



Eshan College of Engineering, Mathura

(Approved by AICTE, New Delhi / Dr. A.P.J. Kalam Technical University, Lucknow, Uttar Pradesh)

| | |
|---------------|---|
| Criteria | 4 - Infrastructure and Learning Resources |
| Key Indicator | 4.1 - Physical Facilities |
| Metric | 4.1.2-Percentage of expenditure, excluding salary for infrastructure augmentation during last five years (INR in Lakhs) |
| | 4.1.2.1 Expenditure for infrastructure augmentation, excluding salary year wise during last five years (INR in lakhs) |



Eshan College of Engineering

Approved by AICTE, New Delhi and Affiliated to AKTU (Formerly UPTU) & BTE, Lucknow

4.1.2 Expenditure, excluding salary for infrastructure augmentation during the year (INR in Lakhs) & 4.4.1 Expenditure incurred on maintenance of infrastructure (physical and academic support facilities) excluding salary component during the year (INR in Lakhs)

| Year | Budget allocated for infrastructure augmentation | Expenditure for infrastructure augmentation | Total expenditure excluding Salary | Expenditure on maintenace of academic facilities (excluding salary for human resources) | Expenditure on maintenance of physical facilities (excluding salary for human resources) |
|-----------|--|---|------------------------------------|---|--|
| 2021-2022 | 10.00 | 0.00 | 153.88 | 131.69 | 22.19 |
| 2020-2021 | 35.00 | 34.86 | 131.65 | 109.66 | 21.99 |
| 2019-2020 | 100.00 | 98.98 | 170.72 | 139.93 | 30.79 |
| 2018-2019 | 60.00 | 60.15 | 200.75 | 150.34 | 50.41 |
| 2017-2018 | 75.00 | 71.22 | 174.03 | 136.71 | 37.32 |

Director
Eshan College of Engineering
Farah, MATHURA



A.MURGAI AND CO.
Chartered Accountants



3451/3 KAROL BAGH, REGAR PURA,
Delhi 110005
Ph. 9871157469

It is certified that Expenditure of Eshan College of Engineering, Farah Mathura for infrastructure development and augmentation excluding salary, Laboratory, maintenance of infrastructure and acquisition of Books & Journals during Last five years are as Under :-

Expenditure on Infrastructure development and augmentation :-

(Figures in Lacs)

| S.No. | Head | Shown in | 2017-18 | 2018-19 | 2019-20 | 2020-21 | 2021-22 |
|-------|----------|-----------|---------|---------|---------|---------|---------|
| 1. | Building | Bal.Sheet | 71.22 | 60.15 | 98.98 | 34.86 | - |

For A.MURGAI AND CO.
Chartered Accountants

(A.MURGAI)
PROPRIETOR

Membership No: 082465
Registration No.017935N



For Eshan College of Engineering

(Dr. Pankaj Sharma)
Director

Place : Mathura Camp
Date : 06.05.2023



AUDIT REPORT

This is to certify that Lord Shiva Trust is running two institutions namely Eshan College of Engineering, Farah Mathura and Eshan College of Management, Farah Mathura.

I have examined the Books of Account of Both the institutions and have separated income & Expenditure account and Balance Sheet of both the institutions for the Year ended 31.03.2018

I certify that is my opinion and best of my information the attached account of Eshan College of Engineering, Farah Mathura give true and fair view :

- i) In the case of Balance Sheet of the state of affairs of the above named institutions as at 31.03.2018
- ii) In the case of income and Expenditure account of the Income or Expenses of its accounting year ending on 31.03.2018

The Prescribed particulars are annexed here to

Place : Mathura Camp
Date : 06.05.2023



For A.MURGAI AND CO.
Chartered Accountants

(A.MURGAI)
PROPRIETOR

Membership No: 082465
Registration No.017935N

NH-2, Shahzadpur Pauri, Farah, Distt. Mathura

| LIABILITIES | AMOUNT | ASSETS | AMOUNT |
|--|-----------------------|--|-----------------------|
| Corpus Fund | | Fixed Assets | |
| Opening Balance 01.04.17 | 125902345.42 | [As per Schedule "E"] | 219727941.46 |
| Add: Surplus during the Year | 2905041.49 | | |
| Secured Loan | 96093105.00 | Investment | 3075454.34 |
| [As per Schedule "A"] | | [As per Schedule "F"] | |
| Unsecured Loan | 95202606.00 | Current Assets , Loans & Advances | |
| [As per Schedule "B"] | | TDS (FDR Intt) | 410135.95 |
| Current Liabilities & Provision | | Loans & Advances | 1612049.00 |
| Sundry Creditors | 3423576.00 | [As per Schedule "G"] | |
| [As per Schedule "C"] | | | |
| Provisions | 4778856.00 | Fee Receivables | 100222938.37 |
| [As per Schedule "D"] | | [As per Schedule "H"] | |
| | | Cash at Bank | 3086378.59 |
| | | [As per Schedule "I"] | |
| | | Cash in Hand | 170632.20 |
| | <u>328,305,529.91</u> | | <u>328,305,529.91</u> |

(ASHWANI MURGAI)
PROPRIETOR
PLACE : Mathura Camp
DATE : 06.05.2023



For Eshan
Pankaj Shams
[Director]

Mary A. Zup
[Managing Trustee]

ESHAN COLLEGE OF ENGINEERING

NH-2, Shahzadpur Pauri, Farah, Distt. Mathura

Income and Expenditure Account for the Year Ended 31st March 2018

| PARTICULAR | AMOUNT | PARTICULAR | AMOUNT |
|--|----------------------|--------------------|----------------------|
| To Advertisement | 1504820.00 | By Fee Receipts | 70050449.00 |
| To AICTE Fees & Affiliation Expenses | 315000.00 | By Interest on FDR | 538,088.69 |
| To Audit Fee | 10000.00 | | |
| To Admission Charges on Insurance Fund PF | 5842.00 | | |
| To Bank Charges | 411958.57 | | |
| To Bank Interest | 14540032.00 | | |
| To Computer Expenses | 40139.00 | | |
| To Conveyance Expenses | 240057.00 | | |
| To Depreciation | 11364082.52 | | |
| To Electric Expenses | 823844.31 | | |
| To Employer's Contribution of PF | 140347.00 | | |
| To Examination Fee & Expenses | 3043111.00 | | |
| To Faculty Recruitment & Development | 129676.00 | | |
| To Festival Expenses | 112033.00 | | |
| To Freight & Cartage | 15835.00 | | |
| To Generator Running & Maintenance Exp. | 317351.00 | | |
| To Horticulture Exp. | 153239.00 | | |
| To House Keeping Exp. | 454477.00 | | |
| To Insurance | 213934.00 | | |
| To Lab Expenses | 250634.00 | | |
| To Legal & Consultancy Exp. | 137032.00 | | |
| To Library Books, News Paper & Magazine | 29595.00 | | |
| To Medical Expenses | 44763.00 | | |
| To Mess & Hostel Expenses | 1452296.00 | | |
| To Mise Expenses | 18931.00 | | |
| To Postage & Courier | 4910.00 | | |
| To Printing & Stationery | 354229.00 | | |
| To Rent | 177600.00 | | |
| To Repair & Maintenance | 626169.00 | | |
| To Security Charges | 509115.00 | | |
| To Sports Exp. | 145154.00 | | |
| To Faculty welfare & Development | 473217.00 | | |
| To Staff Salaries | 24780000.00 | | |
| To Student Development Programme & Training Exp. | 390465.00 | | |
| To Telephone & Internet Expenses | 313868.00 | | |
| To Transportation Exp. | 3368887.80 | | |
| To Travelling Expensse | 252822.00 | | |
| To Uniform Expenses | 518030.00 | | |
| To Excess of Income Over Exp. | 2905041.49 | | |
| | 70,588,537.69 | | 70,588,537.69 |

FOR A. MURGAI & CO.

