

Percentage of expenditure for infrastructure development and augmentation excluding salary during the last five year

4.1.2.1. Expenditure for infrastructure development and augmentation, excluding salary year wise during last five years (INR in lakhs)

HEI Input :

2022-23	2021-22	2020-21	2019-20	2018-19
351.74698	74.2587	58.48649	71.08267	58.17528



4.1.2 Percentage of expenditure for infrastructure development and augmentation excluding salary during the last five years

Year 1 (2022-23)		
Head of expenditure (for ex. capital expenditure)	Item of expenditure (for ex. construction of building, purchase of new equipments, furniture and fixtures etc.)	Amount (INR in Lakhs)
Expenditure for infrastructure augmentation(INR in Lakh)		351.74698
Total		351.74698
Year 2 (2021-22)		
Head of expenditure (for ex. capital expenditure)	Item of expenditure (for ex. construction of building, purchase of new equipments, furniture and fixtures etc.)	Amount (INR in Lakhs)
Expenditure for infrastructure augmentation(INR in Lakh)		74.2587
Total		74.2587
Year 3 (2020-21)		
Head of expenditure (for ex. capital expenditure)	Item of expenditure (for ex. construction of building, purchase of new equipments, furniture and fixtures etc.)	Amount (INR in Lakhs)
Expenditure for infrastructure augmentation(INR in Lakh)		58.48649
Total		58.48649
Year 4 (2019-20)		
Head of expenditure (for ex. capital expenditure)	Item of expenditure (for ex. construction of building, purchase of new equipments, furniture and fixtures etc.)	Amount (INR in Lakhs)
Expenditure for infrastructure augmentation(INR in Lakh)		71.08267
Total		71.08267
Year 5 (2018-19)		
Head of expenditure (for ex. capital expenditure)	Item of expenditure (for ex. construction of building, purchase of new equipments, furniture and fixtures etc.)	Amount (INR in Lakhs)
Expenditure for infrastructure augmentation(INR in Lakh)		58.17528
Total		58.17528



RAKESH DHINGRA & CO

Chartered Accountants

J-49, Rajouri Garden, New Delhi – 110027

AUDITORS REPORT

1. We have audited the attached Balance Sheet of Management Education & Research Institute (Under the management of Triveni Educational & Social Welfare Society) as at 31st March 2023 & Income & Expenditure Account for the year ended 31st March, 2023 on that date, annexed thereto. These financial statements are the responsibility of Institute's management. Our responsibility is to express an opinion of these financial statements based on our audit.
2. We conducted our audit in accordance with auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examination, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principal used and significant estimates made by managements, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.
3. Further to our comments in the Annexure referred to above:
 - a) We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of audit.
 - b) In our opinion proper books of Accounts as required by law have been kept by the institute so far as it appears from our examination of those books.
 - c) Balance Sheet and Income and Expenditure dealt with by this report are in agreement with Books of Accounts.



Give a true and fair view :-

- i) In the case of Balance Sheet of the state of Affairs of the above named Institute as at 31.03.2023.
- ii) In the case of Income & Expenditure Account for the Excess of Income over Expenditure of the Institute for the year ending as on 31.03.2023.

Place : New Delhi
Dated: 04.09.2023

For Rakesh Dhingra & Co
Chartered Accountants



Firm Regd. No. - 009655N

UDIN: 23088200BUTXNUN1849



SCHEDULE - C

SIGNIFICANT ACCOUNTING POLICIES AND NOTES ON ACCOUNTS.

1. BASIS OF ACCOUNTING

Income and Expenditure are accounted for on Mercantile basis.

2. FIXED ASSETS

Fixed Assets are shown on historical cost.

3. DEPRECIATION

- a) Depreciation for Fixed assets is provided on written down value method.
- b) Depreciation is provided on the basis of rates prescribed under the Income Tax Act, 1961.

4. DEVELOPMENT & OTHER FUNDS

Development & Other funds received during the year have been credited to Reserve & Surplus Account which will be used in future for creation on new Assets.

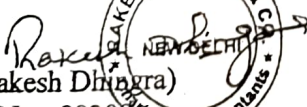
5. TRIVENI EDUCATIONAL & SOCIAL WELFARE SOCIETY

Excess of Income over Expenditure during the year has been credited to Triveni Educational & Social Welfare Society Account.

6. LAND AND BUILDING

Land is registered in the name of Triveni Educational and Social Welfare Society. As it is used by Management Education and Research Institute it is shown under Fixed Assets. The amount incurred for construction of Building is payable to Triveni Educational & Social Welfare Society.

As per our report as even date.
For Rakesh Dhingra & Co.
Chartered accountants


(Rakesh Dhingra)
M.No.- 88200

Firm Regd. No.- 009655N

UDIN: 230882BUTXNLTU1849



Place: New Delhi.

