulars

Basic Details	1.	PAN of the auditee 01			AAATG1717G						
	2.	Name of the auditee			M/S GHAZIABAD MANAGEMENT ASSOCIATION						
	3.	Assessment Year			2024-25						
	4.	Previous Year			1-APR-2023 to 31-MAR-2024						
	5.	Registered Address of the auditee			408,Satyam Ansal Building,Shastri Nagar,Ghaziabad,Ghaziabad,UTTAR PRADESH,201002						
	6.	Other addresses, if applicable			No						
Legal	7.	Type of the auditee			Society						
	8.	Whether the auditee is established under an instrument?			Yes						
Management	9.	9(a) Details of all the Author (s)/ Founder (s)/ Settlor (s)/Trustee (s)/ Members of society/Members of the Governing Council/ Director (s)/ shareholders holding 5% or more of shareholding / Office Bearer (s) of the auditee at any time during the previous year									
		Name of person	Relation	Relation Other	Percentage of shareholding in case of shareholder	Unique Identification Number	Id Code	PAN Or Aadhar	Whether there is any change in relation during previous year of audit Yes/No	If yes, specify the change	Address/Foreign Address
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
		S.K TIWARI	Members of society			ACXPT0259R	PAN	Yes	No		RAJNAGAR GHAZIABAD,RAJNAGAR,undefined,GHAZIABAD,Uttar Pradesh,201002 INDIA
		ANIL KUMAR AGARWAL	Members of society			ABIPA2949M	PAN	Yes	No		NEHRUNAGAR GHAZIABAD,NEHRUNAGAR,GHAZIABAD,Uttar Pradesh,201002 INDIA
	SHAIENDRA SINGH	Members of society			AONPS8008P	PAN	Yes	No		CHIRANJEV VIHAR GHAZIABAD,CHIRANJEV VIHAR,GHAZIABAD,Uttar Pradesh,201002 INDIA	
Details of Commencement of activities	10.	9(b) In case if any of the persons [as mentioned in row 9(a)] is not an individual, then provide the following details of the natural persons who are beneficial owners (5% or more) of such person in serial number 9(a)									
		Name	Unique Identification Number	ID code	PAN Or Aadhar	Non-individual person [as mentioned in row no 9(a)] in which beneficial ownership held	Percentage of beneficial ownership	Whether there is any change during previous year of audit Yes/No	If yes, specify the change	Address/Foreign Address	
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
Details of Place	10.	(i)	Where the auditee has been granted provisional registration or provisional approval, whether activities have commenced during the previous year						No		
		(ii)	If yes in 10 (i) , date of commencement of activities								
Details of Place	11.	(i)	Whether the books of account and other documents have been kept and maintained in the form and manner and at such place as prescribed under rule 17AA by the auditee ?						Yes		