CHARTERED ACCOUNTANTS

(ASHWANI MURGAI)

PROPRIETOR

PLACE : Mathura Camp

DATE : 06.05.2023



For Eshan College of Engineering

Pankaj Sharma → *Muraj Arjeel*
[Director] [Managing Trustee]

ESHAN COLLEGE OF ENGINEERING
NH-2, Shahzadpur Pauri, Farah, Distt. Mathura

F.Y. 2017-2018

Detail of Secured Loan

Schedule 'A'

| | | |
|---|-----------------------|-----------------------------|
| 1 | Indian Bank OD A/c | 66,093,105.00 |
| 2 | Indian Bank Term Loan | 30,000,000.00 |
| | Total | <u><u>96,093,105.00</u></u> |

Details of Unecured Loan

Schedule 'B'

| | | |
|---|---------------------|-----------------------------|
| 1 | Manjari Agarwal | 67,942,606.00 |
| 2 | PP Buildcon Pvt.Ltd | 2,000,000.00 |
| 3 | Sachin Goyal HUF | 5,220,000.00 |
| 4 | Sanjay Agarwal | 9,450,000.00 |
| 5 | Sanjay Agarwal HUF | 10,590,000.00 |
| | Total | <u><u>95,202,606.00</u></u> |

Details of Sundry Creditors

Schedule 'C'

| | | |
|----|----------------------------------|----------------------------|
| 1 | Agarwal Highway Service Station | 151,432.00 |
| 2 | ARS Technologies, Kanpur | 10,620.00 |
| 3 | Adpost Media Pvt.Ltd. | 404,737.00 |
| 4 | Banwari Lal (Hire Bus) | 154,440.00 |
| 5 | Bhawna Travels, Mathura | 301,950.00 |
| 6 | Hamza Iqbal Consultant | 15,000.00 |
| 7 | Khandelwal Outdoor Agency | 50,888.00 |
| 8 | Om Enterprises | 44,453.00 |
| 9 | P.P.Printers | 62,062.00 |
| 10 | Prem Auto Enterprises | 68,715.00 |
| 11 | Savita Agarwal (Uniform) | 555,687.00 |
| 12 | Shri Ombabu Sharma | 159,858.00 |
| 13 | Shivalika Caritage Refilling | 6,100.00 |
| 14 | Tiger Security & Allied Services | 39,243.00 |
| 15 | U.P.Battery House | 40,500.00 |
| 16 | Y.K.Publishers | 238,415.00 |
| 17 | Caution Money Refundable | 1,119,476.00 |
| | Total | <u><u>3,423,576.00</u></u> |



ESHAN COLLEGE OF ENGINEERING
NH-2, Shahzadpur Pauri, Farah, Distt. Mathura

Details of Provisions

Schedule 'D'

| | | |
|---|------------------------|---------------------|
| 1 | Audit Fee | 20,000.00 |
| 2 | Carry Over Fee Payable | 118,050.00 |
| 3 | ESIC Payable | 9,921.00 |
| 4 | Interest Payable | 1,037,939.00 |
| 5 | Other Payable | 278,431.00 |
| 6 | Provident Fune Payable | 15,480.00 |
| 7 | Salary Payable | 2,625,023.00 |
| 8 | TDS Payable | 48,047.00 |
| 9 | University Fee Payable | 625,965.00 |
| | Total | 4,778,856.00 |

Details of Investment

Schedule 'F'

| | | |
|---|-------------------------|---------------------|
| 1 | FDR | 2,500,000.00 |
| 2 | Accured Interest of FDR | 575,454.34 |
| | Total | 3,075,454.34 |

Detail of Loans & Advance

Schedule 'G'

| | | |
|---|--------------------------------|---------------------|
| 1 | Advance to Staff | 131,760.00 |
| 2 | Empire Computer Services | 10,760.00 |
| 3 | Khandelwal Publicity | 23,701.00 |
| 4 | Mata Rani Trust | 1,400,000.00 |
| 5 | Rent Advance | 27,000.00 |
| 6 | Tata Consultancy Services Ltd. | 13,828.00 |
| 7 | Ujala Pumps Pvt.Ltd | 5,000.00 |
| | | 1,612,049.00 |

Details of Sundry Debtors

Schedule 'H'

| | | |
|---|-----------------|-----------------------|
| 1 | Fee Receivables | 100,134,588.37 |
| 2 | Degree Fee | 88,350.00 |
| | Total | 100,222,938.37 |

Details of Cash at Bank

Schedule 'I'

| | | |
|---|---------------------------------------|---------------------|
| 1 | Cash at Bank | 3,086,378.59 |
| | | 3,086,378.59 |
| 2 | College Accounts with Cash in Hand | 170,632.20 |
| | Total | 170,632.20 |



ESHAN COLLEGE OF ENGINEERING
Details of Depreciation Chart as per State Line Method
[2017-2018]

| S.No. | Particulars | Rate of Dep. [SLM] | Op. Balance 01.04.2017 | Gross Block Addition during the Year | Gross Block as on 31.03.2018 | Upto 31.03.2017 as per WDV | Depreciation During the year [SLM] | Schedule 'E' | |
|------------------|----------------------|--------------------------|---------------------------|---|------------------------------------|----------------------------------|---|-----------------------|--------------------------------|
| | | | | | | | | Total Dep. | Net Block as on 31.03.18 |
| 1 | Land | -- | 17,380,865.00 | - | 17,380,865.00 | - | - | - | 17,380,865.00 |
| 2 | Building | 3.34% | 231,740,284.55 | 7,122,430.00 | 238,862,714.55 | 43,138,390.00 | 7,978,014.67 | 51,116,404.67 | 187,746,309.88 |
| 3 | Lab Equipment | 16.21% | 27,633,128.62 | - | 27,633,128.62 | 27,228,960.22 | 65,515.70 | 27,294,475.92 | 338,652.70 |
| 4 | Other Equipment | 4.75% | 3,238,029.05 | 980,150.00 | 4,218,179.05 | 753,008.48 | 200,363.50 | 953,371.98 | 3,264,807.07 |
| 5 | Furniture & Fixtures | 9.50% | 24,108,798.00 | 774,908.00 | 24,883,706.00 | 13,235,182.74 | 2,363,952.07 | 15,599,134.81 | 9,284,571.19 |
| | Computer & Software | | | | | | | | |
| 6 | (e-governance) | 16.21% | 12,428,481.00 | 150,450.00 | 12,578,931.00 | 12,516,494.34 | 10,120.98 | 12,526,615.32 | 52,315.68 |
| 7 | Vehicles | 9.50% | 4,161,116.00 | - | 4,161,116.00 | 2,631,604.41 | 395,306.02 | 3,026,910.43 | 1,134,205.57 |
| 8 | Books & Periodicals | 40.00% | 6,627,207.61 | 296,637.00 | 6,923,844.61 | 6,046,820.66 | 350,809.58 | 6,397,630.24 | 526,214.37 |
| TOTAL (A) | | | 327,317,909.83 | 9,324,575.00 | 336,642,484.83 | 105,550,460.85 | 11,364,082.52 | 116,914,543.37 | 219,727,941.46 |





BASU AGARWAL & ASSOCIATES

CHARTERED ACCOUNTANTS

D-77, Pratap Nagar, Jaipur House, Agra-282010

Phone +91-8755440437

E-mail : cabasuagarwal@gmail.com

This is to certify that Lord Shiva Trust is running two institutions namely Eshan College of Engineering, Farah Mathura and Eshan College of Management, Farah Mathura.