Date: 04.09.2023

Management Education & Research Institute (M.E.R.I)
 53-54, Institutional Area, Janak Puri, New Delhi-110058
 (UNDER THE MANAGEMENT OF TRIVENI EDUCATIONAL & SOCIAL WELFARE SOCIETY)

		Balance Sheet as at 31st March, 2023			
2021-2022		2022-2023	2021-2022		2022-2023
83,491,081.00	Reserve & Surplus (As per Schedule "A")	101,620,133.00	36,951,598.27	Fixed Assets (As per Schedule "B")	37,845,036.27
				Current Assets, Loans & Advances	
26,409,090.86	Depreciation Fund	26,957,508.86	284,805.40	Cash in Hand	234,726.92
				Cash at Bank	
			4,762,474.48	- In Saving Bank A/C	1,959,933.65
			27562292.4	- In Fixed Deposit (Development Fund)	48,116,285.80
			370,769.00	Advance Recoverable	1,270,577.00
			11,083,373.00	Fees Recoverable	30,973,526.00
			86,750.00	Security Deposit	86,750.00
			16,000.00	Security Deposit - Hall	36,000.00
			12,500.00	Security Deposit - MTNL	12,500.00
			296,700.00	R.K.S. - Recoverable	-
		35,867,429.00	2,112,437.11	TDS Recoverable	704,117.30
			35,031.00		
					83,394,416.67
				Triveni Educational & Social Welfare Society	
			67332151.5	Balance as per books	149,536,205.89
				less: Excess of Income over Expenditur	106,330,587.97
					43,205,617.92
150,906,882.16	Total	164,445,070.86	150,906,882.16	TOTAL	164,445,070.86

Significant Accounting Policies & Notes on Accounts - Schedule C


ACCOUNTANT


VICE PRESIDENT


PRESIDENT

Place: NEW DELHI
 Date :04.09.2023

As per separate report of even date
 For Rakesh Dhingra & Co.
 Chartered Accountants
 (Rakesh Dhingra)
 M.No. - 88200
 Firm Regd.No. - 009655N
 UDIN: - 2308200874XN441849

ACCOUNTANT

MANAGEMENT EDUCATION & RESEARCH INSTITUTE (M.E.R.I.)
53-54 Institutional Area, Janak Puri, New Delhi - 110058
(UNDER THE MANAGEMENT OF TRIVENI EDUCATIONAL & SOCIAL WELFARE SOCIETY)

Income & Expenditure Account for the year ended 31st March 2023

Expenditure		Amount	Income		Amount
2021-2022		2022-2023	2021-2022		2022-2023
2,244,620.76	To Admission & Registration Exp.	8,233,542.79	147,284,575.00	By Tuition Fees & Other Charges	179,285,715.00
1,855,488.00	To Advertisement & Publicity	2,251,186.91	827,326.00	By Interest Receipts	1,978,793.10
1,012,500.00	To Affiliation Expenses	1,252,500.00	455,000.00	By Prospectus & Forms	854,650.00
48,000.00	To Auditors Fees	-	451,215.00	By Fine	1,477,450.00
28,179.58	To Bank Charges	32,928.00	1,591.00	By Misc. Income A/c	37,184.00
226,451.00	To Computer Maintenance	382,288.00	73,718.00	By Publication Receipts	19,280.00
3,208,858.00	To Consultancy & Professional Charges	4,153,408.00	310,596.00	By University Charges Received	215,170.00
104,674.00	To Conveyance & Travelling Expenses	1,208,267.00		By Examination Fee	28,262,745.00
2,064,676.00	To Depreciation	2,237,538.00		By Gratuity	233,277.00
7,478,000.00	To DHE Fee	8,680,825.00			
1,575,743.19	To Electricity & Water Charges	2,546,867.18			
20,183,580.00	To Examination Expenses	28,758,735.72			
41,080.00	To Garden Expenses	386,267.00			
1,733.00	To Generator Exp.	7,927.00			
367,188.00	To Gratuity	-			
136,369.00	To Ground Rent	136,369.00			
1,571,177.00	To House Keeping Expenses	2,184,121.00			
80,490.00	To Insurance Charges	69,500.24			
33,456.43	To Internet Expenses	31,714.96			
5,750.00	To Medical Expenses	13,121.00			
88,957.00	To Meeting & Seminar Exp.	416,948.00			
383,265.00	To Loss on Fixed Assets/ Scrap	64,225.00			
87,388.00	To Newspaper & Periodicals	204,214.00			
304,853.00	To Placement Exp.	782,737.00			
11,883.00	To Postage Expenses	21,303.00			
245,069.00	To Printing & Stationery Expenses	444,192.00			
456,800.00	To Processing fees -(AICTE/IPU/DHE)	710,000.00			
738,686.70	To Property Tax	579,973.86			
32,000.00	To Publication Expenses	79,230.00			
2,279,668.00	To Repair & Maintenance Charges	5,880,883.94			
19,411,256.41	To Salaries, Honorarium & Provident Fund	30,717,569.00			
875,453.00	To Security Expenses	871,672.00			
146,197.00	To Staff Welfare	211,065.07			
448,105.00	To Student Activity Exp.	1,161,535.92			
188,964.68	To Software Exp.	355,742.66			
82,557.00	To Annual Memberships/Subscriptions	25,370.00			
78,663.68	To Telephone Charges	121,023.18			
540,000.00	To Website Designing Exp.	177,289.77			
	To Scholarship	303,400.00			
	To Vehicle Running and Maintenance Exp.				
283,612.00	- Petrol & Gas Exp.	244,644.93			
39,847.60	- Vehicle/Car Maintenance	93,530.00			
80,192,770.97	To Excess of Income over Expenditure	106,330,587.97			
96,561,398.25	Total	212,364,244.10	96,561,398.25	Total	212,364,244.10

