



# **ESHAN COLLEGE OF ENGINEERING, MATHURA**

Approved by All India Council for Technical Education, New Delhi (AICTE)

Affiliated to Dr. A.P.J. Abdul Kalam Technical University, Uttar Pradesh

## **Audit Report Year 2021-22**

**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





It is certified that Expenditure of Eshan College of Engineering, Farah Mathura on maintenance of infrastructure (Physical facilities and academic support facilities) excluding salary components during last five years are as under :-

Expenditure incurred on maintenance of infrastructure (Physical facilities and academic support facilities) excluding salary of Eshan College of Engineering, Farah Mathura

			Figures in Lacs				
S.No.	Head	Shown in	2017-18	2018-19	2019-20	2020-21	2021-22
1	AICTE Fees & Affiliation Expenses	Income & Exp.A/c	3.15	2.15	3.24	3.69	3.63
2	Bank Charges	Income & Exp.A/c	4.12	4.03	2.28	2.70	3.18
3	Computer Expenses	Income & Exp.A/c	0.40	1.18	0.56	0.49	4.09
4	Conveyance Expenses	Income & Exp.A/c	2.40	2.10	2.11	1.65	3.15
5	Electric Expenses	Income & Exp.A/c	8.24	7.45	6.42	3.99	4.82
6	Examination Fee & Expenses	Income & Exp.A/c	30.43	39.52	41.05	30.57	17.09
7	Faculty Recuritment & Development	Income & Exp.A/c	1.30	-	-	0.00	0.63
8	Festival Expenses	Income & Exp.A/c	1.12	2.15	1.43	0.68	0.46
9	Freight & Cartage	Income & Exp.A/c	0.16	0.14	-	0.00	0.00
10	Generator Running & Maintenance Exp.	Income & Exp.A/c	3.17	4.51	3.65	0.77	2.36
11	Hotriculture Exp.	Income & Exp.A/c	1.53	2.06	1.73	1.90	1.51
12	House Keeping Exp.	Income & Exp.A/c	4.54	4.71	3.73	2.01	3.03
13	Insurance	Income & Exp.A/c	2.14	2.19	2.17	2.91	3.81
14	Lab Expenses	Income & Exp.A/c	2.51	2.63	3.21	3.77	5.26
15	Library Books and News Paper	Income & Exp.A/c	0.30	0.23	0.78	0.19	0.29
16	Medical Expenses	Income & Exp.A/c	0.45	0.99	0.89	0.94	0.86
17	Mess & Hostel Expenses	Income & Exp.A/c	14.52	12.33	11.79	2.37	5.30
18	Mise Expenses	Income & Exp.A/c	0.19	0.15	0.12	0.23	0.47
19	Postage & Courier	Income & Exp.A/c	0.05	0.05	0.00	0.00	0.00
20	Printing & Stationery	Income & Exp.A/c	3.54	3.67	3.70	1.71	2.03
21	Rent	Income & Exp.A/c	1.78	1.71	1.77	1.72	1.80
22	Repair & Maintenance	Income &	6.26	6.79	15.53	11.90	6.66



		Exp.A/c					
23	Security Charges	Income & Exp.A/c	5.09	5.32	5.23	2.98	2.61
24	Sports Exp.	Income & Exp.A/c	1.45	1.10	1.45	0.89	1.25
25	Faculty welfare & Development	Income & Exp.A/c	4.73	5.02	4.09	0.86	3.54
26	Student Development Programme & Training Exp.	Income & Exp.A/c	3.90	6.80	5.88	3.04	5.54
27	E-Learning / Lab Expenses (Laptop & Computer)	Income & Exp.A/c	0.00	0.00	0.00	10.94	20.31
28	Subscription & Membership Fee	Income & Exp.A/c	0.00	0.00	0.00	0.69	0.69
29	Telephone & Internet Expenses	Income & Exp.A/c	3.14	4.35	3.36	3.95	3.35
30	Transportation Exp.	Income & Exp.A/c	33.69	36.25	34.12	22.84	31.93
31	Travelling Expensse	Income & Exp.A/c	2.53	3.01	2.62	2.30	1.80
32	Uniform Expenses	Income & Exp.A/c	5.18	4.04	1.98	2.07	4.33
33	Lab Equipment	Bal.Sheet	0.00	1.07		0.00	1.44
34	Other Equipment	Bal.Sheet	9.80	1.23	1.96	0.55	0.00
35	Furniture & Fixtures	Bal.Sheet	7.75	26.92	0.13	0.00	2.55
36	Computer & Software (e-governance)	Bal.Sheet	1.50	2.23		2.80	0.70
37	Books & Periodicals	Bal.Sheet	2.97	2.67	3.74	3.55	3.41
		Total :-	174.03	200.74	170.69	131.65	153.89

