

ARSAN & Co

LUCKNOW
CHARTERED ACCOUNTANTS

K-249, AASHIYANA COLONY
123, 1st floor Ansal City Centre
Behind Tulsi Theater Building, Hajratganj
Lucknow.
0522-3910215, 9415465902

AUDIT REPORT

To.
Members
SHRI MOTI SMRITI SHIKSHA EVAM WELFARE SOCIETY
E-281, Ravi Khand, Sharda Nagar,
Lucknow-226005.

On the basis of the accounting records and other information and explanation provided to us by the management, we have compiled the unaudited balance sheet of as at March 31st, 2024 and related profit and loss account and the cash flow statement for the period then ended.

The management of the SHRI MOTI SMRITI SHIKSHA EVAM WELFARE SOCIETY is Responsible;

- Completeness and accuracy of the underlying data and complete disclosure of all material and relevant information to the accountant.
- Maintaining adequate accounting and other records and internal control and selecting applying appropriate accounting policies.
- Preparation and presentation of financial statements in accordance with the applicable laws and regulations, if any;
- Establishing controls to safeguard the assets of the entity and preventing and detecting frauds or other irregularities.
- Establishing controls for ensuring that the activities of the entity are carried out in accordance with the applicable laws and regulations and preventing and detecting non compliance.

The compilation engagement was carried out by us in accordance with the auditing and assurance standard (AAS) 31, "Engagement to compile Financial Information", issued by the Institute of Chartered Accountants of India.

The balance sheet and profit and loss account are in agreement with the books of account.

For

ARSAN & CO
CHARTERED ACCOUNTANTS


Swadhin Kumar Mishra
(Partner)

Lucknow
Date: 20.08.2024



SHRI MOTI SMRITI SHIKSHA EVAM WELFARE SOCIETY
Reg. Off: E-281, Ravi Khand, Sharda Nagar, Lucknow-226005

Balance Sheet as at 31st March 2024

Liabilities	Amount	Amount	Assets	Amount	Amount
<u>Corpus Fund</u>			<u>Fixed Assets</u>		
Opening Balance	(37,08,160.63)		(As per Annexure A)		3,60,25,037.00
Addition during the year	45,00,000.00				
Add: Excess of Income over- Expenditure	(99,74,272.72)		<u>Loans & Advances</u>		
Less: TDS (A.Y. 15-16)	-	(91,82,433.34)	Advances		1,63,000.00
			<u>Current Assets</u>		
			Security Deposit (Electricity)		2,50,000.00
<u>Secured Loan</u>			<u>Fee Receivable</u>		9,25,000.00
Prathna Gramin T/L-0146	2,71,03,224.64				
PNB	7,55,707.58	2,78,58,932.22	<u>Endowment Fund</u>		
			AICTE	15,00,000.00	15,00,000.00
<u>Unsecured Loan</u>			Accrued Interest on FDR		68,714.00
From Promoters	2,05,99,973.00	2,05,99,973.00	TDS (2021-22)	34,621.00	
			TDS (2022-23)	99,781.00	
<u>Current Liabilities</u>			TDS (2023-24)	1,09,759.00	
<u>Sundry Creditors</u>	3,45,479.00		TDS (2024-25)	2,68,578.85	5,12,739.85
(As per Annexure B)			<u>Bank Accounts</u>		
Audit Fee Payable	1,23,900.00		Prathama Gramin A/c No. 4344	32,441.05	
TDS Payable	-	4,69,379.00	Prathama Bank A/c No. 5132	78,209.52	
			BOB Bank A/c No. 3561	10,591.22	1,21,241.79
			Cash in hand		1,80,118.24
		<u>3,97,45,850.88</u>			<u>3,97,45,850.88</u>

Accounting Policies enclosed as Annexure C form an integral part of these accounts