Bak
ACCOUNTANT

Digamish
VICE PRESIDENT

M. J. J. J.
PRESIDENT

Significant Accounting Policies & Notes on Accounts - Schedule C

Place: NEW DELHI
Date: 04.09.2023

As per separate report of even date
For Rakesh Dhillon & Co.
Chartered Accountants
(Rakesh Dhillon) DELHI
M.No. 18200
Firm Regd. No. - 0086631N
UDIN: - 20088200BUTXNUTN184

RAKESH DHINGRA & CO

Chartered Accountants

J -49 , Rajouri Garden, New Delhi – 110027

AUDITORS REPORT

1. We have audited the attached Balance Sheet of Management Education & Research Institute (Under the management of Triveni Educational & Social Welfare Society) as at 31st March 2022 & Income & Expenditure Account for the year ended 31st March, 2022 on that date, annexed thereto. These financial statements are the responsibility of Institute's management. Our responsibility is to express an opinion of these financial statements based on our audit.
2. We conducted our audit in accordance with auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examination, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principal used and significant estimates made by managements, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.
3. Further to our comments in the Annexure referred to above:
 - a) We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of audit.
 - b) In our opinion proper books of Accounts as required by law have been kept by the institute so far as it appears from our examination of those books.
 - c) Balance Sheet and Income and Expenditure dealt with by this report are in agreement with Books of Accounts.



Give a true and fair view :-

- i) In the case of Balance Sheet of the state of Affairs of the above named Institute as at 31.03.2022.
- ii) In the case of Income & Expenditure Account for the Excess of Income over Expenditure of the Institute for the year ending as on 31.03.2022.

Place : New Delhi
Dated: 07.09.2022

For Rakesh Dhingra & Co
Chartered Accountants


(Rakesh Dhingra)

M.No. - 88200

Firm Regd. No. 009655N

UDIN: 22088200BCE YRU 6037



SCHEDULE - C

SIGNIFICANT ACCOUNTING POLICIES AND NOTES ON ACCOUNTS.

1. BASIS OF ACCOUNTING

Income and Expenditure are accounted for on Mercantile basis.

2. FIXED ASSETS

Fixed Assets are shown on historical cost.

3. DEPRECIATION

- Depreciation for Fixed assets is provided on written down value method.
- Depreciation is provided on the basis of rates prescribed under the Income Tax Act, 1961.

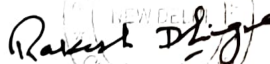
4. DEVELOPMENT & OTHER FUNDS

Development & Other funds received during the year have been credited to Reserve & Surplus Account which will be used in future for creation on new Assets.

5. TRIVENI EDUCATIONAL & SOCIAL WELFARE SOCIETY

Excess of Income over Expenditure during the year has been credited to Triveni Educational & Social Welfare Society Account.

As per our report as even date.
For Rakesh Dhingra & Co.
Chartered accountants


(Rakesh Dhingra)
M.No.- 88200
Firm Regd. No.- 009655N



Place: New Delhi.
Date: 07.09.2022

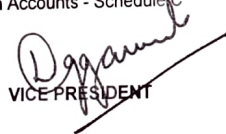
VDIN:- 220 88200 BCE YRU 6037

Management Education & Research Institute (M.E.R.I)
53-54, Institutional Area, Janak Puri, New Delhi-110058
(UNDER THE MANAGEMENT OF TRIVENI EDUCATIONAL & SOCIAL WELFARE SOCIETY)

		Balance Sheet as at 31st March, 2022			
		2021-2022	2020-2021		
2020-2021	Reserve & Surplus	83,491,081.00	36,901,087.27	Fixed Assets	2021-2022
	(As per Schedule "B")			(As per Schedule "A")	36,951,598.27
26,177,554.86 Depreciation Fund					
Current Liabilities					
558,000.00	Fee received in advance	2,425,828.00			
362,750.00	University Share - Payble	6,711,186.00			
12,962,837.00	Gratuity Payable	13,330,025.00			
514,853.00	Fees Refundable	551,550.00			
14,218,637.00	Security Deposits	17,101,229.00			
415,324.54	Expenses Payable	860,882.30			
26,010.00	Sundry Creditors	26,010.00			
		41,006,710.30			
Current Assets, Loans & Advances					
		26,409,090.86	1,203,357.00	Cash in Hand	284,805.40
				Cash at Bank	
			704,138.01	- In Saving Bank A/C	4,762,474.48
				- In Fixed Deposit (Development Fund)	27,562,292.40
			341,155.00	Advance Recoverable	370,769.00
			7,574,976.00	Fees Recoverable	11,083,373.00
			86,750.00	Security Deposit	86,750.00
			10,000.00	Security Deposit - Hall	16,000.00
			12,500.00	Security Deposit - MTNL	12,500.00
			296,700.00	R.K.S. - Recoverable	296,700.00
			2,058,566.51	TDS Recoverable	2,112,437.11
			30,662.00	Expenses Prepaid	35,031.00
					46,623,132.39
Triveni Educational & Social Welfare Society					
			75068155.61	Balance as per books	147,524,922.47
				less: Excess of Income over Expenditur	80,192,770.97
					67,332,151.50
124,288,047.40	Total	150,906,882.16	124,288,047.40	TOTAL	150,906,882.16