For A.MURGAI AND CO.  
Chartered Accountants

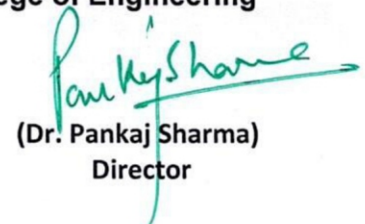


(A.MURGAI)  
PROPRIETOR

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 31.03.2022

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



[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 Expensse	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]  
*M. Raj Arora* [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
<b>Total</b>		<b><u>1,965,096.58</u></b>

**Details of Investment**

**Schedule 'E'**

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

**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
		<u>7,031,596.00</u>

**Details of Sundry Debtors**

**Schedule 'G'**

1	Fee Receivables	111,188,890.90
2	Degree Fee	65,350.00
<b>Total</b>		<b><u>111,254,240.90</u></b>



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]	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]	Schedule 'D'	
								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
<b>TOTAL (A)</b>			<b>360,724,606.83</b>	<b>809,898.00</b>	<b>361,534,504.83</b>	<b>152,898,435.68</b>	<b>12,004,110.38</b>	<b>164,902,546.06</b>	<b>196,631,958.77</b>





## **ESHAN COLLEGE OF ENGINEERING, MATHURA**

Approved by All India Council for Technical Education, New Delhi (AICTE)

Affiliated to Dr. A.P.J. Abdul Kalam Technical University, Uttar Pradesh

# **Audit Report Year 2020-21**



**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



It is certified that Expenditure of Eshan College of Engineering, Farah Mathura on maintenance of infrastructure (Physical facilities and academic support facilities) excluding salary components during last five years are as under :-

Expenditure incurred on maintenance of infrastructure (Physical facilities and academic support facilities) excluding salary of Eshan College of Engineering, Farah Mathura

			Figures in Lacs				
S.No.	Head	Shown in	2017-18	2018-19	2019-20	2020-21	2021-22
1	AICTE Fees & Affiliation Expenses	Income & Exp.A/c	3.15	2.15	3.24	3.69	3.63
2	Bank Charges	Income & Exp.A/c	4.12	4.03	2.28	2.70	3.18
3	Computer Expenses	Income & Exp.A/c	0.40	1.18	0.56	0.49	4.09
4	Conveyance Expenses	Income & Exp.A/c	2.40	2.10	2.11	1.65	3.15
5	Electric Expenses	Income & Exp.A/c	8.24	7.45	6.42	3.99	4.82
6	Examination Fee & Expenses	Income & Exp.A/c	30.43	39.52	41.05	30.57	17.09
7	Faculty Recuritment & Development	Income & Exp.A/c	1.30	-	-	0.00	0.63
8	Festival Expenses	Income & Exp.A/c	1.12	2.15	1.43	0.68	0.46
9	Freight & Cartage	Income & Exp.A/c	0.16	0.14	-	0.00	0.00
10	Generator Running & Maintenance Exp.	Income & Exp.A/c	3.17	4.51	3.65	0.77	2.36
11	Hotriculture Exp.	Income & Exp.A/c	1.53	2.06	1.73	1.90	1.51
12	House Keeping Exp.	Income & Exp.A/c	4.54	4.71	3.73	2.01	3.03
13	Insurance	Income & Exp.A/c	2.14	2.19	2.17	2.91	3.81
14	Lab Expenses	Income & Exp.A/c	2.51	2.63	3.21	3.77	5.26
15	Library Books and News Paper	Income & Exp.A/c	0.30	0.23	0.78	0.19	0.29
16	Medical Expenses	Income & Exp.A/c	0.45	0.99	0.89	0.94	0.86
17	Mess & Hostel Expenses	Income & Exp.A/c	14.52	12.33	11.79	2.37	5.30
18	Mise Expenses	Income & Exp.A/c	0.19	0.15	0.12	0.23	0.47
19	Postage & Courier	Income & Exp.A/c	0.05	0.05	0.00	0.00	0.00
20	Printing & Stationery	Income & Exp.A/c	3.54	3.67	3.70	1.71	2.03
21	Rent	Income & Exp.A/c	1.78	1.71	1.77	1.72	1.80
22	Repair & Maintenance	Income &	6.26	6.79	15.53	11.90	6.66