I have examined the Books of Account of Both the institutions and have separated income & Expenditure account and Balance Sheet of both the institutions for the Year ended 31.03.2019


I certify that is my opinion and best of my information the attached account of Eshan College of Engineering, Farah Mathura give true and fair view :

- i) In the case of Balance Sheet of the state of affairs of the above named institutions as at 31.03.2019
- ii) In the case of income and Expenditure account of the Income or Expenses of its accounting year ending on 31.03.2019

The Prescribed particulars are annexed here to

Place : Mathura Camp
Date : 06.05.2023

**For Basu Agarwal & Associates
Chartered Accountants**



CA BASU AGARWAL
PROPRIETOR
Membership No: 414928
Registration No: 016922C

NH-2, Shahzadpur Pauri, Farah, Distt. Mathura

| LIABILITIES | Amount | ASSETS | Amount |
|--|-----------------------|--|-----------------------|
| Corpus Fund | | Fixed Assets | |
| Opening Balance 01.04.18 | 128807386.91 | [As per Schedule "E"] | 217320172.02 |
| Add: Surplus during the Year | 842557.87 | | |
| Secured Loan | 64230339.00 | Investment | 2518026.26 |
| [As per Schedule "A"] | | [As per Schedule "F"] | |
| Unsecured Loan | 129582606.00 | Current Assets , Loans & Advances | |
| [As per Schedule "B"] | | TDS (FDR Intt) | 412138.87 |
| Current Liabilities & Provision | | Loans & Advances | 1134440.00 |
| Sundry Creditors | 1775101.00 | [As per Schedule "G"] | |
| [As per Schedule "C"] | | | |
| Provisions | 2428781.00 | Fee Receivables | 105030451.09 |
| [As per Schedule "D"] | | [As per Schedule "H"] | |
| | | Cash at Bank | 1076036.34 |
| | | Cash in Hand | 175507.20 |
| | | | |
| | 327,666,771.78 | | 327,666,771.78 |

~~CHARTERED ACCOUNTANTS~~

PROPRIETOR

PLACE : Mathura Camp

DATE : 06.05.2023

For Eshan College of Engineering

[Director]

[Managing Trustee]

ESHAN COLLEGE OF ENGINEERING

NH-2, Shahzadpur Pauri, Farah, Distt. Mathura

Income and Expenditure Account for the Year Ended 31st March 2019

| PARTICULAR | Amount | PARTICULAR | Amount |
|--|----------------------|--------------------|----------------------|
| To Advertisement | 1094882.00 | By Receipts | 65576781.31 |
| To AICTE Fees & Affiliation Expenses | 215000.00 | By Interest on FDR | 20029.18 |
| To Audit Fee | 10000.00 | | |
| To Admission Charges on Insurance Fund PF | 6061.00 | | |
| To Bank Charges | 402961.41 | | |
| To Bank Interest | 10623375.00 | | |
| To Computer Expenses | 117543.00 | | |
| To Conveyance Expenses | 210120.00 | | |
| To Depreciation | 11834204.44 | | |
| To Electric Expenses | 745069.77 | | |
| To Employer's Contribution of PF,ESI | 147909.00 | | |
| To Examination Fee & Expenses | 3951774.00 | | |
| To Festival Expenses | 215384.00 | | |
| To Freight & Cartage | 14297.00 | | |
| To Generator Running & Maintenance Exp. | 450899.00 | | |
| To Hotriculture Exp. | 206354.00 | | |
| To House Keeping Exp. | 470918.00 | | |
| To Insurance | 219107.00 | | |
| To Lab Expenses | 262950.00 | | |
| To Legal & Consultancy Exp. | 89658.00 | | |
| To News Paper & Magazine | 23498.00 | | |
| To Medical Expenses | 98962.00 | | |
| To Mess & Hostel Expenses | 1233226.00 | | |
| To Mise Expenses | 15184.00 | | |
| To Postage & Courier | 5254.00 | | |
| To Printing & Stationery | 366727.00 | | |
| To Rent | 170600.00 | | |
| To Repair & Maintenance | 679250.00 | | |
| To Security Charges | 531649.00 | | |
| To Sports Exp. | 110428.00 | | |
| To Faculty welfare and Development | 502436.00 | | |
| To Staff Salaries | 24284980.00 | | |
| To Student Development Programme & Training Exp. | 679972.00 | | |
| To Telephone & Internet Expenses | 434517.00 | | |
| To Transportation Exp. | 3624563.00 | | |
| To Travelling Expense | 300790.00 | | |
| To Uniform Expenses | 403750.00 | | |
| To Excess of Income Over Exp. | 842,557.87 | | |
| | <u>65,596,810.49</u> | | <u>65,596,810.49</u> |

FOR BASU AGARWALA & ASSOCIATES

CHARTERED ACCOUNTANTS

Basudh Agarwal
(CA BASU AGARWAL)
PROPRIETOR 414928
PLACE Mathura Camp
DATE: 06/05/2019

For Eshan College of Engineering

Pankaj Sharma
[Director]

Munir Arif
[Managing Trustee]

ESHAN COLLEGE OF ENGINEERING
NH-2, Shahzadpur Pauri, Farah, Distt. Mathura

F.Y. 2018-2019

Detail of Secured Loan

Schedule 'A'

| | | |
|---|--------------------|----------------------|
| 1 | Indian Bank OD A/c | 64,230,339.00 |
| | Total | <u>64,230,339.00</u> |

Details of Unecured Loan

Schedule 'B'

| | | |
|---|---------------------|-----------------------|
| 1 | Manjari Agarwal | 98,762,606.00 |
| 2 | PP Buildcon Pvt.Ltd | 2,000,000.00 |
| 3 | Sanjay Agarwal | 10,500,000.00 |
| 4 | Sanjay Agarwal HUF | 15,190,000.00 |
| 5 | Saksham Agarwal | 3,130,000.00 |
| | Total | <u>129,582,606.00</u> |

Details of Sundry Creditors

Schedule 'C'

| | | |
|----|----------------------------------|---------------------|
| 1 | Agarwal Highway Service Station | 156,432.00 |
| 2 | ABV Publication, Meerut | 14,896.00 |
| 3 | Adpost Media Pvt.Ltd. | 66,060.00 |
| 4 | Arora Electrical | 14,446.00 |
| 5 | B.M.Travels, Mathura | 69,300.00 |
| 6 | Hamza Iqbal Consultant | 16,200.00 |
| 7 | Hindustan Media Ventures Ltd | 5,880.00 |
| 8 | Khandelwal Publicity | 76,389.00 |
| 9 | MS Office Solutations | 5,192.00 |
| 10 | Om Enterprises | 20,616.00 |
| 11 | Prem Auto Enterprises | 7,718.00 |
| 12 | Shri Ombabu Sharma | 81,180.00 |
| 13 | Shivalika Caritage Refilling | 5,700.00 |
| 14 | Tiger Security & Allied Services | 34,786.00 |
| 15 | U.P.Battery House | 6,700.00 |
| 16 | Y.K.Publishers | 140,730.00 |
| 17 | Caution Money Refundable | 1,052,876.00 |
| | Total | <u>1,775,101.00</u> |



ESHAN COLLEGE OF ENGINEERING
NH-2, Shahzadpur Pauri, Farah, Distt. Mathura

Details of Provisions

| | Schedule 'D' |
|--------------------------|---------------------|
| 1 Audit Fee | 30,000.00 |
| 2 Carry Over Fee Payable | 98,550.00 |
| 3 ESIC Payable | 5,495.00 |
| 4 Interest Payable | 706,975.00 |
| 5 Other Expenses Payable | 61,258.00 |
| 6 Provident Fund Payable | 14,602.00 |
| 7 Salary Payable | 1,282,747.01 |
| 8 TDS Payable | 21,859.00 |
| 9 University Fee Payable | 207,295.00 |
| Total | 2,428,781.01 |

Details of Investment

| | Schedule 'F' |
|---------------------------|---------------------|
| 1 FDR | 2,500,000.00 |
| 2 Accured Interest of FDR | 18,026.26 |
| Total | 2,518,026.26 |

Detail of Loans & Advance

| | Schedule 'G' |
|----------------------------------|---------------------|
| 1 Advance to Staff | 85,612.00 |
| 2 Nirmal Kumar Jaiswal | 1,000,000.00 |
| 3 Rent Advance | 30,000.00 |
| 4 Tata Consultancy Services Ltd. | 13,828.00 |
| 5 Ujala Pumps Pvt.Ltd | 5,000.00 |
| | 1,134,440.00 |

Details of Sundry Debtors

| | Schedule 'H' |
|-------------------|-----------------------|
| 1 Fee Receivables | 104,958,601.09 |
| 2 Degree Fee | 71,850.00 |
| Total | 105,030,451.09 |

Details of Cash at Bank

| | Schedule 'I' |
|-------------------------|---------------------|
| 1 Cash at Bank | |
| Indian Bank, Agra | 860,010.09 |
| Syndicate Bank, Agra | 125,684.51 |
| Syndicate Bank, Agra | 10,972.71 |
| Indian Bank | 176,884.58 |
| S.B.I, Farah, Mathura | 23,239.83 |
| Syndicate Bank, Agra | 19,585.61 |
| Syndicate Bank, Mathura | (140,341.00) |
| | 1,076,036.33 |
| 2 Cash in Hand | 175,507.20 |
| | 175,507.20 |