	(ii)	If yes in (i) above, whether books of account maintained are maintained at registered office?	Yes
	(iii)	If No in (ii) above, provide the following details regarding any place other than the registered place where the books of account are maintained	
	(a)	Address of such place where the books are maintained	
	(b)	Date of decision by management to keep account at such place dd/mm/yyyy	
	(c)	Date of intimation to Assessing Officer that accounts are kept at such place under proviso to sub-rule (3) of rule 17AA	
Voluntary contributions	12.	Whether auditee has filed Form No. 10BD for the previous year < If No then skip to row 14 >	
	13.	Sum Total of donations reported in Form No. 10BD furnished by the auditee for the previous year	0
	14.	Donations not reported in Form No 10BD /Not required to fill Form No. 10BD	
	15.	Total voluntary contributions received by the auditee during the previous year [13+14]	
	16.	Total foreign contribution out of the total voluntary contributions stated in 15	0
	17.	Voluntary Contribution forming part of corpus (which are included in 15)	0
	18.	Anonymous donations taxable @30% under section 115BBC	0
	19.	Application outside India for which approval as per the proviso to clause (c) of sub-section (1) of section 11 has been obtained.	0
	20.	Voluntary Contributions required to be applied by the auditee during the previous year [15-(17+18+19)]	0
	21.	Income other than voluntary contributions derived from property held under trust referred to in section 11 or income of fund or institution or trust or any university or other educational institution or any hospital or other medical institution other than the contribution reported in serial number 15	2755777
22.	Income required to be applied in India by the auditee during the previous year [20+21]	2755777	
Application of Income	23.	Application of Income (excluding application not eligible and reported under serial number 27)	
	(i)	Total amount applied for charitable or religious purposes in India during the previous year	3523136
	(ii)	Amount which was not actually paid during the previous year [if included in (i)(c)]	182727
	(iii)	Amount actually paid during the previous year which accrued during any earlier previous year but not claimed as application of income in earlier previous year	260598
	(iv)	Total amount to be allowed as application [23(i)-23(ii)+23(iii)]	3601007
	(v)	Amount invested or deposited back in corpus which was applied during any preceding previous year and not claimed as application during that previous year.	0
	(vi)	Repayment of loan or borrowing during the previous year which was earlier applied and not claimed as application during that previous year. Amount to be disallowed from application	0
	(vii)	Amount disallowable under thirteenth proviso to clause (23C) of section 10 or Explanation 3 to sub-section (1) of section 11 read with sub-clause (ia) of clause (a) of section 40	0
	(viii)	Amount disallowable under thirteenth proviso to section 10(23C) or Explanation 3 to sub-section (1) of section 11 read with sub-section (3) or (3A) of section 40A	0
	(A)		No 0
	(B)		No 0
	(ix)	Donation to any fund or institution or trust or any university or other educational institution or any hospital or other medical institution referred to in sub - clauses (iv), (v), (vi) or (via) of clause (23C) of section 10 of the Act or any trust or institution referred to in sections 11 or 12 of the Act towards Corpus	0
	(x)	Donation to Any fund or institution or trust or any university or other educational institution or any hospital or other medical institution referred to in sub - clauses (iv), (v), (vi) or (via) of clause (23C) of section 10 of the Act or any trust or institution referred to in sections 11 or 12 of the Act not having same objects	0
	(xi)	Donation to any person other than any fund or institution or trust or any university or other educational institution or any hospital or other medical institution referred to in sub - clauses (iv), (v), (vi) or (via) of clause (23C) of section 10 of the Act or any trust or institution referred to in sections 11 or 12 of the Act	0
	(xii)	Application outside India for which approval under proviso to clause (c) of sub-section (1) of section 11 has not been obtained	0
	(xiii)	Application outside India for which approval under proviso to clause (c) of sub-section (1) of section 11 has been obtained	0
	(xiv)	Applied for any purpose beyond the objects of the auditee	0
	(xv)	Any other disallowance	581954
	(xvi)	Total allowable application ((23(iv)+23(v)+23(vi))-23(vii) to 23(xv))]	3019053
	(xvii)	Amount deemed to have been applied during the previous year under clause (2) of Explanation 1 to sub-section (1) of section 11	0
(xviii)	Income accumulated under the provisions of Explanation 3 to the third proviso to clause (23C) of section 10 or sub-section (2) of section 11	0	
(xix)	Income accumulated or set apart for application to charitable or religious purposes or stated objects of trust or institution to the extent it does not exceed 15 % of the income	0	
	24.	Taxable Income 22-[23(xvi) to 23(xix)]	-263276
	25.	Income taxable under section 115BBI	0
	26.	Anonymous donation which is chargeable to tax @ 30 % under section 115BBC	0
Application of income out of the following sources during the previous year	27.	Application of income out of the following sources during the previous year	
	(A)	Income accumulated under third proviso to clause (23C) of section 10 or under sub-section (2) of section 11 during any earlier previous year	923213
	(B)	Income deemed to be applied in any preceding year under clause (2) of Explanation 1 to sub-section (1) of section 11 during any earlier previous year	0

