

# **GUPTA VISHAL & CO.**

Chartered Accountant

Shop no-8, 2<sup>nd</sup> Floor, 788

VIP Complex, Dada Bari, Kota

Phone No-8094720999



## **AUDIT REPORT**

### **RAJASTHAN TECHNICAL UNIVERSITY, KOTA**

#### **AKELGARH, RAWATBHATA ROAD, KOTA**

We have audited the attached Balance Sheet as on 31<sup>st</sup> March 2018 and Income & Expenditure A/c for the year ended 31<sup>st</sup> March 2018 of the University for the year ended on that date, annexed thereto.

1. We Report that

- a) We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our Audit;
- b) In our opinion, proper books of account as required by law have been kept by the University 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 accounts;

Subject to the Schedule – XIX, in our opinion and to the best of our information and according to the explanations given to us, the accounts given a true and fair view:

- a) In the case of the Balance Sheet, of the state of affair of the University as at 31 March 2018, and
- b) In the case of the Income & Expenditure A/c, of the surplus of the University for the Year ended on this date.

**For Gupta Vishal & Co.**

Chartered Accountants

(Vishal Gupta)  
Proprietor

Place: - Kota

Date: 29.10.2018

M.No. 418830

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## **RAJASTHAN TECHNICAL UNIVERSITY, KOTA** **AKELGARH, RAWATBHATA ROAD, KOTA**

### **SCHEDULE – XIX**

#### **(A) NOTES FORMING PART OF AUDIT REPORT (31/03/2018)**

- a) The University is having cash system of accounting in this system also there should be time limit for reimbursement or payment of expenses and adjustment of advances.
- b) That from earlier years, the University Engineering college has changed the policy for charging of depreciation and depreciation up to 31.03.2005 have been transferred to depreciation reserve A/c and no depreciation have been charged during the year by adopting past practice. Thus, the Income & Expenditure A/C for this year is subject to depreciation.
- c) We have been informed that the various payments made during the year are as per the norms of the Rajasthan Technical University, University of Rajasthan, Jaipur and/or rules and regulations of State Government.
- d) **Bank Accounts (Current and Savings):-**
- i) RTU, Kota having Bank A/c in Punjab National Bank, Kota (A/C NO. 21-185) for the collection of all types of University Exam Fee through online payment gateway system for which monthly cash book has been maintained in IUMS Software. Closing balances of that account as on 31.03.2018 is Rs. 14992670.62 (including auto sweep balance of Rs. 6950000.00). University Income/Fees have been verified





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- under the different heads of income/fee as per records provided to us. The closing balance of that a/c is reconciled with bank balance as on 31.03.2018.
- ii) RTU, Kota having Bank A/c in PNB, Kota (A/C NO. 21-1046) for the payment purpose, in which fee/revenue (other than on-line fee) is also deposited by university from time to time. Monthly Cash Book has been maintained in IUMS Software properly. The closing balance of the Cash Book of above account is 71197161.93 (including closing balance of auto sweep a/c Rs. 70100000), which is reconciled with Bank Statement as on 31.03.2018.
- iii) Two separate bank accounts (Current) are also being maintained in PNB Bank for the collection of Hostel Fee (A/c No. 21-501) and Academic Fee (A/c No. 21-495) since 2015-16 and one saving bank a/c for the collection of affiliation and inspection fees has been maintained with Kotak Mahindra Bank, Kota. Monthly Cash Books of the above bank accounts have been maintained in IUMS Software. The closing balances of above bank accounts are reconciled with Bank Statements.
- iv) During the Current Financial year 2017-18, Three separate Bank accounts (A/c No. 018401007620, 018401007625 and 018401007626) opened with the ICICI Bank for the purpose of online collection of fees. Monthly Cash Books of the above bank accounts have been maintained in IUMS Software. The closing balances of above bank accounts are reconciled with Bank Statements.
- e) We have been informed that rules of various acts e.g. Income Tax Act, Provident Fund Act, VAT Act, Service Tax Act, GST etc as applicable have been complied upon by the University during the year under audit.



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- f) Hostel fee A/c's are taken into the books of University since year 2009-10, However, all the assets & liabilities as on the date of merger, had not been transferred to University. It is also informed that Profit & Loss and Balance Sheet of Hostel had not been prepared separately from 2002 onwards. Hence, it is recommended that all the books of hostel should be got audited and then consolidate into books of University. However, regular income/expenses of the hostel have been accounted for in the books of University from 2009-10 onwards.
- g) Closing Balance of EPF (Employee Contribution) as on 31<sup>st</sup> March 2018 is Rs. 40713.00 (Dr.) shown under the head current liabilities, that amount was remained due to following reason and same was outstanding since opening:-
- a) Rs. 7737/- (Dr.) pertaining to PF deduction of Shri VVDN Kamesh deposited in twice in the month of Dec-2015.
  - b) Rs. 51040/- (Dr.) pertaining to NPS deduction but deposited into PF a/c in FY 2014-15.
  - c) Rs. 8132/- (Cr.) pertaining to deduction of employee (ANM) but payment not made to PF (F.Y. 2013-14).
  - d) Rs. 5800/- (Cr.) dated 04/05/2013 pertaining to deduction of daily wages but payment not made to PF (FY 2013-14).
  - e) Rs. 1936/- (Cr.) dated 09/05/2013 pertaining to deduction of employee (VVDN Kamesh) but payment not made to PF (FY 2013-14).
  - f) Rs. 2191/- (Cr.) pertaining to opening balance difference from 2012-13 (FY 2013-14).