ESHAN COLLEGE OF ENGINEERING
Details of Depreciation Chart as per State Line Method
[2018-2019]

| S.No. | Particulars | Rate of Dep. [SLM] | Op. Balance 01.04.2018 | Gross Block Addition during the Year | Gross Block as on 31.03.2019 | Upto 31.03.2018 as per WDV | Depreciation During the year [SLM] | Schedule 'E' | |
|------------------|---------------------------------------|--------------------------|---------------------------|---|------------------------------------|----------------------------------|---|-----------------------|--------------------------------|
| | | | | | | | | Total Dep. | Net Block as on 31.03.19 |
| 1 | Land | -- | 17,380,865.00 | - | 17,380,865.00 | - | - | - | 17,380,865.00 |
| 2 | Building | 3.34% | 238,862,714.55 | 6,015,208.00 | 244,877,922.55 | 51,116,404.67 | 8,178,922.61 | 59,295,327.28 | 185,582,595.27 |
| 3 | Lab Equipment | 16.21% | 27,633,128.62 | 106,731.00 | 27,739,859.62 | 27,294,475.92 | 72,196.70 | 27,366,672.62 | 373,187.00 |
| 4 | Other Equipment | 4.75% | 4,218,179.05 | 122,696.00 | 4,340,875.05 | 953,371.98 | 206,191.56 | 1,159,563.55 | 3,181,311.50 |
| 5 | Furniture & Fixtures | 9.50% | 24,883,706.00 | 2,691,668.00 | 27,575,374.00 | 15,599,134.81 | 2,619,660.53 | 18,218,795.34 | 9,356,578.66 |
| 6 | Computer & Software (e-governance) | 16.21% | 12,578,931.00 | 223,169.00 | 12,802,100.00 | 12,526,615.32 | 44,656.07 | 12,571,271.39 | 230,828.61 |
| 7 | Vehicles | 9.50% | 4,161,116.00 | - | 4,161,116.00 | 3,026,910.43 | 395,306.02 | 3,422,216.45 | 738,899.55 |
| 8 | Books & Periodicals | 40.00% | 6,923,844.61 | 266,963.00 | 7,190,807.61 | 6,397,630.24 | 317,270.95 | 6,714,901.19 | 475,906.42 |
| TOTAL (A) | | | 336,642,484.83 | 9,426,435.00 | 346,068,919.83 | 116,914,543.37 | 11,834,204.44 | 128,748,747.81 | 217,320,172.02 |

Basu Agarwal




AUDIT REPORT

This is to certify that Lord Shiva Trust is running two institutions namely Eshan College of Engineering, Farah Mathura and Eshan College of Management, Farah Mathura.

I have examined the Books of Account of Both the institutions and have separated income & Expenditure account and Balance Sheet of both the institutions for the Year ended 31.03.2020

I certify that is my opinion and best of my information the attached account of Eshan College of Engineering, Farah Mathura give true and fair view :

- i) In the case of Balance Sheet of the state of affairs of the above named institutions as at 31.03.2020
- ii) In the case of income and Expenditure account of the Income or Expenses of its accounting year ending on 31.03.2020

The Prescribed particulars are annexed here to

Place : Mathura Camp
Date : 06.05.2023



For A.MURGAI AND CO.
Chartered Accountants

(A.MURGAI)
PROPRIETOR

Membership No: 082465
Registration No.017935N

NH-2, Shahzadpur Pauri, Farah, Distt. Mathura

| LIABILITIES | Amount | ASSETS | Amount |
|--|-----------------------|--|-----------------------|
| Corpus Fund | | Fixed Assets | |
| Opening Balance 01.04.19 | 129649944.78 | [As per Schedule "D"] | 215621287.57 |
| Add: Surplus during the Year | 1428523.52 | | |
| Secured Loan | 64967215.00 | Investment | 2518026.26 |
| [As per Schedule "A"] | | [As per Schedule "E"] | |
| Unsecured Loan | 125992606.00 | Current Assets , Loans & Advances | |
| | | TDS (FDR Intt) | 412138.87 |
| Current Liabilities & Provision | | Loans & Advances | 3578242.00 |
| Sundry Creditors | 2046888.00 | [As per Schedule "F"] | |
| [As per Schedule "B"] | | | |
| Provisions | 1399438.00 | Fee Receivables | 99886459.10 |
| [As per Schedule "C"] | | [As per Schedule "G"] | |
| | | Cash at Bank | 3082613.30 |
| | | Cash in Hand | 385848.20 |
| | 325,484,615.30 | | 325,484,615.30 |

DATE : 06.05.2023



[Director]

[Managing Trustee]

ESHAN COLLEGE OF ENGINEERING

NH-2, Shahzadpur Pauri, Farah, Distt. Mathura

Income and Expenditure Account for the Year Ended 31st March 2020

| PARTICULAR | Amount | PARTICULAR | Amount |
|--|----------------------|-------------|----------------------|
| To Advertisement | 1118431.00 | By Receipts | 64169554 |
| To AICTE Fees & Affiliation Expenses | 324400.00 | | |
| To Audit Fee | 25000.00 | | |
| To Admission Charges on Insurance Fund PF | 6000.00 | | |
| To Bank Charges | 227672.03 | | |
| To Bank Interest | 8507921.00 | | |
| To Computer Expenses | 55824.00 | | |
| To Conveyance Expenses | 211285.00 | | |
| To Depreciation | 12178922.45 | | |
| To Electric Expenses | 642045.00 | | |
| To Employer's Contribution of PF,ESI | 159055.00 | | |
| To Examination Fee & Expenses | 4104912.00 | | |
| To Festival Expenses | 142567.00 | | |
| To Web Site Expenses | 4072.00 | | |
| To Generator Running & Maintenance Exp. | 365293.00 | | |
| To Hotriculture Exp. | 172899.00 | | |
| To House Keeping Exp. | 373082.00 | | |
| To Insurance | 216928.00 | | |
| To Lab Expenses | 320647.00 | | |
| To Legal & Consultancy Exp. | 59614.00 | | |
| To News Paper & Magazine | 77976.00 | | |
| To Medical Expenses | 89041.00 | | |
| To Mess & Hostel Expenses | 1179180.00 | | |
| To Mise Expenses | 11587.00 | | |
| To Printing & Stationery | 369705.00 | | |
| To Rent | 176500.00 | | |
| To Repair & Maintenance | 1553073.00 | | |
| To Security Charges | 522816.00 | | |
| To Sports Exp. | 145010.00 | | |
| To Faculty welfare & Development | 408718.00 | | |
| To Staff Salaries | 24195464.00 | | |
| To Student Development Programme & Training Exp. | 587719.00 | | |
| To Telephone & Internet Expenses | 336229.00 | | |
| To Transportation Exp. | 3411901.00 | | |
| To Travelling Expense | 261654.00 | | |
| To Uniform Expenses | 197888.00 | | |
| To Excess of Income Over Exp. | 1,428,523.52 | | |
| | <u>64,169,554.00</u> | | <u>64,169,554.00</u> |

FOR A. MURGAI & CO.