	(D)	(D). Corpus				0		
	(E)	(E). Borrowed fund				0		
	(F)	Any other						
Person referred to in 13(3)	28.	Details of specified person** as referred to in sub-section (3) of section 13						
		Code of Person referred to in sub-section (3) of section 13	Name of such person	PAN of such person	Aadhar number of such person, if allotted	If code 2 selected in column (1) specify the amount of contribution made to the auditee	Address/Foreign Address	
		4-any trustee of the trust or manager (by whatever name called) of the institution	S.K TIWARI	ACXPT0259R			RAJNAGAR GHAZIABAD,RAJNAGAR, GHAZIABAD,Uttar Pradesh, 201002 INDIA	
		4-any trustee of the trust or manager (by whatever name called) of the institution	ANIL KUMAR AGARWAL	ABIPA2949M			NEHRUNAGAR GHAZIABAD,NEHRUNAGAR, undefined,GHAZIABAD, Uttar Pradesh, 201002 INDIA	
		4-any trustee of the trust or manager (by whatever name called) of the institution	SHAIENDRA SINGH	AONPS8008P			CHIRANJEEV VIHAR GHAZIABAD,CHIRANJEEV VIHAR,GHAZIABAD,Uttar Pradesh, 201002 INDIA	
		29.	Details of income/property referred to in section 13 (2)					
		(a)	Whether any part of the income or property of the auditee is, or continues to be, lent to any specified person for any period during the previous year without either adequate security or adequate interest or both			No		
		(b)	Whether any land, building or other property of the auditee is, or continues to be, made available for the use of any specified person, for any period during the previous year without charging adequate rent or other compensation;			No		
		(c)	Whether any amount is paid by way of salary, allowance or otherwise during the previous year to any specified person out of the resources of the auditee for services rendered by that person to such auditee and the amount so paid is in excess of what may be reasonably paid for such services;			No		
		(d)	Whether the services of the auditee are made available to any specified person during the previous year without adequate remuneration or other compensation;			No		
	(e)	Whether any share, security or other property is purchased by or on behalf of the auditee from any specified person during the previous year for consideration which is more than adequate;			No			
	(f)	Whether any share, security or other property is sold by or on behalf of the auditee to any specified person during the previous year for consideration which is less than adequate;			No			
	(g)	Whether any income or property of the auditee is diverted during the previous year in favour of any specified person			No			
	(h)	Whether any funds of the auditee are, or continue to remain, invested for any period during the previous year, in any concern in which any specified person has a substantial interest.			No			
	30.	Whether the auditee has incurred any specified violation as referred to in Explanation 2 to the fifteenth proviso to clause (23C) of section 10 or Explanation to sub-section (4) of section 12AB and the amount of such violation						
		Income of the auditee has been applied, other than for the objects of the trust or institution.			No			
	(a)	Income of the auditee has been applied, other than for the objects of the trust or institution.			No			
	(b)	Whether the auditee has income from profits and gains of business which is not incidental to the attainment of its objectives or separate books of account are not maintained by auditee in respect of the business which is incidental to the attainment of its objectives.			No			
	(c)	Whether the auditee, referred to in clause (a) of sub-section (1) of section 13, has applied any part of its income from the property held under a trust for private religious purposes, which does not enure for the benefit of the public.			No			
	(d)	Whether the auditee, referred to in clause (b) of sub-section (1) of section 13, has applied any part of its income for the benefit of any particular religious community or caste.			No			
	(e)	Whether any activity being carried out by the auditee is not genuine or is not being carried out in accordance with all or any of the conditions subject to which it was registered.			No			
	(f)	Whether the auditee has not complied with the requirement of any other law, for the time being in force, and the order, direction or decree, by whatever name called, holding that such non-compliance has occurred, has either not been disputed or has attained finality.			No			
	31.	Whether there is any claim of depreciation or otherwise has been made in terms of Explanation 1 to clause (23C) of section 10 or sub-section (6) of section 11 in respect of any asset, acquisition of which has been claimed as an application of income and the amount of such depreciation?			No			
	32.	Whether the auditee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB?				Yes		



Tax Deduction and Collection Account Number (TAN)	Section	For Others, please specify	Total amount of payment or receipt of the nature specified in column (3)	Total amount on which tax was required to be deducted or collected out of (5)	Total amount on which tax was deducted or collected at specified rate out of	Amount of tax deducted or collected out of (6)	Total amount on which tax was deducted or collected at less than specified rate out of (7)	Amount of tax deducted or collected on (8)	Amount of tax deducted or collected but not deposited to the credit of the Central Government out of (6) and (8)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
MRTG02270C	194C		2799477	2799477	2799477	31945			
MRTG02270C	194J		243375	243375	243375	24338			
MRTG02270C	192		791613	791613	791613	48000			

Schedule Statement of TDS/TCS

Tax deduction and collection account number (TAN)	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the statement of tax deducted or collected contains information about all transactions which are required to be reported
(1)	(2)	(3)	(4)	(5)
MRTG02270C	24Q	31-Oct-2023	30-Oct-2023	Yes
MRTG02270C	24Q	31-Jan-2024	31-Jan-2024	Yes
MRTG02270C	26Q	31-Jan-2024	31-Jan-2024	Yes
MRTG02270C	24Q	31-May-2024	29-May-2024	Yes
MRTG02270C	26Q	31-May-2024	29-May-2024	Yes

Schedule Interest on TDS/TCS

Tax deduction and collection account number (TAN)	Amount of interest under section 201(1A) or 206C(7) is payable	Amount paid out of column (2)	Date of payment of amount
(1)	(2)	(3)	(4)
MRTG02270C	450	450	04-Nov-2023
MRTG02270C	300	300	04-Nov-2023
MRTG02270C	375	375	04-Nov-2023
MRTG02270C	15	15	15-Jun-2023
MRTG02270C	15	15	15-Jun-2023
MRTG02270C	135	135	15-May-2023
MRTG02270C	20	20	06-May-2023
MRTG02270C	12	12	04-Mar-2024
MRTG02270C	100	100	04-Mar-2024
MRTG02270C	36	36	04-Mar-2024
MRTG02270C	33	33	04-Dec-2023



GHAZIABAD MANAGEMENT ASSOCIATION
BALANCE SHEET AS AT 31ST MARCH 2024

(In Rs.)