Hence, it is recommended that all the books of PF A/c's should be got audited separately.



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- h) **AG Audit:** - C&AG Audit till the F.Y. 2016-17 were done and reports are also under the consideration. It is informed by the management that remedial actions/compliances are in progress to comply the discrepancies find out by the C & AG.


**For GUPTA VISHAL & Co.**

Chartered Accountants

  
(Vishal Gupta)  
Proprietor  
M. No. 418830

Place: KOTA  
Date: 29/10/2018

**For: RAJASTHAN TECHNICAL UNIVERSITY, KOTA**

  
Assistant Registrar (F&A)  
सहायक कुलसचिव (वित्त एवं लेखा) एवं  
आहरण एवं वितरण अधिकारी  
राजस्थान तकनीकी विश्वविद्यालय, कोटा

  
Comptroller  
वित्त नियंत्रक  
राजस्थान तकनीकी विश्वविद्यालय, कोटा





**RAJASTHAN TECHNICAL UNIVERSITY, KOTA**  
**AKELGARH, RAWATBHATA ROAD, KOTA**

**(B) COMMENTS OF VOUCHING AND LEDGER SCRUTINY & GENERAL NOTES :**

- 1) In course of audit we have checked the Vouchers, Books of Accounts and Financial Statements prepared by University and we presume that all these are prepared as per norms & procedures of University. As such we have checked the procedural aspect as far as possible, which are relevant for the Audit Report of the University. It is informed that the detailed internal procedure is looked upon by University administration as per norms, which has been checked and verified by C&AG.
- 2) In relation to our observation with regards to employees emoluments, reimbursements & benefit etc. It is informed that the payments are made as per the rules, office orders & system followed in the earlier year.
- 3) As per books produced to us, the closing balance as on 31.03.2018 of the Investment made in FDR's was Rs. 3141746008.00. The difference in FDR as per books and physical balance of Rs. 926800/- is brought forward from previous years. Balances of Investments in FDR's are reconciled with relevant vouchers/letters & orders issued for the renewal/fresh FDR's through FDR file maintained by the university. Reconciled Ledger of FDR/FDR Statements as on 31.03.2018 as provided by management is enclosed given in Annexure – I.
- 4) As per policy of University, the Earnest Money Deposit (EMD) not claimed up to 3 years should be transferred to General Fund. No such age-wise list produced to us for old EMD amount of Rs. 1615576/- lying outstanding as on 31.3.2018.



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- 5) Security Deposits (SD) older than 3 years have not been transferred to General Fund. No age-wise list was produced to us for old SD amount of Rs. 154008/- lying outstanding as on 31.03.2018.
- 6) Performance Guarantee (PG) older than 3 years has not been transferred to General Fund. No age-wise list was produced to us for old PG amount of Rs. 7267/- lying outstanding as on 31.03.2018.
- 7) **FIXED ASSETS**: In relation to fixed asset:-
- (a) Only Stock (DSR) register is maintained by the University.
  - (b) Fixed assets index number should be marked on the respective assets.
  - (c) Insurance of the buildings should be done by the University.
- We suggest that there should be proper register of the fixed assets and should be checked and verified by the authorities periodically.
- 8) **ADVANCES (ASSET)**:
- a) **Advance/Imprest to Employees**: - Ageing statement should be prepared for strict recovery and recovery of interest on outstanding amount as per rules/provisions laid down in GF&AR. The balance of the account is netting of debit and credit balances. In many accounts, no recovery/adjustment action has been taken place during the year under audit. Even advances to same persons are stood on various places. Outstanding advance to employee as on 31.03.2018 are Rs. 948710/- (Net) and Imprest balance as on 31.03.2018 are Rs. 47442/- (Net).
  - b) **Advance to COE/Colleges/Coordinators**: As on 31<sup>st</sup> March 2018, Advance balances of Rs. 4756.00 (Net) and Rs. 402225.00 (Net) are lying outstanding against the Colleges/Coordinators respectively since a long time. While, Advance to COE a/c is showing credit balance of Rs. 213307.00, which is subject to





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reconciliation. Proper efforts should be made for adjustment, if pending/recovery, if any.

In the case of Mr. Trilok Gupta, Coordinator (Udaipur), an advance of Rs. 48839/- was recoverable as on 01/04/2012. Rs. 48839/- had been adjusted in twice on 21/04/ 2012 & 14/05/2012 vide Voucher No. 125 & 283. Therefore, credit balance of Rs. 48839 in favor of Mr. Trilok Gupta is lying in books since 31/03/2013. Same is still payable. Hence, it is recommended that excess deduction should be refund to respective party.

c) **Advances for Capital Work**: - Position as on 31<sup>st</sup> March 2018 is as under: -

S.NO.	Name of the agencies	Amount (Rs.)	Purpose
1.	PWD, Kota	140235.00	Lying since opening -Cabling Work
2.	RSRDC, Kota	20500000.00	Construction of Boys Hostel
3.	UIT, Kota	19289.00	Outstanding since opening
4.	The Ex. Engineer, PHED, Dadabari, Kota	2200000.00	Construction of Overhead Tank, G.L.R. and connecting line.
	<b>TOTAL</b>	<b>22859524.00</b>	

9) The following sundry debtor's /advances/misc. assets are lying in the books since long back.