Significant Accounting Policies & Notes on Accounts - Schedule C


ACCOUNTANT


VICE PRESIDENT


PRESIDENT

Place: NEW DELHI
Date : 07.09.2022

As per separate report of even date
For Rakesh Dhingra & Co.
Chartered Accountants
NEW DELHI

(Rakesh Dhingra)
M.No. - 88200
Firm Regd. No. - 009655N

UDIN:- 22088200BCEYRU6037

MANAGEMENT EDUCATION & RESEARCH INSTITUTE (M.E.R.I.)
53-54 Institutional Area, Janak Puri, New Delhi - 110058
(UNDER THE MANAGEMENT OF TRIVENI EDUCATIONAL & SOCIAL WELFARE SOCIETY)

Income & Expenditure Account for the year ended 31st March 2022

Expenditure		Amount	Income		Amount
2020-2021		2021-2022	2020-2021		2021-2022
197687.39	To Admission & Registration Exp.	2,244,820.78	95,001,125.00	By Tution Fees & Other Charges	147,284,575.00
1723912	To Advertisement & Publicity	1,855,488.00	36,589.25	By Interest Receipts	827,328.00
927500	To Affiliation Expenses	1,012,500.00	63,730.00	By Prospectus & Forms	455,000.00
40000	To Auditors Fees	48,000.00	293,480.00	By Fine	451,215.00
7854.39	To Bank Charges	28,179.58	4,854.00	By Misc. Income A/c	1,591.00
176534.86	To Computer Maintenance	226,451.00	33,435.00	By Publication Receipts	73,718.00
1288481	To Consultancy/ Legal / Professional Charges	3,208,858.00	128,185.00	By Examination Centre Income	
49239	To Conveyance & Travelling Expenses	104,674.00	By University Charges Received	310,596.00	
1880042	To Depreciation	2,004,876.00			
4588000	To DHE Fee	7,478,000.00			
1037520.9	To Electricity & Water Charges	1,876,743.19			
12956285	To Examination Expenses	20,183,580.00			
2218	To Garden Expenses	41,080.00			
7966	To Generator Exp.	1,733.00			
367188	To Gratuity	367,188.00			
136368	To Ground Rent	136,368.00			
1433780	To House Keeping Expenses	1,571,177.00			
111120	To Insurance Charges	80,490.00			
20417.48	To Internet Expenses	33,456.43			
4365	To Medical Expenses	5,750.00			
42792	To Meeting & Seminar Exp.	88,957.00			
33494	To Loss on Fixed Assets/ Scrap	383,265.00			
4280.5	To Newspaper & Periodicals	87,388.00			
78874	To Placement Exp.	304,853.00			
21042	To Postage Expenses	11,883.00			
190694	To Printing & Stationery Expenses	245,069.00			
400000	To Processing fees -(AICTE/IPU/DHE)	456,800.00			
512127	To Property Tax	738,696.70			
31000	To Publication Expenses	32,000.00			
1022755.62	To Repair & Maintenance Charges	2,279,668.00			
12759216	To Salaries, Honorarium & Provident Fund	19,411,256.41			
893586	To Security Expenses	875,453.00			
21521	To Staff Welfare	146,197.00			
302763	To Student Activity Exp.	448,105.00			
	To Software Exp.	188,964.68			
43070	To Annual Memberships/Subscriptions	82,557.00			
72949.04	To Telephone Charges	78,663.68			
	To Website Designing Exp.	540,000.00			
	To Vehicle Running and Maintenance Exp.				
461757	- Petrol & Gas Exp.	283,612.00			
80061	- Vehicle/Car Maintenance	39,847.60			
5122326.07	To Excess of Income over Expenditure	80,192,770.97			
95561398.25	Total	149,184,021.00	95,561,398.25	Total	149,184,021.00

ACCOUNTANT

VICE PRESIDENT

PRESIDENT

Significant Accounting Policies & Notes on Accounts - Schedule C

Place: NEW DELHI
Date : 07.09.2022

As per separate report of even date
For Rakesh Dhingra & Co.
Chartered Accountants

Rakesh Dhingra
(Rakesh Dhingra)
M.No. - 88200
Firm Regd. No. J 009655N

UDIN: 220882003CEYRV60

RAKESH DHINGRA & CO

Chartered Accountants

J -49 , Rajouri Garden, New Delhi – 110027

AUDITORS REPORT

1. We have audited the attached Balance Sheet of Management Education & Research Institute (Under the management of Triveni Educational & Social Welfare Society) as at 31st March 2021 & Income & Expenditure Account for the year ended 31st March, 2021 on that date, annexed thereto. These financial statements are the responsibility of Institute's management. Our responsibility is to express an opinion of these financial statements based on our audit.
2. We conducted our audit in accordance with auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examination, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principal used and significant estimates made by managements, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.
3. Further to our comments in the Annexure referred to above:
 - a) We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of audit.
 - b) In our opinion proper books of Accounts as required by law have been kept by the institute so far as it appears from our examination of those books.
 - c) Balance Sheet and Income and Expenditure dealt with by this report are in agreement with Books of Accounts.