CHARTERED ACCOUNTANTS

(ASHWANI MURGAI)

PROPRIETOR

PLACE : Mathura Camp

DATE : 06.05.2023



For Eshan College of Engineering

[Signature]
[Director]

[Signature]
[Managing Trustee]

ESHAN COLLEGE OF ENGINEERING

NH-2, Shahzadpur Pauri, Farah, Distt. Mathura

F.Y. 2019-2020

Detail of Secured Loan**Schedule 'A'**

| | | |
|---|--------------------|----------------------|
| 1 | Indian Bank OD A/c | 64,967,215.00 |
| | Total | <u>64,967,215.00</u> |

Details of Sundry Creditors**Schedule 'B'**

| | | |
|----|----------------------------------|---------------------|
| 1 | Allied Steel | 12,500.00 |
| 2 | Adpost Media Pvt.Ltd. | 319,343.00 |
| 3 | Arora Electrical | 13,070.00 |
| 4 | B.M.Travels, Mathura | 69,300.00 |
| 5 | Hamza Iqbal Consultant | 32,400.00 |
| 6 | Hindustan Media Ventures Ltd | 5,820.00 |
| 7 | Om Enterprises | 4,946.00 |
| 8 | Prem Auto Enterprises | 10,304.00 |
| 9 | Prince Sports Emporium | 11,150.00 |
| 10 | P.P.Printer | 38,350.00 |
| 11 | Shri Ombabu Sharma | 40,590.00 |
| 12 | Shivalika Caritage Refilling | 4,130.00 |
| 13 | Saksham Agawral | 103,404.00 |
| 14 | Shri Bhagwati Traders | 32,145.00 |
| 15 | Shri Ram Wears | 32,809.00 |
| 16 | Securo Infosystem P.Ltd | 8,411.00 |
| 17 | Tiger Security & Allied Services | 39,822.00 |
| 18 | Y.K.Publishers | 224,618.00 |
| 19 | Caution Money Refundable | 1,043,776.00 |
| | Total | <u>2,046,888.00</u> |



ESHAN COLLEGE OF ENGINEERING
NH-2, Shahzadpur Pauri, Farah, Distt. Mathura

Details of Provisions

Schedule 'C'

| | | |
|---|------------------------|---------------------|
| 1 | Audit Fee | 25,000.00 |
| 2 | Carry Over Fee Payable | 109,470.00 |
| 3 | ESIC Payable | 4,638.00 |
| 4 | Other Expenses Payable | 42,249.00 |
| 5 | Provident Fund Payable | 20,380.00 |
| 6 | Salary Payable | 997,597.00 |
| 7 | TDS Payable | 47,924.00 |
| 8 | University Fee Payable | 152,180.00 |
| | Total | 1,399,438.00 |

Details of Investment

Schedule 'E'

| | | |
|---|-------------------------|---------------------|
| 1 | FDR | 2,500,000.00 |
| 2 | Accrued Interest of FDR | 18,026.26 |
| | Total | 2,518,026.26 |

Detail of Loans & Advance

Schedule 'F'

| | | |
|---|--------------------------------|---------------------|
| 1 | Advance to Staff | 34,414.00 |
| 2 | Laboratory Store | 1,500,000.00 |
| 3 | Shri Krishna Enterprises | 1,000,000.00 |
| 4 | Nirmal Kumar Jaiswal | 1,000,000.00 |
| 5 | Rent Advance | 30,000.00 |
| 6 | Tata Consultancy Services Ltd. | 13,828.00 |
| | | 3,578,242.00 |

Details of Sundry Debtors

Schedule 'G'

| | | |
|---|-----------------|----------------------|
| 1 | Fee Receivables | 99,817,109.10 |
| 2 | Degree Fee | 69,350.00 |
| | Total | 99,886,459.10 |



ESHAN COLLEGE OF ENGINEERING
NH-2, Shahzadpur Pauri, Farah, Distt. Mathura

Details of Unecured Loan

| | | |
|---|--------------------------------|---------------|
| 1 | Manjari Agarwal | 83,982,606.00 |
| 2 | PP Buildcon Pvt.Ltd | 2,000,000.00 |
| 3 | Sanjay Agarwal | 9,300,000.00 |
| 4 | Sanjay Agarwal HUF | 14,940,000.00 |
| 5 | Saksham Agarwal | 3,950,000.00 |
| 6 | Vaibhav Laxmi Energy Clean LLP | 11,820,000.00 |

Total

125,992,606.00

Details of Cash at Bank

| | | |
|---|-------------------------|---------------------|
| 1 | Cash at Bank | |
| | Indian Bank, Agra | 1,332,460.09 |
| | Syndicate Bank, Agra | 125,537.51 |
| | Syndicate Bank, Agra | 10,972.71 |
| | Indian Bank | 112,234.58 |
| | S.B.I, Farah, Mathura | 414,881.80 |
| | Syndicate Bank, Agra | 7,904.61 |
| | Syndicate Bank, Mathura | 1,078,622.00 |
| | | <u>3,082,613.30</u> |

- 2 College Accounts with
Cash in Hand

385,848.20

385,848.20



ESHAN COLLEGE OF ENGINEERING
Details of Depreciation Chart as per State Line Method
[2019-2020]

| S.No. | Particulars | Rate of Dep. [SLM] | Op. Balance 01.04.2019 | Gross Block Addition during the Year | Gross Block as on 31.03.2020 | Upto 31.03.2019 as per WDV | Depreciation During the year [SLM] | Schedule 'D' | |
|------------------|---------------------------------------|--------------------------|---------------------------|---|------------------------------------|----------------------------------|---|-----------------------|--------------------------------|
| | | | | | | | | Total Dep. | Net Block as on 31.03.20 |
| 1 | Land | -- | 17,380,865.00 | - | 17,380,865.00 | - | - | - | 17,380,865.00 |
| 2 | Building | 3.34% | 244,877,922.55 | 9,897,830.00 | 254,775,752.55 | 59,295,327.28 | 8,509,510.14 | 67,804,837.41 | 186,970,915.14 |
| 3 | Lab Equipment | 16.21% | 27,739,859.62 | - | 27,739,859.62 | 27,366,672.62 | 60,493.61 | 27,427,166.23 | 312,693.39 |
| 4 | Other Equipment | 4.75% | 4,340,875.05 | 196,000.00 | 4,536,875.05 | 1,159,563.55 | 215,501.56 | 1,375,065.11 | 3,161,809.94 |
| 5 | Furniture & Fixtures | 9.50% | 27,575,374.00 | 12,500.00 | 27,587,874.00 | 18,218,795.34 | 2,620,848.03 | 20,839,643.37 | 6,748,230.63 |
| 6 | Computer & Software (e-governance) | 16.21% | 12,802,100.00 | - | 12,802,100.00 | 12,571,271.39 | 37,417.32 | 12,608,688.71 | 193,411.29 |
| 7 | Vehicles | 9.50% | 4,161,116.00 | - | 4,161,116.00 | 3,422,216.45 | 395,306.02 | 3,817,522.47 | 343,593.53 |
| 8 | Books & Periodicals | 40.00% | 7,190,807.61 | 373,708.00 | 7,564,515.61 | 6,714,901.19 | 339,845.77 | 7,054,746.96 | 509,768.65 |
| TOTAL (A) | | | 346,068,919.83 | 10,480,038.00 | 356,548,957.83 | 128,748,747.81 | 12,178,922.45 | 140,927,670.26 | 215,621,287.57 |





AUDIT REPORT

This is to certify that Lord Shiva Trust is running two institutions namely Eshan College of Engineering, Farah Mathura and Eshan College of Management, Farah Mathura.

I have examined the Books of Account of Both the institutions and have separated income & Expenditure account and Balance Sheet of both the institutions for the Year ended 31.03.2021

I certify that is my opinion and best of my information the attached account of Eshan College of Engineering, Farah Mathura give true and fair view :

- i) In the case of Balance Sheet of the state of affairs of the above named institutions as at 31.03.2021
- ii) In the case of income and Expenditure account of the Income or Expenses of its accounting year ending on 31.03.2021

The Prescribed particulars are annexed here to

Place : Mathura Camp
Date : 06.05.2023



For A.MURGAI AND CO.
Chartered Accountants

(A.MURGAI)
PROPRIETOR

Membership No: 082465
Registration No.017935N

NH-2, Shahzadpur Pauri, Farah, Distt. Mathura

| LIABILITIES | Amount | ASSETS | Amount |
|--|-----------------------|--|-----------------------|
| Corpus Fund | | Fixed Assets | |
| Opening Balance 01.04.20 | 131078468.30 | [As per Schedule "D"] | 207826171.15 |
| Add: Surplus during the Year | 705350.01 | | |
| Secured Loan | 68729604.00 | Investment | 2518026.26 |
| [As per Schedule "A"] | | [As per Schedule "E"] | |
| Unsecured Loan | 118952003.00 | Current Assets , Loans & Advances | |
| | | TDS (FDR Intt) | 412138.87 |
| Current Liabilities & Provision | | Loans & Advances | 3595788.42 |
| Sundry Creditors | 3095247.00 | [As per Schedule "F"] | |
| [As per Schedule "B"] | | | |
| Provisions | 2539513.00 | Fee Receivables | 110041392.51 |
| [As per Schedule "C"] | | [As per Schedule "G"] | |
| | | Cash at Bank | 281486.30 |
| | | Cash in Hand | 425181.80 |
| | <u>325,100,185.31</u> | | <u>325,100,185.31</u> |