As per our report of even date attached herewith

For ARSAN & CO

Chartered Accountants



(Swamin Kumar Mishra)
Partner

Place: Lucknow

Date: 20.08.24

For SHRI MOTI SMRITI SHIKSHA EVAM WELFARE SOCIETY

श्री मोती स्मृति शिक्षा एवं वेल्फेयर सोसाईटी

Manager

प्रबन्धक / सचिव

SHRI MOTI SMRITI SHIKSHA EVAM WELFARE SOCIETY
Reg. Off.: E-281, Ravi Khand, Sharda Nagar, Lucknow-226005

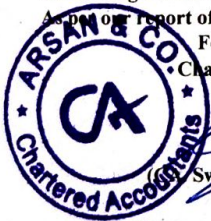
Income & Expenditure for the period from 1st April, 2023 to 31st March, 2024

Expenditure	Amount	Income	Amount
To Admission Promotion Exps.	1,46,244.00	By Fee Receipts from Students	1,28,25,000.00
To Advertisement Exps.	8,53,119.00	By Misc. Receipt	8,90,247.00
To Affiliation/Approval Fee	5,00,031.00	By Intt on FDR	42,529.25
To Audit Fee	47,200.00	By Examination Fee	3,43,335.23
To Bank Charges	4,593.52		
To Campus Development	48,141.00		
To Computer Exps	1,27,329.00		
To Conveyance	4,371.00		
To Courier & Postage Exps.	3,003.00		
To Campus Development	81,810.00		
To Digital Library Exps.	36,998.00		
To Electricity Exp.	7,64,519.00		
To Enrollment Fee (BTE)	3,43,335.23		
To Evaluation Exps	1,89,425.00		
To Examination Exp.	7,48,139.00		
To House Keeping Exp	6,183.00		
To Faculty Development Exps	73,077.00		
To Insurance Exps.	74,020.00		
To Interest on T/L	34,74,117.00		
To Interest on V/L	1,77,926.63		
To Internet Exps	3,49,717.00		
To Lab Exps	1,58,936.00		
To Legal & Professional Exp	75,000.00		
To Misc. Exps	889.00		
To Management Exp	39,274.00		
To News Paper & Magzine Exps	6,669.00		
To Office Exp	4,569.00		
To Printing & Stationery	5,588.00		
To Program & Function Exps	1,14,204.00		
To Postage & Courier exps.	1,227.00		
To Repairing & Maintenance	1,27,067.00		
To Salary	99,31,639.85		
To Scholarship paid	18,034.00		
To Sports Exp.	11,632.40		
To Staff Welfare Exp.	14,499.31		
To Software Exp	15,623.04		
To Student Welfare exp.	24,234.18		
To Security Exps	2,95,585.00		
To Telephone Exp.	22,299.68		
To Training & Placement Exp	15,196.65		
To Uniform Exp.	39,989.00		
To Vehicle/Generator Running Exp.	4,67,075.00		
To Workshop Exps	4,22,316.00		
To Water Exps	1,80,348.71		
To Depreciation	40,30,190.00		
To Excess Of Income Over Expenditure	(99,74,272.72)		
	1,41,01,111.48		1,41,01,111.48

Accounting Policies enclosed as Annexure C form an integral part of these accounts

A copy of report of even date attached herewith

For ARSAN & CO
Chartered Accountants



Swamin Kumar Mishra)
Partner

Place: Lucknow
Date: 20.08.24

For SHRI MOTI SMRITI SHIKSHA EVAM WELFARE SOCIETY

श्री मोती स्मृति शिक्षा एवं वेलफेयर सोसाईटी
Manager
प्रबन्धक/सचिव

SHRI MOTI SMRITI SHIKSHA EVAM WELFARE SOCIETY
Reg. Off: E-281, Ravi Khand, Sharda Nagar, Lucknow-226005