		Exp.A/c					
23	Security Charges	Income & Exp.A/c	5.09	5.32	5.23	2.98	2.61
24	Sports Exp.	Income & Exp.A/c	1.45	1.10	1.45	0.89	1.25
25	Faculty welfare & Development	Income & Exp.A/c	4.73	5.02	4.09	0.86	3.54
26	Student Development Programme & Training Exp.	Income & Exp.A/c	3.90	6.80	5.88	3.04	5.54
27	E-Learning / Lab Expenses (Laptop & Computer)	Income & Exp.A/c	0.00	0.00	0.00	10.94	20.31
28	Subscription & Membership Fee	Income & Exp.A/c	0.00	0.00	0.00	0.69	0.69
29	Telephone & Internet Expenses	Income & Exp.A/c	3.14	4.35	3.36	3.95	3.35
30	Transportation Exp.	Income & Exp.A/c	33.69	36.25	34.12	22.84	31.93
31	Travelling Expensse	Income & Exp.A/c	2.53	3.01	2.62	2.30	1.80
32	Uniform Expenses	Income & Exp.A/c	5.18	4.04	1.98	2.07	4.33
33	Lab Equipment	Bal.Sheet	0.00	1.07		0.00	1.44
34	Other Equipment	Bal.Sheet	9.80	1.23	1.96	0.55	0.00
35	Furniture & Fixtures	Bal.Sheet	7.75	26.92	0.13	0.00	2.55
36	Computer & Software (e-governance)	Bal.Sheet	1.50	2.23		2.80	0.70
37	Books & Periodicals	Bal.Sheet	2.97	2.67	3.74	3.55	3.41
		Total :-	174.03	200.74	170.69	131.65	153.89

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 31.03.2021

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

[illegible]

For Eshan College of Engineering

Pankaj Kumar [Director] Manoj Agrawal [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 Horticulture 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 Caritage 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	Accrued 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	425,181.80
		<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
<b>TOTAL (A)</b>			<b>356,548,957.83</b>	<b>4,175,649.00</b>	<b>360,724,606.83</b>	<b>140,927,670.26</b>	<b>11,970,765.42</b>	<b>152,898,435.68</b>	<b>207,826,171.15</b>





## **ESHAN COLLEGE OF ENGINEERING, MATHURA**

Approved by All India Council for Technical Education, New Delhi (AICTE)

Affiliated to Dr. A.P.J. Abdul Kalam Technical University, Uttar Pradesh

# **Audit Report Year 2019-20**

**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





It is certified that Expenditure of Eshan College of Engineering, Farah Mathura on maintenance of infrastructure (Physical facilities and academic support facilities) excluding salary components during last five years are as under :-

Expenditure incurred on maintenance of infrastructure (Physical facilities and academic support facilities) excluding salary of Eshan College of Engineering, Farah Mathura

			Figures in Lacs				
S.No.	Head	Shown in	2017-18	2018-19	2019-20	2020-21	2021-22
1	AICTE Fees & Affiliation Expenses	Income & Exp.A/c	3.15	2.15	3.24	3.69	3.63
2	Bank Charges	Income & Exp.A/c	4.12	4.03	2.28	2.70	3.18
3	Computer Expenses	Income & Exp.A/c	0.40	1.18	0.56	0.49	4.09
4	Conveyance Expenses	Income & Exp.A/c	2.40	2.10	2.11	1.65	3.15
5	Electric Expenses	Income & Exp.A/c	8.24	7.45	6.42	3.99	4.82
6	Examination Fee & Expenses	Income & Exp.A/c	30.43	39.52	41.05	30.57	17.09
7	Faculty Recuritment & Development	Income & Exp.A/c	1.30	-	-	0.00	0.63
8	Festival Expenses	Income & Exp.A/c	1.12	2.15	1.43	0.68	0.46
9	Freight & Cartage	Income & Exp.A/c	0.16	0.14	-	0.00	0.00
10	Generator Running & Maintenance Exp.	Income & Exp.A/c	3.17	4.51	3.65	0.77	2.36
11	Hotriculture Exp.	Income & Exp.A/c	1.53	2.06	1.73	1.90	1.51
12	House Keeping Exp.	Income & Exp.A/c	4.54	4.71	3.73	2.01	3.03
13	Insurance	Income & Exp.A/c	2.14	2.19	2.17	2.91	3.81
14	Lab Expenses	Income & Exp.A/c	2.51	2.63	3.21	3.77	5.26
15	Library Books and News Paper	Income & Exp.A/c	0.30	0.23	0.78	0.19	0.29
16	Medical Expenses	Income & Exp.A/c	0.45	0.99	0.89	0.94	0.86
17	Mess & Hostel Expenses	Income & Exp.A/c	14.52	12.33	11.79	2.37	5.30
18	Mise Expenses	Income & Exp.A/c	0.19	0.15	0.12	0.23	0.47
19	Postage & Courier	Income & Exp.A/c	0.05	0.05	0.00	0.00	0.00
20	Printing & Stationery	Income & Exp.A/c	3.54	3.67	3.70	1.71	2.03
21	Rent	Income & Exp.A/c	1.78	1.71	1.77	1.72	1.80
22	Repair & Maintenance	Income &	6.26	6.79	15.53	11.90	6.66