Give a true and fair view :-

- i) In the case of Balance Sheet of the state of Affairs of the above named Institute as at 31.03.2021.
- ii) In the case of Income & Expenditure Account for the Excess of Income over Expenditure of the Institute for the year ending as on 31.03.2021.

Place : New Delhi

Dated: 14/12/2021

For Rakesh Dhingra & Co
Chartered Accountants


(Rakesh Dhingra)

M.No.- 88200

Firm Regd. No.- 009655N

UDIN : 22088200 ABTZKY 6708



SCHEDULE - C

SIGNIFICANT ACCOUNTING POLICIES AND NOTES ON ACCOUNTS.

1. BASIS OF ACCOUNTING

Income and Expenditure are accounted for on Mercantile basis.

2. FIXED ASSETS

Fixed Assets are shown on historical cost.

3. DEPRECIATION

- a) Depreciation for Fixed assets is provided on written down value method.
- b) Depreciation is provided on the basis of rates prescribed under the Income Tax Act, 1961.

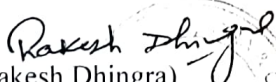
4. DEVELOPMENT & OTHER FUNDS

Development & Other funds received during the year have been credited to Reserve & Surplus Account which will be used in future for creation on new Assets.

5. TRIVENI EDUCATIONAL & SOCIAL WELFARE SOCIETY

Excess of Income over Expenditure during the year has been credited to Triveni Educational & Social Welfare Society Account.

As per our report as even date.
For Rakesh Dhingra & Co.
Chartered accountants


(Rakesh Dhingra)
M.No.- 88200
Firm Regd. No.- 009655N

Place: New Delhi.

Date: 14/12/21



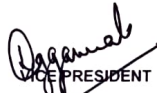
Management Education & Research Institute (M.E.R.I)
 53-54, Institutional Area, Janak Puri, New Delhi-110058
 (UNDER THE MANAGEMENT OF TRIVENI EDUCATIONAL & SOCIAL WELFARE SOCIETY)

Balance Sheet as at 31st March, 2021

Reserve & Surplus (As per Schedule "B")	69,052,081.00	Fixed Assets (As per Schedule "A")	36,901,087.27
Depreciation Fund	26,177,554.86	Current Assets, Loans & Advances	
Current Liabilities		Cash in Hand	1,203,357.00
Fee received in advance	558,000.00	Cash at Bank	
University Share - Payble	362,750.00	- In Saving Bank A/C	704,138.01
Gratuity Payable	12,962,837.00	Advance Recoverable	341,155.00
Fees Refundable	514,853.00	Fees Recoverable	7,574,976.00
Security Deposits	14,218,637.00	Security Deposit	86,750.00
Expenses Payable	415,324.54	Security Deposit - Hall	10,000.00
Sundry Creditors	26,010.00	Security Deposit - MTNL	12,500.00
		R.K.S. - Recoverable	296,700.00
		TDS Recoverable	2,058,566.51
		Expenses Prepaid	30,662.00
			12,318,804.52
		Triveni Educational & Social Welfare Society	
		Balance as per books	126,890,481.68
		less: Excess of Income over Expenditure	51,822,326.07
			75,068,155.61
Total	124,288,047.40	TOTAL	124,288,047.40

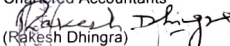
Significant Accounting Policies & Notes on Accounts - Schedule C


 ACCOUNTANT


 VICE PRESIDENT


 PRESIDENT

Place: NEW DELHI
 Date: 14/12/2021

As per separate report of even date
 For Rakesh Dhingra & Co.
 Chartered Accountants

 (Rakesh Dhingra)
 M.No.- 88200
 Firm Regd. No. - 009655N

UDIN: 22088200ABJZKY 6708

MANAGEMENT EDUCATION & RESEARCH INSTITUTE (M.E.R.I.)
53-54 Institutional Area, Janak Puri, New Delhi - 110058
(UNDER THE MANAGEMENT OF TRIVENI EDUCATIONAL & SOCIAL WELFARE SOCIETY)