FOR A. MURGAI & CO.
CHARTERED ACCOUNTANTS
(ASHWANI MURGAI)
PROPRIETOR
PLACE : MATHURA CAMP
DATE : 06.05.2023



For Eshan College of Engineering

Pankaj Harne [Director] Manoj Agreel [Managing Trustee]

ESHAN COLLEGE OF ENGINEERING

NH-2, Shahzadpur Pauri, Farah, Distt. Mathura

Income and Expenditure Account for the Year Ended 31st March 2021

| PARTICULAR | Amount | PARTICULAR | Amount |
|--|----------------------|-------------|----------------------|
| To Advertisement & E Marketing | 1081122.00 | By Receipts | 59315791.00 |
| To AICTE Fees & Affiliation Expenses | 369000.00 | | |
| To Audit Fee | 25000.00 | | |
| To Admission Charges on Insurance Fund PF | 6000.00 | | |
| To Bank Charges | 269585.51 | | |
| To Bank Interest | 8604383.00 | | |
| To Computer Expenses | 48543.00 | | |
| To Conveyance Expenses | 165498.00 | | |
| To Depreciation | 11970765.42 | | |
| To Electric Expenses | 399165.00 | | |
| To Employer's Contribution of PF,ESI | 113940.00 | | |
| To Examination Fee & Expenses | 3057483.00 | | |
| To Festival Expenses | 67874.00 | | |
| To Web Site Expenses | 10126.00 | | |
| To Generator Running & Maintenance Exp. | 76727.00 | | |
| To Hotriculture Exp. | 189677.00 | | |
| To House Keeping Exp. | 201133.00 | | |
| To Insurance | 290611.00 | | |
| To Lab Expenses | 377084.00 | | |
| To Legal & Consultancy Exp. | 88746.00 | | |
| To News Paper & Magazine | 19218.00 | | |
| To Medical Expenses | 94235.00 | | |
| To Mess & Hostel Expenses | 237494.00 | | |
| To Mise Expenses | 22754.00 | | |
| To Printing & Stationery | 171335.00 | | |
| To Rent | 171750.00 | | |
| To Repair & Maintenance | 1190120.00 | | |
| To Security Charges | 298201.00 | | |
| To Sports Exp. | 89135.00 | | |
| To Faculty welfare & Development | 85905.00 | | |
| To Staff Salaries | 24235449.00 | | |
| To Student Development Programme & Training Exp. | 304014.00 | | |
| To E-Learning Class Expenses | 1094188.00 | | |
| To Subscription & Membership Fee | 69000.00 | | |
| To Telephone & Internet Expenses | 394545.96 | | |
| To Transportation Exp. | 2283997.10 | | |
| To Travelling Expense | 229733.00 | | |
| To Uniform Expenses | 206904.00 | | |
| To Excess of Income Over Exp. | 705350.01 | | |
| | <u>59,315,791.00</u> | | <u>59,315,791.00</u> |

FOR A. MURGAI & CO.

CHARTERED ACCOUNTANTS

(ASHWANI MURGAI)

PROPRIETOR

PLACE : Mathura Camp

DATE : 06.05.2023



For Eshan College of Engineering

Pankaj Kumar
[Director]

Manoj Arora
[Managing Trustee]

ESHAN COLLEGE OF ENGINEERING
NH-2, Shahzadpur Pauri, Farah, Distt. Mathura

F.Y. 2020-2021

Detail of Secured Loan

Schedule 'A'

| | | |
|---|--------------------|----------------------|
| 1 | Indian Bank OD A/c | 68,729,604.00 |
| | Total | <u>68,729,604.00</u> |

Details of Sundry Creditors

Schedule 'B'

| | | |
|----|---------------------------------------|----------------------------|
| 1 | Agarwal Highway Service Station | 62,488.00 |
| 2 | Adpost Media Pvt.Ltd. | 211,535.00 |
| 3 | B.M.Travels, Mathura | 138,600.00 |
| 4 | Dinesh Kumar & Sons | 43,980.00 |
| 5 | Focus 4D Carrier Education P.Ltd | 3,192.00 |
| 6 | Hamza Iqbal Consultant | 32,400.00 |
| 7 | Hindustan Media Ventures Ltd | 5,927.00 |
| 8 | Jagran Engage | 204,565.00 |
| 9 | Khandelwal Publicity | 68,756.00 |
| 10 | Legal Shelters | 83,029.00 |
| 11 | Nishtya Infotech P.Ltd | 177,300.00 |
| 12 | Prem Auto Enterprises | 32,270.00 |
| 13 | Prince Sports Emporium | 3,230.00 |
| 14 | Reliance Broadcast Network Ltd | 40,600.00 |
| 15 | Shri Ombabu Sharma | 136,100.00 |
| 16 | Shivalika Carriage Refilling (Deepak) | 1,650.00 |
| 17 | Saksham Agawral | 258,286.00 |
| 18 | Sify Technology Ltd | 62,179.00 |
| 19 | Sicuro Infosystem P.Ltd | 12,460.00 |
| 20 | Shri Ram Wears | 208,216.00 |
| 21 | U.P.Battery House | 6,400.00 |
| 22 | Tiger Security & Allied Services | 19,798.00 |
| 23 | Y.K.Publishers | 238,510.00 |
| 24 | Caution Money Refundable | 1,043,776.00 |
| | Total | <u><u>3,095,247.00</u></u> |



ESHAN COLLEGE OF ENGINEERING
NH-2, Shahzadpur Pauri, Farah, Distt. Mathura

Details of Provisions

Schedule 'C'

| | | |
|---|------------------------|----------------------------|
| 1 | Audit Fee | 50,000.00 |
| 2 | Carry Over Fee Payable | 90,080.00 |
| 3 | ESIC Payable | 8,928.00 |
| 4 | Other Expenses Payable | 102,886.00 |
| 5 | Provident Fund Payable | 19,137.00 |
| 6 | Salary Payable | 1,960,716.00 |
| 7 | TDS Payable | 40,646.00 |
| 8 | University Fee Payable | 267,120.00 |
| | Total | <u><u>2,539,513.00</u></u> |

Details of Investment

Schedule 'E'

| | | |
|---|-------------------------|----------------------------|
| 1 | FDR | 2,500,000.00 |
| 2 | Accured Interest of FDR | 18,026.26 |
| | Total | <u><u>2,518,026.26</u></u> |

Detail of Loans & Advance

Schedule 'F'

| | | |
|---|--------------------------|----------------------------|
| 1 | Advance to Staff | 74,988.42 |
| 2 | B.M.Computer | 10,400.00 |
| 3 | Laboratory Store | 1,500,000.00 |
| 4 | Shri Krishna Enterprises | 1,000,000.00 |
| 5 | Nirmal Kumar Jaiswal | 1,000,000.00 |
| 6 | Board Fee Receivable | 10,400.00 |
| | | <u><u>3,595,788.42</u></u> |

Details of Sundry Debtors

Schedule 'G'

| | | |
|---|-----------------|------------------------------|
| 1 | Fee Receivables | 109,973,542.51 |
| 2 | Degree Fee | 67,850.00 |
| | Total | <u><u>110,041,392.51</u></u> |



ESHAN COLLEGE OF ENGINEERING
NH-2, Shahzadpur Pauri, Farah, Distt. Mathura

Details of Unecured Loan

| | | |
|-------|--------------------------------|------------------------------|
| 1 | Jitendera Agarwal HUF | 2,100,000.00 |
| 2 | Jitendera Agarwal | 300,000.00 |
| 3 | Manjari Agarwal | 83,982,606.00 |
| 4 | PP Buildcon Pvt.Ltd | 2,000,000.00 |
| 5 | Sanjay Agarwal | 9,350,000.00 |
| 6 | Sanjay Agarwal HUF | 14,940,000.00 |
| 7 | Saksham Agarwal | 4,020,000.00 |
| 8 | Vaibhav Laxmi Energy Clean LLP | 2,259,397.00 |
| Total | | <u><u>118,952,003.00</u></u> |