		Exp.A/c					
23	Security Charges	Income & Exp.A/c	5.09	5.32	5.23	2.98	2.61
24	Sports Exp.	Income & Exp.A/c	1.45	1.10	1.45	0.89	1.25
25	Faculty welfare & Development	Income & Exp.A/c	4.73	5.02	4.09	0.86	3.54
26	Student Development Programme & Training Exp.	Income & Exp.A/c	3.90	6.80	5.88	3.04	5.54
27	E-Learning / Lab Expenses (Laptop & Computer)	Income & Exp.A/c	0.00	0.00	0.00	10.94	20.31
28	Subscription & Membership Fee	Income & Exp.A/c	0.00	0.00	0.00	0.69	0.69
29	Telephone & Internet Expenses	Income & Exp.A/c	3.14	4.35	3.36	3.95	3.35
30	Transportation Exp.	Income & Exp.A/c	33.69	36.25	34.12	22.84	31.93
31	Travelling Expensse	Income & Exp.A/c	2.53	3.01	2.62	2.30	1.80
32	Uniform Expenses	Income & Exp.A/c	5.18	4.04	1.98	2.07	4.33
33	Lab Equipment	Bal.Sheet	0.00	1.07		0.00	1.44
34	Other Equipment	Bal.Sheet	9.80	1.23	1.96	0.55	0.00
35	Furniture & Fixtures	Bal.Sheet	7.75	26.92	0.13	0.00	2.55
36	Computer & Software (e-governance)	Bal.Sheet	1.50	2.23		2.80	0.70
37	Books & Periodicals	Bal.Sheet	2.97	2.67	3.74	3.55	3.41
		Total :-	174.03	200.74	170.69	131.65	153.89

**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 31.03.2020

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



*Pankaj Shrivastava*  
[Director]

Ming Agued  
[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 Hoticulture 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		<u><u>1,399,438.00</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	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
		<u><u>3,578,242.00</u></u>

**Details of Sundry Debtors****Schedule 'G'**

1	Fee Receivables	99,817,109.10
2	Degree Fee	69,350.00
Total		<u><u>99,886,459.10</u></u>



**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	<u><u>125,992,606.00</u></u>
-------	------------------------------

**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

	<u>385,848.20</u>
	<u><u>385,848.20</u></u>





**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
<b>TOTAL (A)</b>			<b>346,068,919.83</b>	<b>10,480,038.00</b>	<b>356,548,957.83</b>	<b>128,748,747.81</b>	<b>12,178,922.45</b>	<b>140,927,670.26</b>	<b>215,621,287.57</b>





## **ESHAN COLLEGE OF ENGINEERING, MATHURA**

Approved by All India Council for Technical Education, New Delhi (AICTE)

Affiliated to Dr. A.P.J. Abdul Kalam Technical University, Uttar Pradesh

# **Audit Report Year 2018-19**

**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





It is certified that Expenditure of Eshan College of Engineering, Farah Mathura on maintenance of infrastructure (Physical facilities and academic support facilities) excluding salary components during last five years are as under :-

Expenditure incurred on maintenance of infrastructure (Physical facilities and academic support facilities) excluding salary of Eshan College of Engineering, Farah Mathura