Particulars	Annexure	As on 31st Mar'24 Amount	As on 31st Mar'23 Amount
LIABILITIES			
Capital Fund			
Corpus Fund	1	1,36,35,200	1,34,79,346
Building Fund	2	-	9,23,213
Current Liabilities & Provision			
Expenses Payable	3	1,75,809	2,36,090
Statutory Dues	4	7,220	18,213
Other Current Liabilities	5	9,114	85,696
Total		1,38,27,343	1,47,42,558
ASSETS			
Fixed Assets			
(As per depreciation chart attached)	6	90,35,675	70,30,305
Currents Assets, Loans & Advances			
Cash And Bank Balances	7	40,47,098	72,23,918
Other Current Assets	8	7,28,679	4,88,335
Other Non- Current Assets	9	15,891	-
Total		1,38,27,343	1,47,42,558
Significant Accounting policies and Notes	15		

(Shailendra Singh)
Treasurer

(Anil Kumar Agarwal)
Secretary

(S K Tiwari)
President

ANNEXURE TO OUR REPORT OF EVEN DATE
FOR P.JAIN & COMPANY
CHARTERED ACCOUNTANTS
(Firm Regn. No. 000711C)

(PANKAJ JAIN)
PARTNER
M.no.-097279

UDIN: 24097279BKJMN1368




PLACE : GHAZIABAD
DATE : 22-07-2024

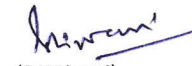
GHAZIABAD MANAGEMENT ASSOCIATION
Income & Expenditure Account for the year ended 31st March 2024

(In Rs.)

Particulars	Annexure	Year ended 31st March 2024	Year ended 31st March 2023
Income			
Annual Convention Fee	10	12,36,024	12,33,418
Annual Subscription Fee	11	8,05,604	3,59,266
Programme Organize Fee	12	4,84,110	5,07,998
Interest and Other Income	13	2,30,039	4,74,509
Total (A)		<u>27,55,777</u>	<u>25,75,191</u>
Less: Expenditure			
Annual Convention Expenses		6,15,092	5,21,871
Programme Organize Expenses	14	3,11,688	3,86,004
Meeting, Seminar & Programme Expenses	15	63,833	-
Office Inauguration Exp		59,757	-
Share of Subscription to AIMA		31,624	28,403
Telephone Expenses		10,022	11,766
Web designing & Maintenance		3,336	3,908
Salary & Benefit		12,11,427	11,70,000
Accounting Expenses		48,000	48,000
Audit Fees		25,000	25,000
Bank Charges		654	1,115
Computer Repair & Maintainance		300	2,270
Conveyance & Travelling		26,580	26,720
Diwali Expenses		2,600	1,950
Depreciation	6	8,37,732	2,99,015
Electricity Expenses		87,228	46,505
Building Maintenance Expenses		72,868	1,06,262
Interest/ Penalty on TDS		1,957	493
GMA Foundation Day exp		3,200	-
House Tax		7,919	78,887
Freight Expenses		10,176	-
Office Expenses		25,645	10,844
Legal Expenses		-	1,130
Office Insurance Expenses		914	1,197
Postage & Courier Expenses		682	63
Paytm Charges		1,000	500
Legal & Professional Charges		1,500	40,000
Printing & Stationery		13,957	6,133
Repair & Maintenance Expenses-Office		36,233	1,250
Ro Installation charges		1,357	-
Zoom Subscription Expenses		12,196	17,700
Amount written Off		(1,791)	29,559
Misc exp		450	-
		<u>35,23,136</u>	<u>28,66,545</u>
Excess of Income over Expenses		<u>(7,67,359)</u>	<u>(2,91,354)</u>
Less: Amount set aside for building fund		-	-
Excess of Income over Expenditure transferred to corpus fund		<u>(7,67,359)</u>	<u>(2,91,354)</u>
		<u>(7,67,359)</u>	<u>(2,91,354)</u>


 (Sharfendra Singh)
 Treasurer


 (Anil Kumar Agarwal)
 Secretary


 (S K Tiwari)
 President

ANNEXURE TO OUR REPORT OF EVEN DATE
 FOR P.JAIN & COMPANY
 CHARTERED ACCOUNTANTS
 (Firm Regn. No. 000711C)


 (PANKAJ JAIN)
 PARTNER



PLACE : GHAZIABAD
 DATE : 22-07-2024

GHAZIABAD MANAGEMENT ASSOCIATION
Annexures forming part of financials for the year ended 31st March 2024

(In Rs.)