Agarwal Electronics	Rs. 880/-
Hostel Caution Money	Rs. 338750/-
Bharat Scan & Guide	Rs. 572/-
Receivable from RPET fees	Rs. 461191/-
RTU/RMCATT/2007	Rs. 200000/-
SDP Project	Rs. 100000/-
CAS Project	Rs. 2301980/-
CH Instrument Inc. USA	Rs. 389111/-
EDP	Rs. 193972/-
TDS Paid on FDR	Rs. 1049177/-
Security Deposit Paid	Rs. 444108/-





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There should be proper efforts to be taken for recovery or adjustment, if pending on above referred accounts.

11) Following statutory dues are outstanding / paid in excess as on 31.03.2018: -

- NPS Rs. 138588/- (Cr.) was outstanding due to non-availability of PRAN no. of the respective employees as on 31.03.2018.
- Labour Cess Rs. 552181/- (Cr.)
- TDS on Contractors- Rs. 13140.00 (Dr.)

12) **Sale of Raddi (Waste Papers):-** RTU sold raddi (waste papers) of Rs. 2110000.00 to M/s Anmol Trading Co., New Delhi during the year 2017-18 and collected the amount through NEFT/RTGS into university PNB Bank a/c 21-1046.

13) **E-TDS Returns:-** Quarterly E-TDS returns for TDS on Salary (Form 24Q) and other than salary (Form 26Q) have been filed by university as per provisions laid down in IT Act, 1961.

14) **Provision for Gratuity and Leave Encashment:-** RTU created separate Gratuity Fund and Leave Encashment Fund under the LIC of India for the benefit of its employees as per decision of management. During the year under audit Rs. 1295626/- and Rs. 12710295/- paid for RTU Group Gratuity Assurance Scheme and RTU Group Leave Encashment Scheme respectively. The same had been considered as expenditure under the head payment & Provision for Employees. It is suggested that separate audit should be done for Gratuity Fund being a Trust.



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- 15) As per notification dated 24/06/2011 issued by Technical Education Department, Government of Rajasthan Jaipur, RTU created separated “**RTU Kota Employee Provident Fund Regulation 2011**” for the benefit of its employees out of the subscription received from the subscribers and the contribution made by the university. The accounts of the PF Fund are being maintained by the PF Cell under the administrative control of finance officer. During the year total subscription amount of Rs. 45111334/- paid towards EPF contributions to PF Cell by the university.
- 16) Previous year's figures have been re- arranged and re-grouped, whenever necessary for the purpose of comparison.
- 17) Supporting vouchers have been checked as made available to us.


For **GUPTA VISHAL & Co.**

Chartered Accountants

  
(Vishal Gupta)  
Proprietor  
M. No. 418830

Place: KOTA  
Date: 29.10.2018

For: RAJASTHAN TECHNICAL UNIVERSITY, KOTA

  
Assistant Registrar (F&A)  
सहायक कुलसचिव (वित्त एवं लेखा) एवं  
आहरण एवं वितरण अधिकारी  
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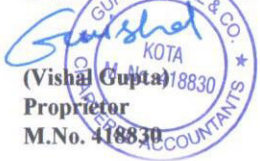


**RAJASTHAN TECHNICAL UNIVERSITY**Akelgarh, Rawatbhata Road, Kota**BALANCE SHEET AS ON 31.03.2018**

LIABILITIES	SCH	AMOUNT (C.Y.)	AMOUNT (P.Y.)	ASSETS	SCH	AMOUNT (C.Y.)	AMOUNT (P.Y.)
General & Other Funds	I	4,315,355,652.03	3,827,278,484.55	Fixed Assets (Gross Block)	III	1,029,150,186.00	901,253,924.00
Current Liabilities & Provisions	II	32,105,839.00	42,455,392.00	Investments (FDR)	IV	3,141,746,008.00	2,764,090,778.00
				Advances	V	22,470,841.00	63,047,720.00
				Misc. Assets	VI	4,636,334.00	4,895,206.00
				Cash & Bank Balance	VII	149,458,122.03	136,446,248.55
		<u>4,347,461,491.03</u>	<u>3,869,733,876.55</u>			<u>4,347,461,491.03</u>	<u>3,869,733,876.55</u>

**NOTES TO ACCOUNTS - SCHEDULE-XIX****AS PER OUR REPORT ON EVEN DATE**


For Gupta Vishal & Co.  
Chartered Accountants

  
(Vishal Gupta)  
Proprietor  
M.No. 418830

Place: Kota

Date : 29/10/2018

FOR RAJASTHAN TECHNICAL UNIVERSITY, KOTA

  
Assistant Registrar (F&A)  
सहायक कुलसचिव (वित्त एवं लेखा) एवं  
आहरण एवं निवारण अधिकारी  
राजस्थान तकनीकी विश्वविद्यालय, कोटा


  
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राजस्थान तकनीकी विश्वविद्यालय, कोटा

**RAJASTHAN TECHNICAL UNIVERSITY**

Akelgarh, Rawatbhata Road, Kota

**INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2018**

PARTICULARS	SCH	AMOUNT (C.Y.)	AMOUNT (P.Y.)	PARTICULARS	SCH	AMOUNT (C.Y.)	AMOUNT (P.Y.)
To Payment & Provision for Employees	VIII	315,225,632.00	322,160,211.00	By Income from Collection of fees	XIV	796,134,945.77	820,167,020.58
To Administrative Expenses	IX	45,831,533.00	42,437,623.54	By Interest Income	XV	211,798,690.18	183,856,595.00
To Educational Expenses	X	49,548,165.00	41,956,308.00	By Hostel Income	XVI	6,667,015.00	7,055,320.00
To Examination Expenses	XI	122,899,886.00	135,039,534.00	By Misc. Income	XVII	22,058,914.00	6,065,659.00
To Hostel Expenses	XII	5,041,152.00	-	By DST Income		779,521.00	1,267,139.00
To Misc. Expenses	XIII	9,666,684.47	1,328,593.00				
To DST Expenses	XVIII	992,284.00	584,150.00				
To Surplus (Being the excess of Income over Exp. transf. to General Fund)		488,233,749.48	474,905,314.04				
		<u>1,037,439,085.95</u>	<u>1,018,411,733.58</u>			<u>1,037,439,085.95</u>	<u>1,018,411,733.58</u>