			Figures in Lacs				
S.No.	Head	Shown in	2017-18	2018-19	2019-20	2020-21	2021-22
1	AICTE Fees & Affiliation Expenses	Income & Exp.A/c	3.15	2.15	3.24	3.69	3.63
2	Bank Charges	Income & Exp.A/c	4.12	4.03	2.28	2.70	3.18
3	Computer Expenses	Income & Exp.A/c	0.40	1.18	0.56	0.49	4.09
4	Conveyance Expenses	Income & Exp.A/c	2.40	2.10	2.11	1.65	3.15
5	Electric Expenses	Income & Exp.A/c	8.24	7.45	6.42	3.99	4.82
6	Examination Fee & Expenses	Income & Exp.A/c	30.43	39.52	41.05	30.57	17.09
7	Faculty Recuritment & Development	Income & Exp.A/c	1.30	-	-	0.00	0.63
8	Festival Expenses	Income & Exp.A/c	1.12	2.15	1.43	0.68	0.46
9	Freight & Cartage	Income & Exp.A/c	0.16	0.14	-	0.00	0.00
10	Generator Running & Maintenance Exp.	Income & Exp.A/c	3.17	4.51	3.65	0.77	2.36
11	Hotriculture Exp.	Income & Exp.A/c	1.53	2.06	1.73	1.90	1.51
12	House Keeping Exp.	Income & Exp.A/c	4.54	4.71	3.73	2.01	3.03
13	Insurance	Income & Exp.A/c	2.14	2.19	2.17	2.91	3.81
14	Lab Expenses	Income & Exp.A/c	2.51	2.63	3.21	3.77	5.26
15	Library Books and News Paper	Income & Exp.A/c	0.30	0.23	0.78	0.19	0.29
16	Medical Expenses	Income & Exp.A/c	0.45	0.99	0.89	0.94	0.86
17	Mess & Hostel Expenses	Income & Exp.A/c	14.52	12.33	11.79	2.37	5.30
18	Mise Expenses	Income & Exp.A/c	0.19	0.15	0.12	0.23	0.47
19	Postage & Courier	Income & Exp.A/c	0.05	0.05	0.00	0.00	0.00
20	Printing & Stationery	Income & Exp.A/c	3.54	3.67	3.70	1.71	2.03
21	Rent	Income & Exp.A/c	1.78	1.71	1.77	1.72	1.80
22	Repair & Maintenance	Income &	6.26	6.79	15.53	11.90	6.66



		Exp.A/c					
23	Security Charges	Income & Exp.A/c	5.09	5.32	5.23	2.98	2.61
24	Sports Exp.	Income & Exp.A/c	1.45	1.10	1.45	0.89	1.25
25	Faculty welfare & Development	Income & Exp.A/c	4.73	5.02	4.09	0.86	3.54
26	Student Development Programme & Training Exp.	Income & Exp.A/c	3.90	6.80	5.88	3.04	5.54
27	E-Learning / Lab Expenses (Laptop & Computer)	Income & Exp.A/c	0.00	0.00	0.00	10.94	20.31
28	Subscription & Membership Fee	Income & Exp.A/c	0.00	0.00	0.00	0.69	0.69
29	Telephone & Internet Expenses	Income & Exp.A/c	3.14	4.35	3.36	3.95	3.35
30	Transportation Exp.	Income & Exp.A/c	33.69	36.25	34.12	22.84	31.93
31	Travelling Expensse	Income & Exp.A/c	2.53	3.01	2.62	2.30	1.80
32	Uniform Expenses	Income & Exp.A/c	5.18	4.04	1.98	2.07	4.33
33	Lab Equipment	Bal.Sheet	0.00	1.07		0.00	1.44
34	Other Equipment	Bal.Sheet	9.80	1.23	1.96	0.55	0.00
35	Furniture & Fixtures	Bal.Sheet	7.75	26.92	0.13	0.00	2.55
36	Computer & Software (e-governance)	Bal.Sheet	1.50	2.23		2.80	0.70
37	Books & Periodicals	Bal.Sheet	2.97	2.67	3.74	3.55	3.41
		Total :-	174.03	200.74	170.69	131.65	153.89

**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





**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 in 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**

*Basu Agarwal*  
  
CA BASU AGARWAL  
PROPRIETOR  
Membership No: 414928  
Registration No: 016922C



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

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

~~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		
	<b>65,596,810.49</b>		<b>65,596,810.49</b>