Particulars	As on 31st Mar'24	As on 31st Mar'23
Corpus Fund		
	Annexure 1	
Balance B/F	1,34,79,346	1,37,70,700
Add: Excess of income over expenditure during the year	(7,67,359)	(2,91,354)
Add: Fund Utilised Against Bulding Purchased	9,23,213	-
	1,36,35,200	1,34,79,346
Building Fund		
	Annexure 2	
Balance B/F	9,23,213	9,23,213
Less: Amount utilised From Building fund	9,23,213	-
	-	9,23,213
Expenses Payable		
	Annexure 3	
Audit Fees Payable	25,000	25,000
Electricity Payable	4,956	2,771
Salary Payable	96,000	91,500
Conveyance Exp Payable	2,000	1,800
Accounting Exp. Payable	25,920	25,920
Professional Exp Payable	-	13,700
Telephone Exp Payable	585	-
5% Share Of membership Fees Payable	18,800	-
Chankaya Exp Payable	-	74,125
House Tax Payable	2,548	1,274
	1,75,809	2,36,090
Statutory Dues		
	Annexure 4	
TDS Payable	7,220	18,213
	7,220	18,213
Other Current Liabilities		
	Annexure 5	
Vinay Kumar Imprest	4,578	10,082
Advance From Members		
Diagnostic Automation & Control Pvt Ltd	-	900
Powerton Product Pvt Ltd	-	400
Sumant Sethi	-	1,000
APK Identification	556	-
Ghaziabad Precision Products Pvt Ltd	1,640	-
OTHER PAYABLE		
Future IT Zone	-	6,200
IMS UC Campus	-	9,500
Srishti Interiors	-	57,614
Creative Design & Prints	2,340	-
	9,114	85,696
Cash And Bank Balance		
	Annexure 7	
Cash In Hand	8,130	140
Bank of Baroda S/A	52,970	72,423
Bank of Baroda AUTO SWEEP	47,000	20,000
Bank of Baroda Accrued interest on Auto Sweep	549	216
SBI Accrued interest on Auto Sweep	2,723	-
Bank of Baroda C/A	42,949	42,949
HDFC S/A*	27,424	27,424
SBI S/A	32,575	62,748
SBI AUTO SWEEP	1,80,512	50,000
Bank of Baroda FDR	36,52,266	69,48,018
	40,47,098	72,23,918

* Subject To Confirmation Since Amount Transfred By Bank To DEAF A/C With RBI.

GHAZIABAD MANAGEMENT ASSOCIATION
Annexures forming part of financials for the year ended 31st March 2024

(In Rs.)

Particulars	As on 31st Mar'24	As on 31st Mar'23
Other Current Assets		Annexure 8
(I) Income Receivable		
a) Annual Convention		
Sponsorship Fees Receivable	-	58,000
b) Annual Subscription		
20% Share of AIMA Membership Fees Receivable	41,709	41,261
c) Programme Organize		
Workshop on Supply Chain Management	-	4,860
Chanakya 2022-23 Receivable	-	68,800
Family Get Together	-	1,500
d) GST Receivables	3,81,666	16,345
e) Anand Kumar Imprest	7,952	-
Total(A)	4,31,327	1,90,766
(II) TDS Receivable		
TDS (FY 21-22)	-	70,792
TDS (FY 22-23)	99,376	99,376
TDS (FY 23-24)	95,923	-
Total(B)	1,95,299	1,70,168
(III) Prepaid Insurance		
Total(C)	1,720	-
(iv) Advance To Suppliers		
Hotel Radisson	1,00,000	1,00,000
Gaursons Hi Tech Infrastructure Pvt Ltd	-	25,480
Sunrise Estate Management Services	333	1,921
Total(D)	1,00,333	1,27,401
Total(A+B+C+D)	7,28,679	4,88,335
Other Non- Current Assets		Annexure 9
Security Deposit Flat No 406	8,154	-
Security Deposit Flat No 407	7,737	-
Total	15,891	-

GHAZIABAD MANAGEMENT ASSOCIATION
Annexures forming part of financials for the year ended 31st March 2024