Receipt & Payment for the period from 1st April, 2023 to 31st March, 2024

Receipt	Amount	Amount	Payment	Amount	Amount
Opening Balance			Expenses		
Bank Balance	3,115.34		Admission Promotion Exps.	1,46,244.00	
Cash in hand	1,36,032.00		Advertisement Exps.	8,53,119.00	
		1,39,147.34	Affiliation/Approval Fee	5,00,031.00	
			Bank Charges	4,593.52	
Income			Campus Development	48,141.00	
Tuition Fee	1,28,25,000.00		Computer Exps	1,27,329.00	
Misc. Receipt	8,90,247.00		Conveyance	4,371.00	
Intt on FDR	42,529.25		Courier & Postage Exps.	3,003.00	
Examination Fee	3,43,335.23	1,41,01,111.48	Campus Development	81,810.00	
Addition in Capital		45,00,000.00	Digital Library Exps.	36,998.00	
			Electricity Exp.	7,64,519.00	
Fee Receivable		7,00,000.00	Enrollment Fee (BTE)	3,43,335.23	
			Evaluation Exps	1,89,425.00	
Unsecured Loans		70,65,000.00	Examination Exp.	7,48,139.00	
			House Keeping Exp	6,183.00	
			Faculty Development Exps	73,077.00	
			Insurance Exps.	74,020.00	
			Interest on T/L	35,21,316.57	
			Interest on V/L	1,77,926.63	
			Internet Exps	3,49,717.00	
			Lab Exps	1,58,936.00	
			Legal & Professional Exp	75,000.00	
			Misc. Exps	889.00	
			Management Exp	39,274.00	
			News Paper & Magzine Exps	6,669.00	
			Office Exp	4,569.00	
			Printing & Stationery	5,588.00	
			Program & Function Exps	1,14,204.00	
			Postage & Courier exps.	1,227.00	
			Repairing & Maintenance	1,27,067.00	
			Salary	99,31,639.85	
			Scholarship paid	18,034.00	
			Sports Exp.	11,632.40	
			Staff Welfare Exp.	14,499.31	
			Software Exp	15,623.04	
			Student Welfare exp.	24,234.18	
			Security Exps	2,95,585.00	
			Telephone Exp.	22,299.68	
			Training & Placement Exp	15,196.65	
			Uniform Exp.	39,989.00	
			Vehicle/Generator Running Ex	4,67,075.00	
			Water Exps	1,80,348.71	
			Workshop Exps	4,22,316.00	2,00,45,193.76
			Addition in FA		14,70,908.06
			Loan & Advance		
			Advance to Staff		65,500.00
			Repayment of Loans		42,55,569.00
			Accured FDR		36,695.75
			TDS		3,03,199.85
			Sundry Creditors		26,832.00
			Bank Accounts		
			Prathama Gramin A/c No. 4344	32,441.05	
			Prathama Bank A/c No. 5132	78,209.52	
			BOB Bank A/c No. 3561	10,591.22	
			Cash in hand	1,80,118.18	3,01,359.97
		2,65,05,258.82		0.00	2,65,05,258.82



Accounting Policies enclosed as Annexure C form an integral part of these accounts

Report of even date attached herewith

For ARSAN & CO

Chartered Accountants

(Swadhin Kumar Mishra)

Partner

Place: Lucknow

Date: 20.08.24

For SHRI MOTI SMRITI SHIKSHA EVAM WELFARE SOCIETY

श्री मोती स्मृति शिक्षा एवं वेलफेयर सोसाइटी

प्रबंधक/सचिव

SHRI MOTI SMRITI SHIKSHA EVAM WELFARE SOCIETY
Reg. Off: E-281, Ravi Khand, Sharda Nagar, Lucknow-226005