FOR BASU AGARWALA & ASSOCIATES

CHARTERED ACCOUNTANTS

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


For Eshan College of Engineering

  
[Director]

  
[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	<u><u>2,428,781.01</u></u>

**Details of Investment**

**Schedule 'F'**

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 '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
		<u><u>1,134,440.00</u></u>

**Details of Sundry Debtors**

**Schedule 'H'**

1	Fee Receivables	104,958,601.09
2	Degree Fee	71,850.00
	Total	<u><u>105,030,451.09</u></u>

**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)
		<u><u>1,076,036.33</u></u>
2	Cash in Hand	175,507.20
		<u><u>175,507.20</u></u>



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

									Schedule 'E'
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]	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
<b>TOTAL (A)</b>			<b>336,642,484.83</b>	<b>9,426,435.00</b>	<b>346,068,919.83</b>	<b>116,914,543.37</b>	<b>11,834,204.44</b>	<b>128,748,747.81</b>	<b>217,320,172.02</b>

*Basu Agarwal*  




## **ESHAN COLLEGE OF ENGINEERING, MATHURA**

Approved by All India Council for Technical Education, New Delhi (AICTE)

Affiliated to Dr. A.P.J. Abdul Kalam Technical University, Uttar Pradesh

# **Audit Report Year 2018-19**



**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



It is certified that Expenditure of Eshan College of Engineering, Farah Mathura on maintenance of infrastructure (Physical facilities and academic support facilities) excluding salary components during last five years are as under :-

Expenditure incurred on maintenance of infrastructure (Physical facilities and academic support facilities) excluding salary of Eshan College of Engineering, Farah Mathura

			Figures in Lacs				
S.No.	Head	Shown in	2017-18	2018-19	2019-20	2020-21	2021-22
1	AICTE Fees & Affiliation Expenses	Income & Exp.A/c	3.15	2.15	3.24	3.69	3.63
2	Bank Charges	Income & Exp.A/c	4.12	4.03	2.28	2.70	3.18
3	Computer Expenses	Income & Exp.A/c	0.40	1.18	0.56	0.49	4.09
4	Conveyance Expenses	Income & Exp.A/c	2.40	2.10	2.11	1.65	3.15
5	Electric Expenses	Income & Exp.A/c	8.24	7.45	6.42	3.99	4.82
6	Examination Fee & Expenses	Income & Exp.A/c	30.43	39.52	41.05	30.57	17.09
7	Faculty Recuritment & Development	Income & Exp.A/c	1.30	-	-	0.00	0.63
8	Festival Expenses	Income & Exp.A/c	1.12	2.15	1.43	0.68	0.46
9	Freight & Cartage	Income & Exp.A/c	0.16	0.14	-	0.00	0.00
10	Generator Running & Maintenance Exp.	Income & Exp.A/c	3.17	4.51	3.65	0.77	2.36
11	Hotriculture Exp.	Income & Exp.A/c	1.53	2.06	1.73	1.90	1.51
12	House Keeping Exp.	Income & Exp.A/c	4.54	4.71	3.73	2.01	3.03
13	Insurance	Income & Exp.A/c	2.14	2.19	2.17	2.91	3.81
14	Lab Expenses	Income & Exp.A/c	2.51	2.63	3.21	3.77	5.26
15	Library Books and News Paper	Income & Exp.A/c	0.30	0.23	0.78	0.19	0.29
16	Medical Expenses	Income & Exp.A/c	0.45	0.99	0.89	0.94	0.86
17	Mess & Hostel Expenses	Income & Exp.A/c	14.52	12.33	11.79	2.37	5.30
18	Mise Expenses	Income & Exp.A/c	0.19	0.15	0.12	0.23	0.47
19	Postage & Courier	Income & Exp.A/c	0.05	0.05	0.00	0.00	0.00
20	Printing & Stationery	Income & Exp.A/c	3.54	3.67	3.70	1.71	2.03
21	Rent	Income & Exp.A/c	1.78	1.71	1.77	1.72	1.80
22	Repair & Maintenance	Income &	6.26	6.79	15.53	11.90	6.66