Income & Expenditure Account for the year ended 31st March 2021

Expenditure	Amount	Income	Amount
To Admission & Registration Exp.	197,687.39	By Tuition Fees & Other Charges	95,001,125.00
To Advertisement & Publicity	1,723,912.00	By Interest Receipts	38,589.25
To Affiliation Expenses	927,500.00	By Prospectus & Forms	63,730.00
To Auditors Fees	40,000.00	By Fine	293,480.00
To Bank Charges	7,854.39	By Misc. Income A/c	4,854.00
To Computer Maintenance	176,534.86	By Publication Receipts	33,435.00
To Consultancy/ Legal / Professional Charges	1,288,481.00	By Examination Centre Income	128,185.00
To Conveyance & Travelling Expenses	49,239.00		
To Depreciation	1,890,542.00		
To DHE Fee	4,588,000.00		
To Electricity & Water Charges	1,037,520.90		
To Examination Expenses	12,956,285.00		
To Garden Expenses	2,218.00		
To Generator Exp.	7,966.00		
To Gratuity	367,188.00		
To Ground Rent	136,369.00		
To House Keeping Expenses	1,133,790.00		
To Insurance Charges	111,120.00		
To Internet Expenses	20,417.48		
To Medical Expenses	4,365.00		
To Meeting & Seminar Exp.	42,792.00		
To Loss on Fixed Assets/ Scrap	33,494.00		
To Newspaper & Periodicals	4,280.50		
To Placement Exp.	78,874.00		
To Postage Expenses	21,042.00		
To Printing & Stationery Expenses	190,694.00		
To Processing fees -(AICTE/IPU/DHE)	400,000.00		
To Property Tax	512,127.00		
To Publication Expenses	31,000.00		
To Repair & Maintenance Charges	1,022,755.62		
To Salaries, Honorarium & Provident Fund	12,759,216.00		
To Security Expenses	993,586.00		
To Staff Welfare	21,521.00		
To Student Activity Exp.	302,763.00		
To Annual Memberships/Subscriptions	43,070.00		
To Telephone Charges	72,949.04		
To Vehicle Running and Maintenance Exp.			
- Petrol & Gas Exp.	461,757.00		
- Vehicle/Car Maintenance	80,061.00		
To Excess of Income over Expenditure	51,822,326.07		
Total	95,561,398.25	Total	95,561,398.25

[Signature]
ACCOUNTANT

[Signature]
VICE PRESIDENT

[Signature]
PRESIDENT

Significant Accounting Policies & Notes on Accounts - Schedule C

As per separate report of even date
For Rakesh Dhingra & Co.
Chartered Accountants

[Signature]
(Rakesh Dhingra)
M.No. - 88200
Firm Regd. No. - 009655N

Place: NEW DELHI
Date: 14/12/2021

UDIN - 22088200 ABJZKY 6708

RAKESH DHINGRA & CO

Chartered Accountants

J-49, Rajouri Garden, New Delhi - 110027

AUDITORS REPORT

1. We have audited the attached Balance Sheet of Management Education & Research Institute (Under the management of Triveni Educational & Social Welfare Society) as at 31st March 2020 & Income & Expenditure Account for the year ended 31st March, 2020 on that date, annexed thereto. These financial statements are the responsibility of Institute's management. Our responsibility is to express an opinion of these financial statements based on our audit.
2. We conducted our audit in accordance with auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examination, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principal used and significant estimates made by managements, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.
3. Further to our comments in the Annexure referred to above:
 - a) We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of audit.
 - b) In our opinion proper books of Accounts as required by law have been kept by the institute so far as it appears from our examination of those books.
 - c) Balance Sheet and Income and Expenditure dealt with by this report are in agreement with Books of Accounts.



Give a true and fair view :-

- i) In the case of Balance Sheet of the state of Affairs of the above named Institute as at 31.03.2020.
- ii) In the case of Income & Expenditure Account for the Excess of Income over Expenditure of the Institute for the year ending as on 31.03.2020.

For Rakesh Dhingra & Co
Chartered Accountants


(Rakesh Dhingra)

M.No. 88200

Firm Regd. No. 009655N

UDIN: 21088200AAAAAE8344

Place : New Delhi
Dated: 12-12-2020



SCHEDULE - C

SIGNIFICANT ACCOUNTING POLICIES AND NOTES ON ACCOUNTS.

1. BASIS OF ACCOUNTING

Income and Expenditure are accounted for on Mercantile basis.

2. FIXED ASSETS

Fixed Assets are shown on historical cost.

3. DEPRECIATION

- a) Depreciation for Fixed assets is provided on written down value method.
- b) Depreciation is provided on the basis of rates prescribed under the Income Tax Act, 1961.

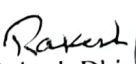
4. DEVELOPMENT & OTHER FUNDS


Development & Other funds received during the year have been credited to Reserve & Surplus Account which will be used in future for creation on new Assets.

5. TRIVENI EDUCATIONAL & SOCIAL WELFARE SOCIETY

Excess of Income over Expenditure during the year has been credited to Triveni Educational & Social Welfare Society Account.

As per our report as even date.
For Rakesh Dhingra & Co.
Chartered accountants


(Rakesh Dhingra)
M.No.- 88200
Firm Regd. No.- 009653N



Place: New Delhi.
Date: 12-12-2020

MANAGEMENT EDUCATION & RESEARCH INSTITUTE (M.E.R.I.)
 53-54 Institutional Area, Janak Puri, New Delhi - 110058
 (UNDER THE MANAGEMENT OF TRIVENI EDUCATIONAL & SOCIAL WELFARE SOCIETY)