**NOTES TO ACCOUNTS - SCHEDULE-XIX****AS PER OUR REPORT ON EVEN DATE**For Gupta Vishal & Co.  
Chartered Accountants


(Vishal Gupta)  
Proprietor  
M.No. 418830

Place: Kota  
Date : 29/10/2018

FOR RAJASTHAN TECHNICAL UNIVERSITY, KOTA

*Mang.*

Assistant Registrar (F&A)  
सहायक कुलसचिव (वित्त एवं लेखा) एवं  
आहरण एवं वितरण अधिकारी  
राजस्थान तकनीकी विश्वविद्यालय, कोटा

*B.*

Comptroller  
वित्त नियंत्रक  
राजस्थान तकनीकी विश्वविद्यालय, कोटा



**SCHEDULE FORMING PART OF BALANCE SHEET AS ON 31.03.2018**

PARTICULARS	AMOUNT (C.Y.)	AMOUNT (P.Y.)
<b>SCHEDULE-I</b>		
<b>(A) GENERAL FUND</b>		
Opening Balance	3,716,649,466.55	3,241,747,649.01
Adjustment Made During the year	105,573,918.00	(3,496.50)
Surplus from Income & Expenditure A/c	488,233,749.48	474,905,314.04
(Total - A)	<b>4,310,457,134.03</b>	<b>3,716,649,466.55</b>
<b>(B) OTHER FUNDS</b>		
VC Welfare Fund	151,313.00	151,313.00
Ind. Liason Fund	281,638.00	281,638.00
PMGSY Cont. Reserve	20,000.00	20,000.00
R & D Fund	186,093.00	186,093.00
University Development Fund (Trf to General Reserve )	-	95,730,500.00
Staff Welfare Fund With College Share of VC fund and SWF		
Opening Balance	4,259,474.00	
Add: During the year	2,888,856.00	
Less: Paid During the Year	2,888,856.00	
	4,259,474.00	4,259,474.00
RPET Fund ((Trf to General Reserve )	-	10,000,000.00
(Total - B)	<b>4,898,518.00</b>	<b>110,629,018.00</b>
<b>TOTAL GENERAL &amp; OTHER FUNDS (A+B)</b>	<b>4,315,355,652.03</b>	<b>3,827,278,484.55</b>

**SCHEDULE-II**

**CURRENT LIABILITIES & PROVISIONS**

Deposits Payable	19,789,240.00	25,973,660.00
Other Current Liabilities	4,065,624.00	7,793,122.00
SD Payable	5,098,262.00	5,588,225.00
EMD payable	2,863,121.00	2,965,563.00
PG Payable	213,807.00	442,307.00
ECK Allumini Asso.	334,112.00	334,112.00
Sundry Creditors	(258,327.00)	(641,597.00)
	<b>32,105,839.00</b>	<b>42,455,392.00</b>

**SCHEDULE-IV**

**INVESTMENTS**

Fixed Deposits of RTU	3,141,746,008.00	2,764,090,778.00
	<b>3,141,746,008.00</b>	<b>2,764,090,778.00</b>

**NOTES TO ACCOUNTS - SCHEDULE-XIX**

**AS PER OUR REPORT ON EVEN DATE**

FOR RAJASTHAN TECHNICAL UNIVERSITY, KOTA

For Gupta Vishal & Co.  
Chartered Accountants

  
(Vishal Gupta)  
Proprietor  
M.No. 418830



Assistant Registrar (F&A)  
सहायक कुलसचिव (वित्त एवं लेखा) एवं  
आहरण एवं वितरण अधिकारी  
राजस्थान तकनीकी विश्वविद्यालय, कोटा



Comptroller

वित्त नियंत्रक  
राजस्थान तकनीकी विश्वविद्यालय, कोटा

Place: Kota

Date : 29/10/2018

**RAJASTHAN TECHNICAL UNIVERSITY****Akelgarh, Rawatbhata Road, Kota****SCHEDULE FORMING PART OF BALANCE SHEET AS ON 31.03.2018****DETAIL OF FIXED ASSETS****SCHEDULE-III**

NAME OF FIXED ASSETS	OPENING BALANCE AS ON 01.04.2017	ADDITION DURING THE YEAR	TOTAL	DEPRECIATION	CLOSING BALANCE AS ON 31.03.2018
Building	670,841,554.00	104,262,260.00	775,103,814.00	-	775,103,814.00
Computer	46,309,138.00	1,665,000.00	47,974,138.00	-	47,974,138.00
Furniture & Office Equipment	44,702,775.00	9,280,600.00	53,983,375.00	-	53,983,375.00
Library Books	42,304,312.00	5,648,352.00	47,952,664.00	-	47,952,664.00
Machine Equipment & tools	83,925,452.00	429,383.00	84,354,835.00	-	84,354,835.00
Airconditioning	3,765,506.00	4,612,917.00	8,378,423.00	-	8,378,423.00
Vehicles	2,388,516.00	1,997,750.00	4,386,266.00	-	4,386,266.00
Water Harvesting System	1,665,000.00	-	1,665,000.00	-	1,665,000.00
Software-Automation of Accounting System	5,351,671.00	-	5,351,671.00	-	5,351,671.00
<b>Total</b>	<b>901,253,924.00</b>	<b>127,896,262.00</b>	<b>1,029,150,186.00</b>	<b>-</b>	<b>1,029,150,186.00</b>