		Exp.A/c					
23	Security Charges	Income & Exp.A/c	5.09	5.32	5.23	2.98	2.61
24	Sports Exp.	Income & Exp.A/c	1.45	1.10	1.45	0.89	1.25
25	Faculty welfare & Development	Income & Exp.A/c	4.73	5.02	4.09	0.86	3.54
26	Student Development Programme & Training Exp.	Income & Exp.A/c	3.90	6.80	5.88	3.04	5.54
27	E-Learning / Lab Expenses (Laptop & Computer)	Income & Exp.A/c	0.00	0.00	0.00	10.94	20.31
28	Subscription & Membership Fee	Income & Exp.A/c	0.00	0.00	0.00	0.69	0.69
29	Telephone & Internet Expenses	Income & Exp.A/c	3.14	4.35	3.36	3.95	3.35
30	Transportation Exp.	Income & Exp.A/c	33.69	36.25	34.12	22.84	31.93
31	Travelling Expensse	Income & Exp.A/c	2.53	3.01	2.62	2.30	1.80
32	Uniform Expenses	Income & Exp.A/c	5.18	4.04	1.98	2.07	4.33
33	Lab Equipment	Bal.Sheet	0.00	1.07		0.00	1.44
34	Other Equipment	Bal.Sheet	9.80	1.23	1.96	0.55	0.00
35	Furniture & Fixtures	Bal.Sheet	7.75	26.92	0.13	0.00	2.55
36	Computer & Software (e-governance)	Bal.Sheet	1.50	2.23		2.80	0.70
37	Books & Periodicals	Bal.Sheet	2.97	2.67	3.74	3.55	3.41
		Total :-	174.03	200.74	170.69	131.65	153.89

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





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

~~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

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

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
	<b>Total</b>	<b>2,428,781.01</b>

**Details of Investment**

**Schedule 'F'**

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

**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
		<b>1,134,440.00</b>

**Details of Sundry Debtors**

**Schedule 'H'**

1	Fee Receivables	104,958,601.09
2	Degree Fee	71,850.00
	<b>Total</b>	<b>105,030,451.09</b>

**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)
		<b>1,076,036.33</b>
2	Cash in Hand	175,507.20
		<b>175,507.20</b>



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

									Schedule 'E'
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]	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
<b>TOTAL (A)</b>			<b>336,642,484.83</b>	<b>9,426,435.00</b>	<b>346,068,919.83</b>	<b>116,914,543.37</b>	<b>11,834,204.44</b>	<b>128,748,747.81</b>	<b>217,320,172.02</b>

*Basu Agarwal*  






## **ESHAN COLLEGE OF ENGINEERING, MATHURA**

Approved by All India Council for Technical Education, New Delhi (AICTE)

Affiliated to Dr. A.P.J. Abdul Kalam Technical University, Uttar Pradesh

# **Audit Report Year 2017-18**

**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



It is certified that Expenditure of Eshan College of Engineering, Farah Mathura on maintenance of infrastructure (Physical facilities and academic support facilities) excluding salary components during last five years are as under :-

Expenditure incurred on maintenance of infrastructure (Physical facilities and academic support facilities) excluding salary of Eshan College of Engineering, Farah Mathura

			Figures in Lacs				
S.No.	Head	Shown in	2017-18	2018-19	2019-20	2020-21	2021-22
1	AICTE Fees & Affiliation Expenses	Income & Exp.A/c	3.15	2.15	3.24	3.69	3.63
2	Bank Charges	Income & Exp.A/c	4.12	4.03	2.28	2.70	3.18
3	Computer Expenses	Income & Exp.A/c	0.40	1.18	0.56	0.49	4.09
4	Conveyance Expenses	Income & Exp.A/c	2.40	2.10	2.11	1.65	3.15
5	Electric Expenses	Income & Exp.A/c	8.24	7.45	6.42	3.99	4.82
6	Examination Fee & Expenses	Income & Exp.A/c	30.43	39.52	41.05	30.57	17.09
7	Faculty Recuritment & Development	Income & Exp.A/c	1.30	-	-	0.00	0.63
8	Festival Expenses	Income & Exp.A/c	1.12	2.15	1.43	0.68	0.46
9	Freight & Cartage	Income & Exp.A/c	0.16	0.14	-	0.00	0.00
10	Generator Running & Maintenance Exp.	Income & Exp.A/c	3.17	4.51	3.65	0.77	2.36
11	Hotriculture Exp.	Income & Exp.A/c	1.53	2.06	1.73	1.90	1.51
12	House Keeping Exp.	Income & Exp.A/c	4.54	4.71	3.73	2.01	3.03
13	Insurance	Income & Exp.A/c	2.14	2.19	2.17	2.91	3.81
14	Lab Expenses	Income & Exp.A/c	2.51	2.63	3.21	3.77	5.26
15	Library Books and News Paper	Income & Exp.A/c	0.30	0.23	0.78	0.19	0.29
16	Medical Expenses	Income & Exp.A/c	0.45	0.99	0.89	0.94	0.86
17	Mess & Hostel Expenses	Income & Exp.A/c	14.52	12.33	11.79	2.37	5.30
18	Mise Expenses	Income & Exp.A/c	0.19	0.15	0.12	0.23	0.47
19	Postage & Courier	Income & Exp.A/c	0.05	0.05	0.00	0.00	0.00
20	Printing & Stationery	Income & Exp.A/c	3.54	3.67	3.70	1.71	2.03
21	Rent	Income & Exp.A/c	1.78	1.71	1.77	1.72	1.80
22	Repair & Maintenance	Income &	6.26	6.79	15.53	11.90	6.66