Income & Expenditure Account for the year ended 31st March 2020

Expenditure	Amount	Income	Amount
To Admission & Registration Exp.	63,953.60	By Tution Fees & Other Charges	82,450,942.00
To Advertisement & Publicity	2,243,592.22	By Interest Receipts	1,359,255.00
To Affiliation Expenses	4,285,000.00	By Prospectus & Forms	443,000.00
To Auditors Fees	40,000.00	By Fine	136,719.00
To Bank Charges	9,671.40	By Misc. Income A/c	8,537.11
To Computer Maintenance	302,582.00	By Publication Receipts	46,912.00
To Consultancy/ Legal / Professional Charges	1,953,320.00	By Examination Centre Income	2,257,877.00
To Conveyance & Travelling Expenses	293,994.00		
To Depreciation	1,951,124.00		
To DHE Fee	5,940,000.00		
To Electricity & Water Charges	1,401,147.33		
To Examination Expenses	11,583,175.00		
To Garden Expenses	83,015.00		
To Generator Exp.	22,869.00		
To Gratuity	170,916.00		
To Ground Rent	136,334.00		
To House Keeping Expenses	1,355,474.00		
To Insurance Charges	55,486.00		
To Internet Expenses	27,661.72		
To Interest Paid	45,432.00		
To Medical Expenses	1,742.00		
To Meeting & Seminar Exp.	442,883.18		
To Misc. Expenses	2,828.00		
To Newspaper & Periodicals	59,544.50		
To Placement Exp.	312,281.00		
To Postage Expenses	62,932.00		
To Printing & Stationery Expenses	356,972.00		
To Processing fees -(AICTE/IPU/DHE)	322,005.00		
To Property Tax	621,370.00		
To Publication Expenses	24,000.00		
To Repair & Maintenance Charges	1,104,870.00		
To Salaries, Honorarium & Provident Fund	16,080,533.00		
To Security Expenses	1,077,312.00		
To Staff Welfare	188,532.65		
To Student Activity Exp.	544,702.00		
To Annual Memberships/Subscriptions	125,322.00		
To Telephone Charges	111,710.43		
To Vehicle Running and Maintenance Exp.			
- Petrol & Gas Exp.	302,561.16		
- Vehicle/Car Maintenance	120,089.00		
To Excess of Income over Expenditure	32,366,284.92		
Total	86,703,242.11	Total	86,703,242.11

Rakesh
 ACCOUNTANT

P. J. J. J.
 VICE PRESIDENT

M. J. J. J.
 PRESIDENT

Significant Accounting Policies & Notes on Accounts - Schedule C

As per separate report of even date

For Rakesh Dhillon & Co.
 Chartered Accountants
 Rakesh Dhillon
 (Rakesh Dhillon)
 NEW DELHI
 M.No. - 86200
 Firm Regd. No. 009666N

Place: NEW DELHI
 Date : 12-12-2020

RAKESH DHINGRA & CO

Chartered Accountants

J -49 , Rajouri Garden, New Delhi - 110027

AUDITORS REPORT

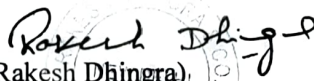
1. We have audited the attached Balance Sheet of Management Education & Research Institute (Under the management of Triveni Educational & Social Welfare Society) as at 31st March 2019 & Income & Expenditure Account for the year ended 31st March, 2019 on that date, annexed thereto. These financial statements are the responsibility of Institute's management. Our responsibility is to express an opinion of these financial statements based on our audit.
2. We conducted our audit in accordance with auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examination, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principal used and significant estimates made by managements, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.
3. Further to our comments in the Annexure referred to above:
 - a) We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of audit.
 - b) In our opinion proper books of Accounts as required by law have been kept by the institute so far as it appears from our examination of those books.
 - c) Balance Sheet and Income and Expenditure dealt with by this report are in agreement with Books of Accounts.



Give a true and fair view :-

- i) In the case of Balance Sheet of the state of Affairs of the above named Institute as at 31.03.2019.
- ii) In the case of Income & Expenditure Account for the Excess of Income over Expenditure of the Institute for the year ending as on 31.03.2019.

For Rakesh Dhingra & Co
Chartered Accountants


(Rakesh Dhingra)
M.No. - 88200
Firm Regd. No. - 009655N

Place : New Delhi
Dated: 21-09-2019



SCHEDULE - C

SIGNIFICANT ACCOUNTING POLICIES AND NOTES ON ACCOUNTS.

1. BASIS OF ACCOUNTING

Income and Expenditure are accounted for on Mercantile basis.

2. FIXED ASSETS

Fixed Assets are shown on historical cost.

3. DEPRECIATION

- a) Depreciation for Fixed assets is provided on written down value method.
- b) Depreciation is provided on the basis of rates prescribed under the Income Tax Act, 1961.

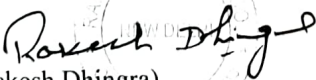
4. DEVELOPMENT & OTHER FUNDS

Development & Other funds received during the year have been credited to Reserve & Surplus Account which will be used in future for creation on new Assets.

5. TRIVENI EDUCATIONAL & SOCIAL WELFARE SOCIETY

Excess of Income over Expenditure during the year has been credited to Triveni Educational & Social Welfare Society Account.