Details of Cash at Bank

| | | |
|---|-------------------------|--------------------------|
| 1 | Cash at Bank | |
| | Indian Bank, Agra | 2,740.59 |
| | Syndicate Bank, Agra | 125,218.51 |
| | Syndicate Bank, Agra | 10,030.81 |
| | Indian Bank | 26,547.81 |
| | S.B.I, Farah, Mathura | 92,716.12 |
| | Syndicate Bank, Agra | 6,668.61 |
| | Syndicate Bank, Mathura | 17,563.85 |
| | | <u>281,486.30</u> |
| 2 | Cash in Hand | <u>425,181.80</u> |
| | | <u><u>425,181.80</u></u> |



ESHAN COLLEGE OF ENGINEERING
Details of Depreciation Chart as per State Line Method
[2020-2021]

| S.No. | Particulars | Rate of Dep. [SLM] | Op. Balance 01.04.2020 | Gross Block | | Upto 31.03.2020 as per WDV | Depreciation During the year [SLM] | Total Dep. | Schedule 'D' |
|------------------|---------------------------------------|--------------------------|---------------------------|--------------------------------|------------------------------------|----------------------------------|---|-----------------------|--------------------------------|
| | | | | Addition during the Year | Gross Block as on 31.03.2021 | | | | Net Block as on 31.03.21 |
| 1 | Land | -- | 17,380,865.00 | - | 17,380,865.00 | - | - | - | 17,380,865.00 |
| 2 | Building | 3.34% | 254,775,752.55 | 3,485,765.00 | 258,261,517.55 | 67,804,837.41 | 8,625,934.69 | 76,430,772.10 | 181,830,745.45 |
| 3 | Lab Equipment | 16.21% | 27,739,859.62 | - | 27,739,859.62 | 27,427,166.23 | 50,687.60 | 27,477,853.83 | 262,005.79 |
| 4 | Other Equipment | 4.75% | 4,536,875.05 | 55,000.00 | 4,591,875.05 | 1,375,065.11 | 218,114.06 | 1,593,179.18 | 2,998,695.87 |
| 5 | Furniture & Fixtures | 9.50% | 27,587,874.00 | - | 27,587,874.00 | 20,839,643.37 | 2,620,848.03 | 23,460,491.40 | 4,127,382.60 |
| 6 | Computer & Software (e-governance) | 16.21% | 12,802,100.00 | 280,258.00 | 13,082,358.00 | 12,608,688.71 | 76,781.79 | 12,685,470.50 | 396,887.50 |
| 7 | Vehicles | 9.50% | 4,161,116.00 | - | 4,161,116.00 | 3,817,522.47 | 32,641.39 | 3,850,163.86 | 310,952.14 |
| 8 | Books & Periodicals | 40.00% | 7,564,515.61 | 354,626.00 | 7,919,141.61 | 7,054,746.96 | 345,757.86 | 7,400,504.82 | 518,636.79 |
| TOTAL (A) | | | 356,548,957.83 | 4,175,649.00 | 360,724,606.83 | 140,927,670.26 | 11,970,765.42 | 152,898,435.68 | 207,826,171.15 |





AUDIT REPORT

This is to certify that Lord Shiva Trust is running two institutions namely Eshan College of Engineering, Farah Mathura and Eshan College of Management, Farah Mathura.

I have examined the Books of Account of Both the institutions and have separated income & Expenditure account and Balance Sheet of both the institutions for the Year ended 31.03.2022

I certify that is my opinion and best of my information the attached account of Eshan College of Engineering, Farah Mathura give true and fair view :

- i) In the case of Balance Sheet of the state of affairs of the above named institutions as at 31.03.2022
- ii) In the case of income and Expenditure account of the Income or Expenses of its accounting year ending on 31.03.2022

The Prescribed particulars are annexed here to

Place : Mathura Camp
Date : 06.05.2023



For A.MURGAI AND CO.
Chartered Accountants

(A.MURGAI)
PROPRIETOR

Membership No: 082465
Registration No.017935N

NH-2, Shahzadpur Pauri, Farah, Distt. Mathura

| LIABILITIES | AMOUNT | ASSETS | AMOUNT |
|--|-----------------------|--|-----------------------|
| Corpus Fund | | Fixed Assets | |
| Opening Balance 01.04.21 | 131783818.31 | [As per Schedule "D"] | 196631958.77 |
| Add: Surplus during the Year | 10879552.78 | | |
| Secured Loan | 63875059.49 | Investment | 2518026.26 |
| [As per Schedule "A"] | | [As per Schedule "E"] | |
| Unsecured Loan | 106957606.00 | Current Assets , Loans & Advances | |
| | | TDS (FDR Intt) | 412138.87 |
| Current Liabilities & Provision | | Loans & Advances | 7031596.00 |
| Sundry Creditors | 3229688.00 | [As per Schedule "F"] | |
| [As per Schedule "B"] | | | |
| Provisions | 1965096.58 | Fee Receivables | 111254240.90 |
| [As per Schedule "C"] | | [As per Schedule "G"] | |
| | | Cash at Bank | 647056.56 |
| | | Cash in Hand | 195803.80 |
| | <u>318,690,821.16</u> | | <u>318,690,821.16</u> |

(ASHWANI MURGAJ)
 PROPRIETOR
 PLACE : MATHURA CAMP
 DATE : 06.05.2023



Pamela Shaw
[Director]

Maria Agard
[Managing Trustee]

ESHAN COLLEGE OF ENGINEERING

NH-2, Shahzadpur Pauri, Farah Distt. Mathura

Income and Expenditure Account for the Year Ended 31st March 2022

| PARTICULAR | AMOUNT | PARTICULAR | AMOUNT |
|--|----------------------|-------------|----------------------|
| To Advertisement & E Marketing | 1154153.00 | By Receipts | 61716324.00 |
| To AICTE Fees & Affiliation Expenses | 363000.00 | By Donation | 5467000.00 |
| To Audit Fee | 25000.00 | | |
| To Admission Charges on Insurance Fund PF | 5500.00 | | |
| To Bank Charges | 317679.23 | | |
| To Bank Interest | 7546784.20 | | |
| To Computer Expenses | 408645.00 | | |
| To Conveyance Expenses | 314519.00 | | |
| To Depreciation | 12004110.38 | | |
| To Electric Expenses | 481955.00 | | |
| To Employer's Contribution of PF,ESI | 139162.00 | | |
| To Examination Fee & Expenses | 1709411.42 | | |
| To Festival Expenses | 45900.00 | | |
| To Generator Running & Maintenance Exp. | 236192.00 | | |
| To Hotriculture Exp. | 150793.00 | | |
| To House Keeping Exp. | 303067.00 | | |
| To Insurance | 380759.00 | | |
| To Lab Expenses | 526349.00 | | |
| To Legal & Consultancy Exp. | 59870.00 | | |
| To News Paper & Magazine | 28655.00 | | |
| To Medical Expenses | 86487.00 | | |
| To Mess & Hostel Expenses | 530307.00 | | |
| To Mise Expenses | 47267.00 | | |
| To Printing & Stationery | 203232.00 | | |
| To Rent | 180000.00 | | |
| To Repair & Maintenance | 665900.00 | | |
| To Faculty Development Exp. | 63325.00 | | |
| To Security Charges | 260631.00 | | |
| To Sports Exp. | 125424.00 | | |
| To Faculty Welfare & Development | 353535.00 | | |
| To Staff Salaries | 20721420.00 | | |
| To Student Development Programme & Training Exp. | 554268.00 | | |
| To E-Learning / Lab Expenses | 2031500.00 | | |
| To E-Marketing Expenses | 34000.00 | | |
| To Subscription & Membership Fee | 59000.00 | | |
| To Donation | 44000.00 | | |
| To Telephone & Internet Expenses | 335138.99 | | |
| To Transportation Exp. | 3193103.00 | | |
| To Travelling Expense | 180391.00 | | |
| To Uniform Expenses | 433338.00 | | |
| To Excess of Income Over Exp. | 10,879,552.78 | | |
| | <u>67,183,324.00</u> | | <u>67,183,324.00</u> |

