

HANSMUKH KOTHARI & ASSOCIATES

CHARTERED ACCOUNTANTS

273, IInd Floor, Gomti Vila, Zone-II, M.P. Nagar, Bhopal-M.P. – 462011

Mobile – 9425674122

AUDITOR'S REPORT

We have audited the attached Balance sheet of **M.B.A. Full Time & M.B.A. Part Time Courses of Technocrats Institute of Technology-MBA**, Bhopal (Run by **Chandravadani Mahila Shiksha Foundation**) as at **31st March 2025** together with the Income & Expenditure Account of the **M.B.A. Full Time & M.B.A. Part Time Courses of Technocrats Institute of Technology - MBA**, for the year ending **31st March 2025** annexed thereto and we report as under:

- (a) We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purposes of the audit.
- (b) In our opinion, proper books of account have been kept by the Institution so far as appears from our examination of the books.
- (c) The Balance Sheet and Income & Expenditure Account dealt with by this report are in agreement with the books of account.
- (d) According to information and explanation given to us and books of accounts produced before us, there is no material concealment and misrepresentation about financial affairs.
- (e) No expenses of any other course of Institution included in the Income and Expenditure Account. Where-ever the resources are shared with other courses also common expenses have been apportioned on proper basis and not in the arbitrary manner.
- (f) In our opinion, and to the best of our information and according to the explanations given to us, the said Balance Sheet and Income & Expenditure Account give a true and correct view in conformity with accounting principles generally accepted in India.
- (i) In so far as it related to the Balance Sheet, of the state of affairs of the **M.B.A. Full Time & M.B.A. Part Time Courses of Technocrats Institute of Technology- MBA**, as at **31st March, 2025** and
- (ii) In so far as it relates to the Income & Expenditure Account, of deficit of **Technocrats Institute of Technology-MBA**, for the period ended on that date.

For HANSMUKH KOTHARI & ASSOCIATES
CHARTERED ACCOUNTANTS



(HANSMUKHKOTHARI)
PROPRITOR
M.No. 077070

PLACE: BHOPAL
DATE: 03-05-2025

UDIN No. 25077070 BMZ WQF5832

(Courses:- MBA)

Dated : 03.05.2025

TECHNOCRATS INSTITUTE OF TECHNOLOGY-MBA**FEE RECEIPTS A/C FOR THE YEAR ENDED ON 31.03.2025.**

PARTICULARS	TOTAL
Fee Receipts	40341182.68
Exam Fee Receipts	2703291.00
Miscellaneous Receipts	197949.00
TOTAL	43242422.68


ACADEMIC EXPENDITURE A/C FOR THE YEAR ENDED ON 31.03.2025.

PARTICULARS	TOTAL
Advertisement & Publicity	7500.00
Affiliation fee to B.U.	98467.70
Bank Charges	16.52
College & Office Expenses	674862.00
Conveyance Expenses	23556.00
Counselling Fee & Expenses	6700.00
Depreciation	5756494.30
Electricity Expenses	307940.00
Employees Welfare Expenses	2285.00
Employers contribution to EPF	70200.00
Exam Expenses	3086887.00
Expenses of Development	714451.00
Fee to AFRC	26534.00
Fee to AICTE	440000.00
Fee to NBA	23600.00
Horticulture Expenses	237040.00
Insurance Expenses	12150.00
Lab & Consumables Expenses	501057.00
Legal Expenses	3570.00
News Paper Periodicals & Journals	943595.00
Printing & Stationery	526094.00
Property / Diversion fee / Municipal Tax Exp.	44857.00
Repair & Maintenance Expenses	5352429.00
Salary Expenses	26080119.00
Seminar / Confrence Expenses	787262.00
Sports & Cultural Activities	425069.00
Telephone/Internat Expenses	88500.00
Training and Placement Expenses	31194.00
Travelling Expenses	6800.00
TOTAL	46279229.52
EXCESS EXPENDITURE OVER INCOME	3036806.84

As per our report of even date

For HANSMUKH KOTHARI & ASSOCIATES For TECHNOCRATS INST. OF TECHNOLOGY - MBA

Chartered Accountant


(HANSMUKH KOTHARI)

Proprietor

Membership No. 077070

PAN : ACMPK3185A

UDIN No. 25077070BM2WQF5832


(CHAIRPERSON)

Place : Bhopal

Dated : 03.05.2025

TECHNOCRATS INSTITUTE OF TECHNOLOGY-MBA

FIXED ASSETS AS AT 31.03.2025.

Schedule - 1

Sl.	PARTICULARS	GROSS BLOCK		
		Balaance as at 31.03.2024	Additions	Balaance as at 31- 03-2025
1	Air Conditioners	12586.00		12586.00
2	Building	28156503.00		28156503.00
3	Computer	582733.00		582733.00
4	Furniture & Fixtures	4262372.00	637500.00	4899872.00
5	Library Books	1403288.00		1403288.00
6	Office Equipments	105290.00	4850.00	110140.00
7	Photo Copy Machine	289248.00		289248.00
8	Sound & Mic System	23866.00		23866.00
9	Television, Projector & Camara	87863.00	72101.00	159964.00
10	UPS For Computer	330918.00		330918.00
11	Vehicles	921576.00		921576.00
12	Water Cooler & Purifier	29644.00		29644.00
	TOTAL	36205887.00	714451.00	36920338.00



TECHNOCRATS INST. OF TECHNOLOGY (MBA)

(Run by Chandravadani Mahila Shiksha Samiti)

DEPRECIATION CHART 2024-25

SN	Name of Assets	Rate of Depr. as per IT Act	GROSS BLOCK				DEPRECIATION				NET BLOCK	
			Balaance as at 31.03.24	Addition	Sale/ Transfer	Balaance as at 31.03.25	Up to 31.03.24	Adj.	For the Year	Up to 31.03.25	As at 31.03.2025	As at 31.03.2024
1	Building - MBA	10%	32074678.00	0.00		32074678.00	6414935.60		3207467.80	9622403.40	22452274.60	25659742.40
2	Laboratory Equipment	15%	22275.00	0.00		22275.00	6682.50		3341.25	10023.75	12251.25	15592.50
3	Plant and Machinery	15%	973072.00	76951.00		1050023.00	280221.60		157503.45	437725.05	612297.95	692850.40
4	Furniture & Fixture	10%	6883003.00	637500.00		7520503.00	1376600.60		752050.30	2128650.90	5391852.10	5506402.40
5	Library Books- MBA	10%	4317059.00	0.00		4317059.00	863411.80		431705.90	1295117.70	3021941.30	3453647.20
6	Vehicle	15%	1137748.00	0.00		1137748.00	341324.40		170662.20	511986.60	625761.40	796423.60
7	ERP Software	40%	4133009.00	0.00		4133009.00	3099245.60		1033763.40	4133009.00	0.00	1033763.40
	TOTAL		49540844.00	714451.00	0.00	50255295.00	12382422.10	0.00	5756494.30	18138916.40	32116378.60	37158421.90