Annexure A
Fixed Assets Statement as on 31.03.2024

Particulars	Rate of Dep.	Opening Bal. as on 01.04.23	Addition		Sale	Gross Assets as on 31.03.24	Dep.	Net Assets as on 31.03.24
			Bef. Sept.-23	Aft. Sept-23				
Land A/c	0%	25,01,321.00	-	-	-	25,01,321.00	-	25,01,321.00
Building	10%	2,85,06,411.00	1,42,532.06	4,56,921.00	-	2,91,05,864.00	28,87,740.00	2,62,18,124.00
Air Conditioner	15%	11,124.00	48,025.00	31,655.00	-	90,804.00	11,246.00	79,558.00
Automatic Stabilize	15%	7,370.00	-	-	-	7,370.00	1,106.00	6,264.00
Battreires	15%	41,337.00	-	-	-	41,337.00	6,201.00	35,136.00
Books	15%	5,91,602.00	48,489.00	66,959.00	-	7,07,050.00	1,01,036.00	6,06,014.00
Bus	15%	10,35,620.00	-	-	-	10,35,620.00	1,55,343.00	8,80,277.00
CCTV	15%	1,987.00	-	-	-	1,987.00	298.00	1,689.00
Cooler	15%	13,877.00	-	-	-	13,877.00	2,082.00	11,795.00
Equipments	15%	18,48,253.00	2,36,169.00	78,959.00	-	21,63,381.00	3,18,585.00	18,44,796.00
Fire Safety Equipm	15%	51,939.00	-	-	-	51,939.00	7,791.00	44,148.00
Generator	15%	39,321.00	-	-	-	39,321.00	5,898.00	33,423.00
Lab Equipment	15%	9,24,014.00	-	3,61,199.00	-	12,85,213.00	1,65,692.00	11,19,521.00
Mobile	15%	29,203.00	-	-	-	29,203.00	4,380.00	24,823.00
Refrigrator	15%	8,939.00	-	-	-	8,939.00	1,341.00	7,598.00
Solar Inverter	15%	17,625.00	-	-	-	17,625.00	2,644.00	14,981.00
Solar Street Light	15%	21,791.00	-	-	-	21,791.00	3,269.00	18,522.00
Sports Goods	15%	16,278.00	-	-	-	16,278.00	2,442.00	13,836.00
Tower	15%	15,620.00	-	-	-	15,620.00	2,343.00	13,277.00
Mobile	15%	6,212.00	-	-	-	6,212.00	932.00	5,280.00
Projector	15%	19,210.00	-	-	-	19,210.00	2,882.00	16,328.00
Water Cooler	15%	30,181.00	-	-	-	30,181.00	4,527.00	25,654.00
Water Purifier	15%	3,134.00	-	-	-	3,134.00	470.00	2,664.00
Computer	40%	1,92,493.00	-	-	-	1,92,493.00	76,997.00	1,15,496.00
Furniture	10%	23,08,933.00	-	-	-	23,08,933.00	2,30,893.00	20,78,040.00
Electrical Fitting	10%	3,40,524.00	-	-	-	3,40,524.00	34,052.00	3,06,472.00
Total		3,85,84,319.00	4,75,215.06	9,95,693.00	-	4,00,55,227.00	40,30,190.00	3,60,25,037.00
Grand Total		3,85,84,319.00	4,75,215.06	9,95,693.00	-	4,00,55,227.00	40,30,190.00	3,60,25,037.00



श्री मोती स्मृति शिक्षा एवं वेलफेयर सोसाइटी
प्रबंधक/सचिव

Annexure B

List of Sundry Creditors as on 31.03.2024

S.No.	Particulars	Amount
1	A C Traders	15,153.00
2	Agarwal Traders	94,153.00
3	Rewatkar Agencies	64,121.00
4	Assam Wood Product	99,889.00
5	Raghav Ventures LLP	15,445.00
6	Omkareshwar Industries	54,154.00
7	New Advertisers (AI)	2,564.00
	Total	3,45,479.00



श्री मोती स्मृति शिक्षा एवं वेलफेयर सासाईटी


प्रबंधक/सचिव

Annexure C

Accounting Policies For The Year Ended 31st March 2024
Annexed To And Forming integral Part of Financial Statements

- 1 The Accounts are prepared on Historical Cost Convention basis.
- 2 The Trust follows accrual system in the preparation of the accounts.
- 3 Previous years figures have been regrouped/restated wherever necessary to make them comparable with the current years figures.