Particulars	(In Rs.)	
	Year ended 31st March 2024	Year ended 31st March 2023
Annual Convention Collection-32ND	Annexure 10	
Advertisement Fees	-	4,94,944
Sponsorship Fees	-	5,50,000
A	-	10,44,944
Annual Convention Collection-33RD		
Advertisement Revenue	5,86,024	38,474
Sponsorship	6,50,000	1,50,000
B	12,36,024	1,88,474
TOTAL (A+B)	12,36,024	12,33,418
Annual Subscription Fee	Annexure 11	
Registration Fee New Members	34,000	6,000
Subscription- Institutional Member	90,000	28,020
Subscription- Corporate Member	3,04,100	1,65,700
Subscription- Individual Member	2,20,500	1,06,559
Share from AIMA A/c (20%)	64,504	52,987
Subscription- Student Member	92,500	-
	8,05,604	3,59,266
Programme Organised Fee	Annexure 12	
NMC of AIMA Convention	57,380	80,000
AIMA National Leadership Conclave Income	-	8,000
Family Get Together Income	60,258	90,797
Chanakya Game show	1,75,000	1,18,000
Ims Start Up Conclave-2023	-	20,000
Ims Start Up Conclave-2022	-	20,000
Mdp On Hr Analytics For Working Professional	-	3,600
Mdp On Sullpy Chain Management	-	28,500
Session On Succession Planning & Indian Equity Market	-	8,480
Workshop On Achiving Zero Defect In Products & Service	-	33,560
Workshop On Breaking Success Delusion	-	22,877
Workshop On Manage Workplace Conflics	-	62,500
Workshop On Stress Management	-	11,684
Workshop On Self Transformation	16,272	-
8th NLC	64,000	-
9th NLC	9,000	-
Workshop On Negotiation	23,400	-
Workshop On Design Thinking in AI	14,300	-
Workshop On MDP For Handling Stress	1,000	-
Workshop On Empowering Insight	13,500	-
Sponsorsip On MSME Conclve	50,000	-
	4,84,110	5,07,998
Interest and Other Income	Annexure 13	
Saving Bank Interest	5,153	3,652
Bank Interst -AUTO SWEEP-BOB	22,558	5,924
Bank Interst -AUTO SWEEP-SBI	7,862	3,311
Bank Interst -FDR	1,88,698	3,66,500
Misc.Income	1,530	4,200
Intrest On Income Tax Refund	4,238	90,087
GRANT from AIMA	-	835
	2,30,039	4,74,509

GHAZIABAD MANAGEMENT ASSOCIATION
Annexures forming part of financials for the year ended 31st March 2024

Particulars	(In Rs.)	
	Year ended 31st March 2024	Year ended 31st March 2023
<u>Programme Organised Expenses</u>	Annexure 14	
Family GET Together	1,08,873	1,69,598
2nd Runner up prize for start UP conclave IMS-2023	-	20,000
2nd Runner up prize for start UP conclave IMS-2022	-	20,000
Delegates Fees for AIMA 50th convention	50,000	52,000
Chanakya Game show	3,250	63,986
Mdp On Sullpy Chain Management	-	13,050
Workshop On Breaking Success Delusion	-	460
Workshop On Manage Workplace Conflics	-	46,390
Workshop On Achiving Zero Defect In Products & Service	-	520
Participation fees to AIMA for 8Th NMC	46,760	-
Participation fees to AIMA for 9Th NMC	40,000	-
Workshop On Negotiation Skills	3,365	-
Workshop On Design Thinking in AI	5,587	-
Sponsorship On MSME Conclve	42,156	-
Workshop On Empowering Insight	2,497	-
Workshop On Self Transformation	9,200	-
	3,11,688	3,86,004
<u>Other Meeting, Seminar & Programme Expense</u>	Annexure 15	
AGM Meeting	26,349	-
Stugma Competition	470	-
Yoga Mahostav	8,000	-
Momento Exp	7,949	-
Banner & Flex Exp	1,905	-
Other Meeting Exp	19,160	-
	63,833	-

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GHAZIABAD MANAGEMENT ASSOCIATION
Details of Fixed Assets for the Year Ended 31st March 2024


Annexure 6
(In Rs.)