		Exp.A/c					
23	Security Charges	Income & Exp.A/c	5.09	5.32	5.23	2.98	2.61
24	Sports Exp.	Income & Exp.A/c	1.45	1.10	1.45	0.89	1.25
25	Faculty welfare & Development	Income & Exp.A/c	4.73	5.02	4.09	0.86	3.54
26	Student Development Programme & Training Exp.	Income & Exp.A/c	3.90	6.80	5.88	3.04	5.54
27	E-Learning / Lab Expenses (Laptop & Computer)	Income & Exp.A/c	0.00	0.00	0.00	10.94	20.31
28	Subscription & Membership Fee	Income & Exp.A/c	0.00	0.00	0.00	0.69	0.69
29	Telephone & Internet Expenses	Income & Exp.A/c	3.14	4.35	3.36	3.95	3.35
30	Transportation Exp.	Income & Exp.A/c	33.69	36.25	34.12	22.84	31.93
31	Travelling Expensse	Income & Exp.A/c	2.53	3.01	2.62	2.30	1.80
32	Uniform Expenses	Income & Exp.A/c	5.18	4.04	1.98	2.07	4.33
33	Lab Equipment	Bal.Sheet	0.00	1.07		0.00	1.44
34	Other Equipment	Bal.Sheet	9.80	1.23	1.96	0.55	0.00
35	Furniture & Fixtures	Bal.Sheet	7.75	26.92	0.13	0.00	2.55
36	Computer & Software (e-governance)	Bal.Sheet	1.50	2.23		2.80	0.70
37	Books & Periodicals	Bal.Sheet	2.97	2.67	3.74	3.55	3.41
		Total :-	174.03	200.74	170.69	131.65	153.89

For A.MURGAI AND CO.  
Chartered Accountants

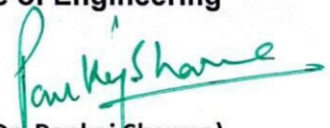


(A.MURGAI)  
PROPRIETOR

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



  
[Director]

  
[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 Hotriculture 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		
	<b>70,588,537.69</b>		<b>70,588,537.69</b>

FOR A. MURGAI & CO.

CHARTERED ACCOUNTANTS

(ASHWANI MURGAI)

PROPRIETOR

PLACE : Mathura Camp

DATE : 06.05.2023



For Eshan College of Engineering

*Pankaj Sharma* → *Munir Anjeel*  
[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		<u><u>4,778,856.00</u></u>

**Details of Investment**

**Schedule 'F'**

1	FDR	2,500,000.00
2	Accured Interest of FDR	575,454.34
Total		<u><u>3,075,454.34</u></u>

**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
		<u><u>1,612,049.00</u></u>

**Details of Sundry Debtors**

**Schedule 'H'**

1	Fee Receivables	100,134,588.37
2	Degree Fee	88,350.00
Total		<u><u>100,222,938.37</u></u>

**Details of Cash at Bank**

**Schedule 'I'**

1	Cash at Bank	3,086,378.59
		<u>3,086,378.59</u>
2	College Accounts with Cash in Hand	170,632.20
Total		<u><u>170,632.20</u></u>





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

									Schedule 'E'
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]	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
6	Computer & Software (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
<b>TOTAL (A)</b>			<b>327,317,909.83</b>	<b>9,324,575.00</b>	<b>336,642,484.83</b>	<b>105,550,460.85</b>	<b>11,364,082.52</b>	<b>116,914,543.37</b>	<b>219,727,941.46</b>