For ARSAN & CO
Chartered Accountants

(Swadhin Kumar Mishra)
Partner

Place: Lucknow
Date: 20.08.24

For SHRI MOTI SMRITI SHIKSHA EVAM WELFARE SOCIETY

श्री मोती स्मृति शिक्षा एवं वेलफेयर सोसाइटी
Manager

प्रबन्धक/सचिव

ARSAN & Co

LUCKNOW
CHARTERED ACCOUNTANTS

K-249, AASHIYANA COLONY
123, 1st floor Ansal City Centre
Behind Tulsi Theater Building, Hajratganj
Lucknow.
0522-3910215, 9415465902

TO WHOM SO EVER IT MAY CONCERN

This is to certify to the best of our knowledge and belief and according to the information and explanations given to us and shown by the relevant books of accounts and records, that **SHRI MOTI SMRITI SHIKSHA EVAM WELFARE SOCIETY**. Regd. off. E-281, Ravi Khand, Sharda Nagar, Lucknow-226005 has incurred the following branch wise expenditures during the FY 2023-24 in its Technical Institution i.e Shri Moti Smriti Institute Of Technology, run & managed by the society.

The details of total expenditures are enclosed with this certificate.

ARSAN & CO
CHARTERED ACCOUNTANTS



[Handwritten Signature]
CA. Swadhin Kumar Mishra
(Partner)

Place: Lucknow
Date: 09.01.2025

FY - 2023-24

Mechanical Engineering Production

S no.	Particulars	Total Budget -		Actual Expenditure -	
		Non Recurring	Recurring	Non Recurring	Recurring
		(Amt in Rs.)	(Amt in Rs.)	(Amt in Rs.)	(Amt in Rs.)
1	Maintenance cost	-	27,000	-	22,540
2	Consumable materials	-	35,000	-	34,756
3	Salaries	-	17,74,000	-	17,61,753
4	Expenses on seminar/Training / Faculty Development	-	18,000	-	12,963
5	Annual Events expenses	-	27,000	-	20,258
6	Travel expenses	-	89,000	-	83,629
7	Advertisement and printing	-	1,60,000	-	1,51,333
8	Water expenses	-	35,000	-	31,992
9	Power Expenses	-	1,42,000	-	1,35,616
10	Security expenses	-	53,000	-	52,433
	Total	-	23,60,000	-	23,07,274
	Non- recurring Expenditure	-	-	-	-
1	Civil / Construction costs	1,06,000	-	1,06,336	-
2	Equipment (Laboratory)	62,000	-	55,900	-
3	Capitals items	1,06,000	-	98,686	-
	Total	2,74,000	-	2,60,921	-

FY - 2023-24

Mechanical Engineering Automobile

S no.	Particulars	Total Budget -		Actual Expenditure -	
		Non Recurring	Recurring	Non Recurring	Recurring
		(Amt in Rs.)	(Amt in Rs.)	(Amt in Rs.)	(Amt in Rs.)
1	Maintenance cost	-	31,000	-	26,256
2	Consumable materials	-	41,000	-	40,485
3	Salaries	-	20,66,000	-	20,52,152
4	Expenses on seminar/Training / Faculty Development	-	21,000	-	15,100
5	Annual Events expenses	-	31,000	-	23,598
6	Travel expenses	-	1,03,000	-	97,414
7	Advertisement and printing	-	1,86,000	-	1,76,278
8	Water expenses	-	41,000	-	37,265
9	Power Expenses	-	1,65,000	-	1,57,971
10	Security expenses	-	62,000	-	61,076
	Total	-	27,47,000	-	26,87,594
	Non- recurring Expenditure	-	-	-	-
1	Civil / Construction costs	1,24,000	-	1,23,864	-
2	Equipment (Laboratory)	72,000	-	65,114	-
3	Capitals items	1,24,000	-	1,14,953	-
	Total	3,20,000	-	3,03,930	-