	Opening Balance as	Additions 180	Additions less than	Sale/Adj.	Total	Rate	Depreciation for	WDV as on
	on 01.04.2023	Days and above	180 Days					
Building*	53,71,564	-	16,74,763	-	70,46,327	10%	6,20,894	64,25,433
Furniture & Fixture	1,09,045	2,50,451	14,66,298	-	18,25,794	10%	1,09,265	17,16,529
Office Equipment	1,698	19,125	15,058	-	35,881	15%	4,252	31,629
Inverter & Battery	5,559	-	-	-	5,559	15%	834	4,725
CCTV Camera	-	-	20,000	-	20,000	15%	1,500	18,500
Camera	5,470	-	-	-	5,470	15%	821	4,649
Computer	404	-	-	-	404	40%	162	242
AC	1,51,432	90,373	-	-	2,41,805	15%	36,271	2,05,534
FAN	-	29,034	-	-	29,034	10%	2,903	26,131
LED TV	-	2,03,000	-	-	2,03,000	15%	30,450	1,72,550
REFRIGRATOR	-	27,119	-	-	27,119	15%	4,068	23,051
SOUND SYSTEM	-	46,610	-	-	46,610	15%	6,992	39,618
ELECTRIC FITTING	-	-	3,86,404	-	3,86,404	10%	19,320	3,67,084
CWIP								
BUILDING	13,85,133	-	2,89,630	16,74,763	-	-	-	-
Total	70,30,305	6,65,712	38,52,153	16,74,763	98,73,407		8,37,732	90,35,675


Addition Details

AC	28.08.23	54,687
AC	04.09.23	35,686
FURNITURE & FIXTURE	25.09.23	2,10,382
FURNITURE & FIXTURE	25.09.23	69
FURNITURE & FIXTURE	01.10.23	40,000
FURNITURE & FIXTURE	18.10.23	2,600
FURNITURE & FIXTURE	18.10.23	30,997
FURNITURE & FIXTURE	06.02.24	5,664
FURNITURE & FIXTURE	21.02.24	14,27,037
ELECTRIC FITTING	21.02.24	3,83,454
CCTV Camera	21.02.24	20,000
OFFICE EQUIPMENT	14.09.23	700
OFFICE EQUIPMENT	10.09.23	2,703
OFFICE EQUIPMENT	21.09.23	9,875
OFFICE EQUIPMENT	05.01.24	3,659
OFFICE EQUIPMENT-ACQUAGARD	06.09.23	5,847
OFFICE EQUIPMENT-HARD DISK	19.02.24	11,399
ELECTRIC FITTING	06.02.24	2,950
FAN	21.08.23	27,076
FAN	01.09.23	1,958
LED TV	06.09.23	62,500
LED TV-SAMSUNG	11.09.23	1,40,500
REFRIDGERATOR	06.09.23	27,119
SOUND SYSTEM	10.08.23	46,610
BUILDING	21.02.24	2,89,630
		28,43,102

NOTE- * Building Include cost of flats where land cost is not separately bifurcable.


(Shaileendra Singh)
Treasurer


(Anil Kumar Agarwal)
Secretary


(S K Tiwari)
President

ANNEXURE TO OUR REPORT OF EVEN DATE
FOR P.JAIN & COMPANY
CHARTERED ACCOUNTANTS
(Firm Regn. No. 000711C)

PLACE : GHAZIABAD
DATE : 22-07-2024


(PANKAJ JAIN)
PARTNER
M.no.-097279



GHAZIABAD MANAGEMENT ASSOCIATION
Receipt & Payment Account for the year ended 31st Mar 2024

(In Rs.)

Receipts	Amount in (Rs.)	Payment	Amount in (Rs.)
Opening Balance		Annual Convention Expenses	5,89,612
Cash in Hand	140	Programme Organize Expenses	3,95,313
Cash at Bank		Meeting, Seminar & Programme Expenses	63,833
Bank of Baroda S/A	72,423	Share of Subscription to AIMA	12,824
Bank of Baroda AUTO SWEEP	20,000	Salary & Benefit	12,06,927
Bank of Baroda C/A	42,949	Accounting Expenses	48,000
HDFC S/A	27,424	Audit Fees	25,000
SBI S/A	62,748	Bank Charges	654
SBI AUTO SWEEP	50,000	Computer Repair & Maintainance	300
Bank of Baroda FDR	69,48,018	Conveyance & Travelling	26,380
		Diwali Expenses	2,600
		Electricity Expenses	85,043
Annual Convention Collection	12,94,024	Building Maintenance Expenses	71,280
Annual Subscription Income	8,06,843	Interest/ Penalty on TDS	1,957
Program Organize Income	5,59,270	GMA Foundation Day exp	3,200
Interest & Others Income	2,26,983	House Tax	6,645
		Freight Expenses	10,176
Vinay Kumar Imprest-CI Bal	4,578	Office Expenses	25,645
TDS Refund Received	70,792	Office Insurance Expenses	2,634
		Postage & Courier Expenses	682
		Paytm Charges	1,000
		Legal & Professional Charges	15,200
		Printing & Stationery	11,617
		Repair & Maintenance Expenses-office	36,233
		Ro Installation charges	1,357
		Misc exp	450
		Zoom Subscription Expenses	12,196
		Telephone Expenses	9,437
		Web designing & Maintenance	3,336
		Office Inaugration Exp	59,757
		Security Deposit Flat No 406 & 407	15,891
		TDS Payable	10,993
		Anand kumar Imprest-CI Bal	7,952
		Vinay Kumar Imprest-Op Bal	10,082
		TDS Deducted	95,923
		GST Receivables	3,65,321
		Fixed assets	29,06,916
		Closing Balance	
		Cash in Hand	8,130
		Cash at Bank	
		Bank of Baroda S/A	52,970
		Bank of Baroda AUTO SWEEP	47,000
		Bank of Baroda C/A	42,949
		HDFC S/A	27,424
		SBI S/A	32,575
		SBI AUTO SWEEP	1,80,512
		FDR with BOB	36,52,266