**NOTES TO ACCOUNTS - SCHEDULE-XIX  
AS PER OUR REPORT ON EVEN DATE**

For Gupta Vishal & Co.  
Chartered Accountants  
(Vishal Gupta)  
Proprietor  
M.No. 418830

Place: Kota  
Date: 29/10/2018

FOR RAJASTHAN TECHNICAL UNIVERSITY, KOTA

May.

सहायक कुलसचिव (वित्त एवं लेखा) एवं  
आहरण एवं वितरण अधिकारी  
राजस्थान तकनीकी विश्वविद्यालय, कोटा

Comptroller

वित्त नियंत्रक  
राजस्थान तकनीकी विश्वविद्यालय, कोटा



**SCHEDULE FORMING PART OF BALANCE SHEET AS ON 31.03.2018**

**SCHEDULE-V**

**ADVANCES**

Advances to COE	(213,307.00)	(213,307.00)
Advances to Colleges	4,756.00	4,756.00
Advances to Co-ordinators	402,225.00	402,225.00
Advances to Employee	948,710.00	1,554,262.00
Other Advances	496,978.00	496,978.00
Imprest	47,442.00	152,282.00
Advance to CPWD Ajmer	(2,075,487.00)	33,891,000.00
RSRDC, Kota	20,500,000.00	24,400,000.00
Advance to UIT KOTA	19,289.00	19,289.00
Advance to PWD KOTA	140,235.00	140,235.00
The Ex-Engineer, PHED, Dadabari, Kota	2,200,000.00	2,200,000.00
	<b>22,470,841.00</b>	<b>63,047,720.00</b>

**SCHEDULE-VI**

**MISC. ASSETS**

Security Deposits	444,108.00	444,108.00
TDS paid on FDR	790,305.00	1,049,177.00
Receivable from RPET Fees	461,191.00	461,191.00
RTU/RMCATT/2007	200,000.00	200,000.00
SDP Project	100,000.00	100,000.00
CAS Project	2,301,980.00	2,301,980.00
Hostel Caution Money	338,750.00	338,750.00
	<b>4,636,334.00</b>	<b>4,895,206.00</b>

**SCHEDULE-VII**

**(A) BANK BALANCES (Subject to Reconciliation)**

PD A/c	2,328.00	2,328.00
Punjab National Bank - 1046	1,097,161.93	(47,595,811.85)
Punjab National Bank - 1046 (Auto Sweep A/c)	70,100,000.00	38,800,000.00
Punjab National Bank - 21-185	8,042,670.62	116,747,259.30
Punjab National Bank - 21-185 (Auto Sweep A/c)	6,950,000.00	7,250,000.00
Bank Reconciliation Control a/c (are subject to reconciliation)	5,004,395.03	4,679,921.03
PNB 501 (Hostel Fees) Bank A/C	68,762.99	344,480.07
PNB 495 Sweep Control A/c	3,150,000.00	7,850,000.00
PNB 495 Academic Fees A/c	359,379.46	1,487,940.00
Kothak Mahindra Bank (Affiliation Fees A/c)	46,061,742.00	6,720,307.00
ICICI Bank - 7620 (Utd Academic Fees A/c)	8,321,232.00	-
ICICI Bank - 7625 (Utd Academic Fees New A/c)	100,028.00	-
ICICI Bank - 7626 ( Utd Hostel Fees A/c )	100,000.00	-
	<b>149,357,700.03</b>	<b>136,286,423.55</b>

**(B) CASH BALANCE**

(Physically verified by Management as informed)

100,422.00	159,825.00
<b>100,422.00</b>	<b>159,825.00</b>

**Total Cash & Bank Balance**

<b>149,458,122.03</b>	<b>136,446,248.55</b>
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**NOTES TO ACCOUNTS - SCHEDULE-XIX**

**AS PER OUR REPORT ON EVEN DATE**

**FOR RAJASTHAN TECHNICAL UNIVERSITY, KOTA**

For Gupta Vishal & Co.  
Chartered Accountants

(Vishal Gupta)  
Proprietor  
M.No. 418830

Place: Kota  
Date : 29/10/2018

*Mang.*

**Assistant Registrar (F&A)**

सहायक कुलपति (वित्त एवं लेखा) ४५  
आहरण एवं वितरण अधिकारी  
राजस्थान तकनीकी विश्वविद्यालय, कोटा