FOR A. MURGAI & CO.
CHARTERED ACCOUNTANTS

(ASHWANI MURGAI)
PROPRIETOR
PLACE : MATHURA CAMP
DATE : 06.05.2023



For Eshan College of Engineering

Pankaj Kumar [Director]
Mitaj Singh [Managing Trustee]

ESHAN COLLEGE OF ENGINEERING

NH-2, Shahzadpur Pauri, Farah Distt. Mathura

F.Y. 2021-2022

Detail of Secured Loan

Schedule 'A'

| | | | |
|---|--------------------|--|----------------------|
| 1 | Indian Bank OD A/c | | 63,875,059.49 |
| | Total | | <u>63,875,059.49</u> |

Details of Sundry Creditors

Schedule 'B'

| | | |
|----|----------------------------------|---------------------|
| 1 | Agarwal Highway Service Station | 18,220.00 |
| 2 | Advance Infotech | 19,275.00 |
| 3 | Adpost Media Pvt.Ltd. | 482,199.00 |
| 4 | Allied Steel | 4,000.00 |
| 5 | B.M.Travels, Mathura | 190,910.00 |
| 6 | Deepak Milan | 6,750.00 |
| 7 | D.R.News Agency | 8,190.00 |
| 8 | Focus 4D Carrier Education P.Ltd | 8,483.00 |
| 9 | Hamza Iqbal Consultant | 34,020.00 |
| 10 | Horizon Computer | 222,638.00 |
| 11 | Jagran Engage | 168,200.00 |
| 12 | Jai Prakash Nath Publications | 66,336.00 |
| 13 | Khandelwal Publicity | 111,963.00 |
| 14 | Legal Shelters | 128,726.00 |
| 15 | Prem Auto Enterprises | 5,326.00 |
| 16 | Prince Sports Emporium | 31,750.00 |
| 17 | Shri Ombabu Sharma | 138,600.00 |
| 18 | Sicuro Infosystem P.Ltd | 10,241.00 |
| 19 | Shri Ram Industries | 470,139.00 |
| 20 | Tiger Security & Allied Services | 27,440.00 |
| 21 | Y.K.Publishers | 38,506.00 |
| 22 | Caution Money Refundable | 1,037,776.00 |
| | Total | <u>3,229,688.00</u> |



ESHAN COLLEGE OF ENGINEERING
NH-2, Shahzadpur Pauri, Farah Distt. Mathura

Details of Provisions

Schedule 'C'

| | | |
|---|------------------------|---------------------|
| 1 | Audit Fee | 75,000.00 |
| 2 | Carry Over Fee Payable | 39,384.00 |
| 3 | ESIC Payable | 9,548.00 |
| 4 | Other Expenses Payable | 60,757.58 |
| 5 | Provident Fund Payable | 20,088.00 |
| 6 | Salary Payable | 1,555,073.00 |
| 7 | TDS Payable | 75,466.00 |
| 8 | University Fee Payable | 129,780.00 |
| | Total | 1,965,096.58 |

Details of Investment

Schedule 'E'

| | | |
|---|-------------------------|---------------------|
| 1 | FDR | 2,500,000.00 |
| 2 | Accured Interest of FDR | 18,026.26 |
| | Total | 2,518,026.26 |

Detail of Loans & Advance

Schedule 'F'

| | | |
|----|---------------------------------|---------------------|
| 1 | Advance to Staff | 97,546.00 |
| 2 | B.M.Computer | 10,400.00 |
| 3 | Jeewal Enterprises | 1,000,000.00 |
| 4 | Jitendra Agarwal HUF | 100,000.00 |
| 5 | Nirmal Kumar Jaiswal | 1,000,000.00 |
| 6 | Nav Chetna Academy | 560,000.00 |
| 7 | Nishtya Infotech P.Ltd | 1,141,200.00 |
| 8 | Rent Advance (City Office) | 60,000.00 |
| 9 | Super Calibration Service P.Ltd | 2,450.00 |
| 10 | Saksham Agawral | 49,600.00 |
| 11 | Shri Krishna Enterprises | 3,000,000.00 |
| 12 | Board Fee Receivable | 10,400.00 |
| | | 7,031,596.00 |

Details of Sundry Debtors

Schedule 'G'

| | | |
|---|-----------------|-----------------------|
| 1 | Fee Receivables | 111,188,890.90 |
| 2 | Degree Fee | 65,350.00 |
| | Total | 111,254,240.90 |



ESHAN COLLEGE OF ENGINEERING
NH-2, Shahzadpur Pauri, Farah Distt. Mathura

Details of Unecured Loan

| | | |
|-------|---------------------|-----------------------|
| 1 | Jitendera Agarwal | 1,300,000.00 |
| 2 | Manjari Agarwal | 77,857,606.00 |
| 3 | PP Buildcon Pvt.Ltd | 2,000,000.00 |
| 4 | Sanjay Agarwal | 1,990,000.00 |
| 5 | Sanjay Agarwal HUF | 16,680,000.00 |
| 6 | Saksham Agarwal | 6,380,000.00 |
| 7 | Shubham Agarwal | 750,000.00 |
| Total | | <u>106,957,606.00</u> |

Details of Cash at Bank

| | | |
|---|-------------------------|-------------------|
| 1 | Cash at Bank | |
| | Indian Bank, Agra | 176,512.95 |
| | Syndicate Bank, Agra | 10,030.81 |
| | Indian Bank | 32,105.78 |
| | S.B.I, Farah, Mathura | 105,378.56 |
| | Syndicate Bank, Agra | 6,668.61 |
| | Syndicate Bank, Mathura | 316,359.85 |
| | | <u>647,056.56</u> |
| 2 | Cash in Hand | 195,803.80 |
| | | <u>195,803.80</u> |



ESHAN COLLEGE OF ENGINEERING
Details of Depreciation Chart as per State Line Method
[2021-2022]

| S.No. | Particulars | Rate of Dep. [SLM] | | | | | Schedule 'D' | | |
|------------------|---------------------------------------|--------------------------|---------------------------|---|------------------------------------|----------------------------------|---|-----------------------|--------------------------------|
| | | | Op. Balance 01.04.2021 | Gross Block Addition during the Year | Gross Block as on 31.03.2022 | Upto 31.03.2021 as per WDV | Depreciation During the year [SLM] | Total Dep. | Net Block as on 31.03.22 |
| 1 | Land | -- | 17,380,865.00 | - | 17,380,865.00 | - | - | - | 17,380,865.00 |
| 2 | Building | 3.34% | 258,261,517.55 | - | 258,261,517.55 | 76,430,772.10 | 8,625,934.69 | 85,056,706.79 | 173,204,810.76 |
| 3 | Lab Equipment | 16.21% | 27,739,859.62 | 143,960.00 | 27,883,819.62 | 27,477,853.83 | 65,807.05 | 27,543,660.88 | 340,158.74 |
| 4 | Other Equipment | 4.75% | 4,591,875.05 | - | 4,591,875.05 | 1,593,179.18 | 218,114.06 | 1,811,293.24 | 2,780,581.81 |
| 5 | Furniture & Fixtures | 9.50% | 27,587,874.00 | 254,578.00 | 27,842,452.00 | 23,460,491.40 | 2,645,032.94 | 26,105,524.34 | 1,736,927.66 |
| 6 | Computer & Software (e-governance) | 16.21% | 13,082,358.00 | 70,000.00 | 13,152,358.00 | 12,685,470.50 | 75,682.46 | 12,761,152.96 | 391,205.04 |
| 7 | Vehicles | 9.50% | 4,161,116.00 | - | 4,161,116.00 | 3,850,163.86 | 29,540.45 | 3,879,704.31 | 281,411.69 |
| 8 | Books & Periodicals | 40.00% | 7,919,141.61 | 341,360.00 | 8,260,501.61 | 7,400,504.82 | 343,998.72 | 7,744,503.53 | 515,998.08 |
| TOTAL (A) | | | 360,724,606.83 | 809,898.00 | 361,534,504.83 | 152,898,435.68 | 12,004,110.38 | 164,902,546.06 | 196,631,958.77 |