1,01,86,192

1,01,86,192



(Shailendra Singh)
Treasurer



(Anil Kumar Agarwal)
Secretary



(S K Tiwari)
President

ANNEXURE TO OUR REPORT OF EVEN DATE
FOR P.JAIN & COMPANY
CHARTERED ACCOUNTANTS
(Firm Regn. No. 000711C)



(PANKAJ JAIN)
PARTNER
M.no.-097279



PLACE : GHAZIABAD
DATE : 22-07-2024

GHAZIABAD MANAGEMENT ASSOCIATION
NOTES FORMING PART OF FINANCIALS FOR THE YEAR ENDED 31ST MARCH, 2024

ANNEXURE 15 FORMING PART OF FINANCIALS:

I. SIGNIFICANT ACCOUNTING POLICIES

1. ACCOUNTING CONVENTION

- i) The financial statements are drawn under the historical cost convention on an accrual basis and on the principles of its going concern, unless stated otherwise.
- ii) Accounting policies are consistent and in accordance with generally accepted accounting principles and as per applicable accounting standards issued by the Institute of Chartered Accountants of India.

2. REVENUE RECOGNITION

All revenue receipts are accounted for on accrual basis except for Income from Membership fee from members and convention fee which is accounted for on cash basis.

3. ALLOCATION/TRANSFER TO CORPUS AND EARMARKED FUND

Contributions/Grants received from specific purpose are recorded as income as and when received except for funds received on capital account towards Corpus and Building Fund which are directly transferred to respective Funds/Reserves.

4. FIXED ASSETS/DEPRECIATION

- i) Fixed assets are stated at historical cost less depreciation.
- ii) Depreciation is provided on the Written Down Value as per the provision & rates applicable as per the provisions of the Income Tax Act.

5. INVESTMENTS

Investments are stated at cost. A provision for diminution in value is made to recognize a decline, other than temporary, in the value of long term investments.

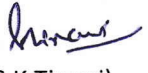
II. NOTES TO ACCOUNTS

1. The association is registered under section 12 of the Income Tax Act.
2. There are not contingent liabilities as on the balance sheet date- Nil (P.Y. – Nil)
3. Capital commitments as on the balance sheet date - Nil (P.Y. Nil)
4. Provisions of Provident Fund and E.S.I. are not applicable to the association at present.

5. Auditor's remuneration is Rs. 25000/- (P.Y. Rs. 25,000)
6. The Association has complied with the Accounting Standards issued by the Institute of Chartered Accountants of India, wherever applicable. No disclosure are required in respect of AS-15 (Accounting for Retirement Benefits), AS-17 (Segment Reporting), AS-18 (Related Party Transactions) as either the provisions of the same are not applicable to the Associations or there are no transactions related thereto.
7. No disclosure under AS-22 (Accounting for Taxes on Income) is required as there is no Deferred Tax and there is no tax effect on account of timing differences.
8. Previous year's figures have been regrouped /recast wherever considered necessary to make them comparable with current year's figures.
9. The balance of SBI Auto Sweep account could not be reconciled (balance as per books Rs. 180512/- and as per pass book Rs. 180795/-) as the account statement for sweep account was not provided by SBI.
10. Balances in parties account, advances and sundry payables are subject to confirmation, reconciliation and consequential adjustment that may arises on reconciliation if any.


(Shantendra Singh)
Treasurer


(Anil Kumar Agarwal)
Secretary


(S K Tiwari)
President

ANNEXURE TO OUR REPORT OF EVEN DATE
FOR P. JAIN & COMPANY
CHARTERED ACCOUNTANTS
(Firm Regn. No. 000711C)

PLACE : GHAZIABAD
DATE : 22-07-2024


(PANKAJ JAIN)
PARTNER
M.no.-097279
UDIN: 24097279BKJMNS1368