**Comptroller**

**वित्त नियंत्रक**

राजस्थान तकनीकी विश्वविद्यालय, कोटा

**SCHEDULE FORMING PART OF INCOME & EXPENDITURE AS ON 31.03.2018**

<b>PARTICULARS</b>	<b>AMOUNT (C.Y.)</b>	<b>AMOUNT (P.Y.)</b>
<b><u>SCHEDULE-VIII</u></b>		
<b><u>PAYMENT &amp; PROVISION FOR EMPLOYEES</u></b>		
Salary to Employess	286,901,870.00	282,445,056.00
Medical Reimbursement	1,449,902.00	2,227,053.00
Travelling Expenses	685,574.00	341,288.00
Security Services	12,054,565.00	10,147,366.00
Liveries	127,800.00	131,250.00
RTU Group Gratuity and Leave Encashment Scheme	14,005,921.00	26,868,198.00
	<b>315,225,632.00</b>	<b>322,160,211.00</b>
<b><u>SCHEDULE-IX</u></b>		
<b><u>ADMINISTRATIVE EXP.</u></b>		
Advertisement Exp.	1,211,955.00	1,625,188.00
Hiring of Contractual Services (MWM)	10,987,621.00	7,491,155.00
Fuel & Vehicle Exps	844,547.00	63,740.00
Group Insurance	518,775.00	145,600.00
Vehicle Hire Charges	5,328,177.00	4,948,145.00
Light & Water Exp.	11,072,212.00	10,919,374.00
Office Exp.	6,355,527.00	7,140,091.54
Maintenance & Cleaning Exp.	6,002,278.00	6,329,320.00
Garden & Land Scapping Exp.	3,510,441.00	3,775,010.00
	<b>45,831,533.00</b>	<b>42,437,623.54</b>
<b><u>SCHEDULE-X</u></b>		
<b><u>EDUCATIONAL EXPENSES</u></b>		
Scholarship Expenses	16,998,460.00	20,621,928.00
E-Resource Library Expenses	6,690,933.00	1,395,860.00
ESF & Technical/Cultural Fest/FDP	2,823,369.00	1,897,701.00
Conference Workshop Expenses	944,559.00	860,816.00
Guest Faculty & Expert Lecture Exp.	14,792,843.00	12,234,790.00
Honorarium Charges for colleges inspection	823,373.00	873,427.00
Faculty Remuneration Expenses	2,493,099.00	1,408,024.00
PTP Expenses	94,460.00	117,132.00
Student Activity (laboratory Exp)	1,381,909.00	292,168.00
Payment for Ph.D & M.Tech	1,885,719.00	1,604,818.00
Games & Sports Exp.	619,441.00	649,644.00
	<b>49,548,165.00</b>	<b>41,956,308.00</b>

**NOTES TO ACCOUNTS - SCHEDULE-XIX**

**AS PER OUR REPORT ON EVEN DATE**

For Gupta Vishal & Co.  
Chartered Accountants

(Vishal Gupta)  
Proprietor  
M.No. 418830

Place: Kota  
Date : 29/10/2018

FOR RAJASTHAN TECHNICAL UNIVERSITY, KOTA

*Mang*

Assistant Registrar (F&A)  
सहायक कुलसचिव (वित्त एवं लेखा) एवं  
आहरण एवं वितरण अधिकारी  
राजस्थान तकनीकी विश्वविद्यालय, कोटा

*[Signature]*

Comptroller

वित्त नियंत्रक  
राजस्थान तकनीकी विश्वविद्यालय, कोटा



**RAJASTHAN TECHNICAL UNIVERSITY****Akelgarh Rawatbhata Road, Kota****SCHEDULE FORMING PART OF INCOME & EXPENDITURE AS ON 31.03.2018****SCHEDULE-XI****EXAMINATION EXPENSES:**

Question Paper Setting & Printing Exp.	12,022,735.00	20,009,252.00
Printing & Supply of Answer Books	10,222,688.00	16,974,950.00
Conduct Of Examination Expenses	20,446,655.00	24,820,121.00
Pre./Post Exam Work Charges	16,347,661.00	13,086,761.00
Evaluation Of Practical & Theory	59,520,904.00	55,757,466.00
Postage & Courier Charges	4,339,243.00	4,390,984.00
	<b>122,899,886.00</b>	<b>135,039,534.00</b>

**SCHEDULE-XII****HOSTEL EXPENSES**

Hostel Maintanace Expenses	5041152	
	<b>5,041,152.00</b>	<b>-</b>

**SCHEDULE-XIII****MISC. EXPENSES**

Convocation Expenses	9,616,684.47	1,278,593.00
Membership Fee-Association of India Universities	50,000.00	50,000.00
	<b>9,666,684.47</b>	<b>1,328,593.00</b>

**SCHEDULE-XIV****INCOME FROM COLLECTION OF FEES**

Affiliation/Inspection Fees	60,070,419.00	64,257,235.00
Tution Fees (University Engg College)	175,791,987.00	164,337,371.58
Registrar Office Income	164,760.00	140,885.00
Examination Income	556,390,830.52	588,003,039.00
CAM Registration Fees	3,716,949.25	3,428,490.00
	<b>796,134,945.77</b>	<b>820,167,020.58</b>

**NOTES TO ACCOUNTS - SCHEDULE-XIX****AS PER OUR REPORT ON EVEN DATE**

For Gupta Vishal & Co.  
Chartered Accountants

(Vishal Gupta)  
Proprietor  
M.No. 418830

Place: Kota  
Date : 29/10/2018

FOR RAJASTHAN TECHNICAL UNIVERSITY, KOTA

*Mary.*

Assistant Registrar (F&A)  
सहायक कुलसचिव (वित्त एवं लेखा) एवं  
आहरण एवं वितरण अधिकारी  
राजस्थान तकनीकी विश्वविद्यालय, कोटा