भोतो स्मृति शिक्षा एव वेतकेयर सोसाइटी

प्रबन्धक/साचव

FY - 2023-24
Electrical Engineering

S no.	Particulars	Total Budget -		Actual Expenditure -	
		Non Recurring	Recurring	Non Recurring	Recurring
		(Amt in Rs.)	(Amt in Rs.)	(Amt in Rs.)	(Amt in Rs.)
1	Maintenance cost	-	45,000	-	38,145
2	Consumable materials	-	60,000	-	58,818
3	Salaries	-	30,02,000	-	29,81,428
4	Expenses on seminar/Training / Faculty Development	-	30,000	-	21,937
5	Annual Events expenses	-	45,000	-	34,283
6	Travel expanses	-	1,50,000	-	1,41,526
7	Advertisement and printing	-	2,70,000	-	2,56,102
8	Water expenses	-	60,000	-	54,140
9	Power Expenses	-	2,40,000	-	2,29,505
10	Security expenses	-	90,000	-	88,733
	Total	-	39,92,000	-	39,04,617
	Non- recurring Expenditure	-	-	-	-
1	Civil / Construction costs	1,80,000	-	1,79,953	-
2	Equipment (Laboratory)	1,05,000	-	94,600	-
3	Capitals items	1,80,000	-	1,67,007	-
	Total	4,65,000	-	4,41,559	-

FY - 2023-24
Civil Engineering

S no.	Particulars	Total Budget -		Actual Expenditure -	
		Non Recurring	Recurring	Non Recurring	Recurring
		(Amt in Rs.)	(Amt in Rs.)	(Amt in Rs.)	(Amt in Rs.)
1	Maintenance cost	-	23,000	-	19,072
2	Consumable materials	-	30,000	-	29,409
3	Salaries	-	15,01,000	-	14,90,714
4	Expenses on seminar/Training / Faculty Development	-	15,000	-	10,969
5	Annual Events expenses	-	23,000	-	17,142
6	Travel expanses	-	75,000	-	70,763
7	Advertisement and printing	-	1,35,000	-	1,28,051
8	Water expenses	-	30,000	-	27,070
9	Power Expenses	-	1,20,000	-	1,14,752
10	Security expenses	-	45,000	-	44,367
	Total	-	19,97,000	-	19,52,309
	Non- recurring Expenditure	-	-	-	-
1	Civil / Construction costs	90,000	-	89,976	-
2	Equipment (Laboratory)	53,000	-	47,300	-
3	Capitals items	90,000	-	83,503	-
	Total	2,33,000	-	2,20,780	-



श्री मोती स्मृति शिक्षा एवं वेल्फेयर सोसाइटी

प्रबन्धक/सचिव

FY - 2023-24
Computer Science and Engineering

S no.	Particulars	Total Budget -		Actual Expenditure -	
		Non Recurring	Recurring	Non Recurring	Recurring
		(Amt in Rs.)	(Amt in Rs.)	(Amt in Rs.)	(Amt in Rs.)
1	Maintenance cost	-	25,000	-	21,054
2	Consumable materials	-	33,000	-	32,465
3	Salaries	-	16,57,000	-	16,45,593
4	Expenses on seminar/Training / Faculty Development	-	17,000	-	12,108
5	Annual Events expenses	-	25,000	-	18,923
6	Travel expanses	-	83,000	-	78,115
7	Advertisement and printing	-	1,49,000	-	1,41,355
8	Water expenses	-	33,000	-	29,882
9	Power Expenses	-	1,33,000	-	1,26,675
10	Security expenses	-	50,000	-	48,976
	Total	-	22,05,000	-	21,55,146
	Non- recurring Expenditure	-	-	-	-
1	Civil / Construction costs	99,000	-	99,325	-
2	Equipment (Laboratory)	58,000	-	52,214	-
3	Capitals items	99,000	-	92,179	-
	Total	2,56,000	-	2,43,718	-



श्री मोती स्मृति शिक्षा एवं वेलफेयर सोसाइटी

प्रबन्धक / सचिव