As per our report as even date.
For Rakesh Dhingra & Co.
Chartered accountants


(Rakesh Dhingra)
M.No.- 88200
Firm Regd. No.- 009655N



Place: New Delhi.
Date: 21-09-2019

Management Education & Research Institute (M.E.R.I)
 53-54, Institutional Area, Janak Puri, New Delhi-110058
 (UNDER THE MANAGEMENT OF TRIVENI EDUCATIONAL & SOCIAL WELFARE SOCIETY)

Balance Sheet as at 31st March, 2019

<u>Reserve & Surplus</u>	92,434,494.00	<u>Fixed Assets</u>	33,130,944.42
(As per Schedule "B")		(As per Schedule "A")	
 		<u>Current Assets, Loans & Advances</u>	
<u>Depreciation Fund</u>	22,481,894.86	Cash in Hand	1,613,637.26
		Cash at Bank	
		- In Saving Bank A/C	1,414,567.41
		- In Fixed Deposit (Development Fund)	46,860,701.00
		Advance Recoverable	589,244.00
		Fees Recoverable	426,550.00
		Security Deposit	86,750.00
		Security Deposit - Hall	10,000.00
		Security Deposit - MTNL	12,500.00
		R.K.S. - Recoverable	296,700.00
		TDS Recoverable	2,022,695.51
		MERI-CET - Recoverable	11,016,342.00
		MERI-P L I - Recoverable	1,810,000.00
	24,621,013.30		66,159,687.18
		Triveni Educational & Social Welfare Society	
		Balance as per books	72,827,262.44
		less: Excess of Income over Expenditure	32,580,491.88
			40,246,770.56
Total	139,537,402.16	TOTAL	139,537,402.16

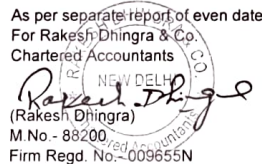
Significant Accounting Policies & Notes on Accounts - Schedule C


 ACCOUNTANT


 VICE PRESIDENT


 PRESIDENT

Place: NEW DELHI
 Date : 22-09-2019

As per separate report of even date
 For Rakesh Dhingra & Co.
 Chartered Accountants

 (Rakesh Dhingra)
 M.No. - 88200
 Firm Regd. No. - 009655N

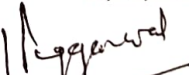
MANAGEMENT EDUCATION & RESEARCH INSTITUTE (M.E.R.I.)
53-54 Institutional Area, Janak Puri, New Delhi - 110058
(UNDER THE MANAGEMENT OF TRIVENI EDUCATIONAL & SOCIAL WELFARE SOCIETY)

Income & Expenditure Account for the year ended 31st March 2019

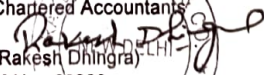
Expenditure	Amount	Income	Amount
To Admission & Registration Exp.	7,100.00	By Tution Fees & Other Charges	81,844,500.00
To Advertisement & Publicity	3,193,566.08	By Interest Receipts	3,489,447.00
To Affiliation Expenses	135,000.00	By Prospectus & Forms	316,500.00
To Auditors Fees	40,000.00	By Fine	52,639.00
To Bank Charges	14,403.74	By Misc. Income A/c	16,685.00
To Computer Maintenance	441,765.00	By Publication Receipts	54,454.00
To Consultancy/ Legal / Professional Charges	160,400.00	By Examination Centre Income	1,625,432.00
To Conveyance & Travelling Expenses	435,593.20	By Grant and Aid	150,000.00
To Depreciation	1,842,247.00		
To DHE Fee	7,080,000.00		
To Electricity & Water Charges	1,320,983.34		
To Examination Expenses	10,681,767.00		
To Garden Expenses	45,177.00		
To Generator Exp.	61,940.00		
To Gratuity	803,703.00		
To Ground Rent	135,354.00		
To House Keeping Expenses	1,342,120.00		
To Insurance Charges	116,131.00		
To Internet Expenses	40,471.12		
To Medical Expenses	3,304.00		
To Meeting & Seminar Exp.	711,208.00		
To Misc. Expenses	5,814.52		
To Newspaper & Periodicals	70,817.50		
To Placement Exp.	395,556.00		
To Postage Expenses	54,938.00		
To Printing & Stationery Expenses	472,558.00		
To Processing fees -(AICTE/IPU/DHE)	593,250.00		
To Property Tax	333,185.00		
To Publication Expenses	33,600.00		
To Repair & Maintenance Charges	2,394,700.30		
To Salaries, Honorarium & Provident Fund	18,930,966.00		
To Security Expenses	757,508.00		
To Staff Welfare	281,033.46		
To Student Activity Exp.	1,263,801.00		
To Annual Memberships/Subscriptions	182,975.00		
To Telephone Charges	128,158.91		
To Vehicle Running and Maintenance Exp.			
- Petrol & Gas Exp.	370,280.95		
- Vehicle/Car Maintenance	117,789.00		
To Excess of Income over Expenditure	32,580,491.88		
Total	87,549,657.00	Total	87,549,657.00


ACCOUNTANT


VICE PRESIDENT


PRESIDENT

Significant Accounting Policies & Notes on Accounts - Schedule C

As per separate report of even date
For Rakesh Dhingra & Co.
Chartered Accountants

(Rakesh Dhingra)
M.No. - 88200
Firm Regd. No. - 000655N

Place: NEW DELHI
Date : 22-09-2019