*[Signature]*  
Comptroller

वित्त नियंत्रक  
राजस्थान तकनीकी विश्वविद्यालय, कोटा

**SCHEDULE FORMING PART OF INCOME & EXPENDITURE AS ON 31.03.2018**

PARTICULARS	AMOUNT (C.Y.)	AMOUNT (P.Y.)
<b>SCHEDULE-XV</b>		
<b>INTEREST INCOME</b>		
Interest on FDR	208,120,119.18	174,116,766.00
Interest on Sweep A/c	3,678,571.00	9,739,829.00
	<b>211,798,690.18</b>	<b>183,856,595.00</b>
<b>SCHEDULE-XVI</b>		
<b>HOSTEL INCOME</b>		
Hostel Rent	6,667,015.00	7,055,320.00
	<b>6,667,015.00</b>	<b>7,055,320.00</b>
<b>SCHEDULE-XVII</b>		
<b>MISC. INCOME</b>		
Govt. Grant	200,000.00	-
Estate Income	1,200,201.00	897,466.00
RTU Other Income	18,548,713.00	875,193.00
Sale of Raddi	2,110,000.00	4,293,000.00
	<b>22,058,914.00</b>	<b>6,065,659.00</b>
<b>SCHEDULE-XVIII</b>		
<b>DST Expenses</b>		
Consumables	-	20,380.00
Equipment	2,300.00	-
Research Grant	60,618.00	-
Contingencies	700.00	17,899.00
Travel	-	1,870.00
Overhead	100,000.00	60,000.00
Fellowship	828,666.00	484,001.00
	<b>992,284.00</b>	<b>584,150.00</b>
<b>Estate Income</b>		
Income from Rent (PNB/ATM etc.)	36,300.00	11,570.00
Rent Form Residence	590,833.00	575,126.00
Rent Form Shop	153,679.00	244,133.00
Annual Lease Money	307,279.00	18,000.00
Guest House Income	112,110.00	48,637.00
	<b>1,200,201.00</b>	<b>897,466.00</b>
<b>Registrar Income</b>		
RTI /Appeal Fees	8,260.00	14,661.00
Vehicle Charge	56,000.00	35,724.00
Convocation Registration Fee	100,500.00	90,500.00
	<b>164,760.00</b>	<b>140,885.00</b>

**NOTES TO ACCOUNTS - SCHEDULE-XIX**

**AS PER OUR REPORT ON EVEN DATE**

For Gupta Vishal & Co.  
Chartered Accountants

(Vishal Gupta)  
Proprietor  
M.No. 418830

Place: Kota  
Date:29/10/2018

FOR RAJASTHAN TECHNICAL UNIVERSITY, KOTA

May.

Assistant Registrar (F&A)

सहायक कुलसचिव (वित्त एवं लेखा) एवं  
आहरण एवं वितरण अधिकारी  
राजस्थान तकनीकी विश्वविद्यालय, कोटा

Comptroller

वित्त नियंत्रक

राजस्थान तकनीकी विश्वविद्यालय, कोटा

**BALANCE SHEET GROUPING FOR THE YEAR ENDED 31.03.2018**

**DEPOSITS PAYABLE**

	<b>AMOUNT (C.Y.)</b>	<b>AMOUNT (P.Y.)</b>
Allumini Association Fees	714,525.00	714,525.00
College Caution Money	16,834,384.00	22,498,504.00
Library Caution Money	699,475.00	699,475.00
Hostal Caution Money	291,000.00	291,000.00
Withheld Amounts	1,249,856.00	1,770,156.00
	<b>19,789,240.00</b>	<b>25,973,660.00</b>

**OTHER CURRENT LIABILITIES**

Other Payable - RAMCAT	50,000.00	50,000.00
Statutory Payable (As per List Enclosed)	773,169.00	777,205.00
ECKAA Fund	961,030.00	519,030.00
NEFT/RTGS/Cheque/DD Return a/c	605,883.00	1,699,897.00
Retention Amount A/C	1,669,042.00	2,966,905.00
Caution Money	-	351,460.00
Earnest money	-	628,000.00
Recovery Of Software Maintenance	-	72,000.00
Project Fund from Department Of Atomic Energy	-	685,325.00
Govt Scholarships A/C	6,500.00	43,300.00
	<b>4,065,624.00</b>	<b>7,793,122.00</b>

**OTHER ADVANCES**

Agrawal Electronics	880.00	880.00
Bharat Scan & Guide	572.00	572.00
CH Instrument Inc. USA	389,111.00	389,111.00
EDP	193,972.00	193,972.00
DST	(87,557.00)	(87,557.00)
	<b>496,978.00</b>	<b>496,978.00</b>

**SECURITY DEPOSITS**

GAS CYLINDER SECURITY	16,200.00	16,200.00
SD (PAID)	349,908.00	349,908.00
SECURITY RSEB KOTA	78,000.00	78,000.00
	<b>444,108.00</b>	<b>444,108.00</b>

**STATUTORY PAYABLE**

EPF (Employee Contribution) *	(40,713.00)	(40,713.00)
Provident Fund	111,251.00	111,251.00
NPS	138,588.00	138,588.00
GPS Station Donation from ML SU	26,664.00	26,664.00
EPF (University Contribution)	(7,732.00)	(7,732.00)
Sunil Swami (PF Loan)	4,000.00	-
Duties & Taxes (TDS)	541,111.00	549,147.00
	<b>773,169.00</b>	<b>777,205.00</b>

**FOR RAJASTHAN TECHNICAL UNIVERSITY, KOTA**

*Mang.*

**Assistant Registrar (F&A)**

सहायक कुलसचिव (वित्त एवं लेखा) एवं  
आहरण एवं वितरण अधिकारी  
राजस्थान तकनीकी विश्वविद्यालय, कोटा

*[Signature]*

**Comptroller**

**वित्त नियंत्रक**

राजस्थान तकनीकी विश्वविद्यालय, कोटा





**BALANCE SHEET GROUPING FOR THE YEAR ENDED 31.03.2018**

**Duties & Taxes**

194C	(13,140.00)	(32,106.00)
194J	-	18,772.00
CGST	1,035.00	-
SGST	1,035.00	-
Labour Cess	552,181.00	552,181.00
TDS on Salary	-	10,300.00
	<b>541,111.00</b>	<b>549,147.00</b>

**Misc. Assets**

TDS (Opening)	443,482.00	347,747.00
TDS 15-16	-	605,065.00
TDS 16-17	-	96,365.00
TDS 17-18	346,823.00	-
	<b>790,305.00</b>	<b>1,049,177.00</b>

**SD PAYABLE**

SD (old)	154,008.00	154,008.00
SD (2010-11)	300,165.00	300,165.00
SD (2011-12)	(47,108.00)	(34,544.00)
SD (2012-13)	302,614.00	384,040.00
SD (2013-14)	582,365.00	776,078.00
SD (2014-15)	1,107,514.00	2,263,182.00
SD (2015-16)	189,210.00	1,545,296.00
SD (2016-17)	1,359,769.00	200,000.00
SD (2017-18)	1,348,725.00	-
SD Liability	(199,000.00)	-
	<b>5,098,262.00</b>	<b>5,588,225.00</b>

**EMD PAYABLE**

EMD (old)	1,615,576.00	1,615,576.00
EMD (2010-11)	33,600.00	33,600.00
EMD (2011-12)	320,050.00	403,550.00
EMD (2012-13)	45,850.00	52,050.00
EMD (2013-14)	(113,728.00)	(16,778.00)
EMD (2014-15)	370,300.00	506,642.00
EMD (2015-16)	(5,667.00)	(5,667.00)
EMD (2016-17)	376,590.00	376,590.00
EMD NEW	220,550.00	-
	<b>2,863,121.00</b>	<b>2,965,563.00</b>

**PG PAYABLE**

Performance Guarantee (old)	7,267.00	7,267.00
Performance Guarantee (2012-13)	100,035.00	100,035.00
Performance Guarantee (2013-14)	(44,400.00)	5,100.00
Performance Guarantee (2014-15)	125,900.00	304,900.00
Performance Guarantee (2015-16)	25,005.00	25,005.00
	<b>213,807.00</b>	<b>442,307.00</b>

For **Gupta Vishal & Co.**  
Chartered Accountants  
KOTA  
(Vishal Gupta)  
Proprietor  
M.No. 418830

Place: Kota  
Date : 29/10/2018

FOR RAJASTHAN TECHNICAL UNIVERSITY, KOTA

*hang.*

Assistant Registrar (F&A)  
सहायक कुलसचिव (वित्त एवं लेखा) एवं  
आहरण एवं वितरण अधिकारी  
राजस्थान तकनीकी विश्वविद्यालय, कोटा

*[Signature]*  
Comptroller

वित्त नियंत्रक  
राजस्थान तकनीकी विश्वविद्यालय, कोटा

**RAJASTHAN TECHNICAL UNIVERSITY**Akelgarh Rawatbhata Road, Kota**INCOME & EXPENDITURE GROUPING FOR THE YEAR ENDED 31.03.2018****RTU Other Income**

Other Income	224,402.00	417,915.00
Liquidation Damages (LD)	1,104,311.00	385,278.00
EMD Forfeited	-	72,000.00
Scholarship from TEQIP II	17,220,000.00	
	<b>18,548,713.00</b>	<b>875,193.00</b>

**RTU Exam Income**

Development & Enrollment Fees	55,205,454.00	71,951,572.00
Examination Fees Main & Back	430,044,696.52	455,960,571.00
Revaluation Fees	68,414,100.00	49,956,100.00
Improvement Fees	961,300.00	-
Duplicate Marksheet/Degree Fees/Transcript Fees/Penalty Fees	377,230.00	7,733,946.00
Inspection of Answer Book	1,388,050.00	2,400,850.00
	<b>556,390,830.52</b>	<b>588,003,039.00</b>

**Tuition Fee (University Engg College)**

Fine & Penalty	94,885.00	615,760.00
LEEP 2015	-	-
Tuition Fees	116,234,992.00	124,689,874.00
Ph.D.Fees	291,550.00	286,800.00
Development Fees (College)	49,302,171.00	37,749,640.00
Misc. Income	9,288,389.00	575,417.58
RTU DAT Exam Fees	580,000.00	419,880.00
	<b>175,791,987.00</b>	<b>164,337,371.58</b>

**Affiliation/ Inspection Fees**

Penalty Fees (Affiliation)	1,837,079.00	2,569,665.00
Affiliation Fee/ Increase Intake Fee	51,333,340.00	51,042,570.00
Inspection Fees	4,900,000.00	8,070,000.00
NOC Fees	2,000,000.00	2,575,000.00
	<b>60,070,419.00</b>	<b>64,257,235.00</b>

FOR RAJASTHAN TECHNICAL UNIVERSITY, KOTA

*Mang*

Assistant Registrar (F&amp;A)

सहायक कुलसचिव (वित्त एवं लेखा) एवं  
आहरण एवं वितरण अधिकारी  
राजस्थान तकनीकी विश्वविद्यालय, कोटा

*B*

Comptroller

वित्त नियंत्रक

राजस्थान तकनीकी विश्वविद्यालय, कोटा

