

GUPTA VISHAL & CO.

Chartered Accountant

Shop no-8, 2nd Floor, 788

VIP Complex, Dada Bari, Kota

Phone No-8094720999



AUDIT REPORT

RAJASTHAN TECHNICAL UNIVERSITY

AKELGARH, RAWATBHATA ROAD, KOTA

We have audited the attached Balance Sheet as on 31st March 2017 and Income & Expenditure A/c for the year ended 31st March 2017 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:

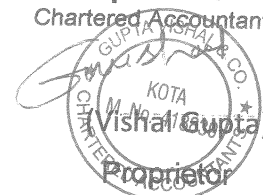
- a) In the case of the Balance Sheet, of the state of affair of the University as at 31 March 2017, and
- b) In the case of the Income & Expenditure A/c, of the surplus of the University for the Year ended on this date.

Place: - Kota

Date: 28.03.2018

For Gupta Vishal & Co.

Chartered Accountants



M.No. 418830

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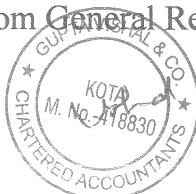


RAJASTHAN TECHNICAL UNIVERSITY **AKELGARH, RAWATBHATA ROAD, KOTA**

SCHEDULE – XIX

(A) NOTES FORMING PART OF AUDIT REPORT (31/03/2017)

- a) The University is having accrual 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) The University is having accrual system of accounting. However, a proper mechanism should be followed to categorize the transaction at the time of recording in the books.
- e) The fee collection made from the students of University College of Engineering, RTU Kota has not been accounted under the respective heads of fee/income. Hence, we relied upon the fees details provided and accounted by the RTU. However, fee collection made during the F.Y. 2016-17 is required to be reconciled properly and caution money amount should be transferred / credited from General Reserves Fund a/c.



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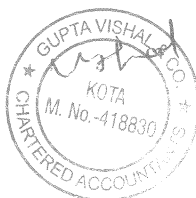
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f) Bank Accounts:-

- i) That RTU having Bank A/c in PNB, Kota (A/C NO. 21-185) for collection of all type of University Exam Fee through online system for which monthly cash book has been prepared in IUMS Software. Closing balances of that account as on 31.03.2017 is Rs. 123997259.30/- (including auto sweep balance of Rs. 7250000.00). University Income/Fees have been verified 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 31.03.2017.
- ii) RTU having Bank A/c in PNB, Kota (A/C NO. 21-1046) for payment purpose, in which fee/revenue (other than on-line payment system) is also deposited /credited 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 (including closing balance of auto sweep a/c Rs. 3880000), which is reconciled with Bank Statement as on 31.03.2017.
- iii) During the F.Y. 2015-16, RTU has opened two separate bank accounts in PNB Bank for the collection of Hostel Fee (A/c No. 21-501) and Academic Fee (A/c No. 21-495) and one Bank a/c with Kotak Mahindra Bank for collection of affiliation/ inspection fees. Monthly Cash Books of the above bank accounts have been maintained in IUMS Software. The closing balances are reconciled with Bank Statement.
- g) We have been informed that rules of various acts e.g. Income Tax Act, Provident Fund Act, VAT Act, Service Tax Act, etc. applicable on University have been complied upon by the University during the year under audit.
- h) 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



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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.

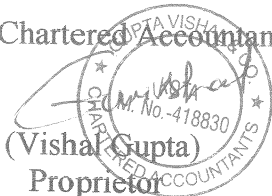
i) Closing Balance of EPF (Employee Contribution) as on 31st March 2017 is Rs. 40713.00 (Dr.) shown under the head current liabilities, that amount was remained due to following reason and same was outstanding since opening:-

- 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.

j) **AG Audit:-** C&AG Audit till the F.Y. 2015-16 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

For: RAJASTHAN TECHNICAL UNIVERSITY, KOTA

Assistant Registrar (F&A)

Comptroller

Place: KOTA

Date: 28/03/2018

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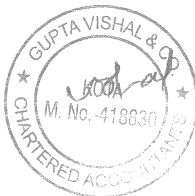
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RAJASTHAN TECHNICAL UNIVERSITY AKELGARH, RAWATBHATA ROAD, KOTA

(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 31.03.2017 of the Investment made in FDR's was Rs. 2764090778 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 Statement of FDR as on 31.03.2017 as provided by management is enclosed given in Annexure – I.
- 4) As per policy of University, the Earnest Deposits/Money not claimed up to 3 years should be transferred to General Fund. No such age-wise list produced to us for old EMD of Rs. 1615576/- outstanding as on 31.3.2017.



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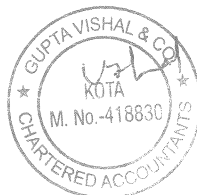


- 4) As per policy of University, the Earnest Deposits/Money not claimed up to 3 years should be transferred to General Fund. No such age-wise list produced to us for old EMD of Rs. 1615576/- outstanding as on 31.3.2017.
- 5) Security deposits older than 3 years have not been transferred to General Fund. No age-wise list was produced to us for old SD of Rs. 154008/- outstanding as on 31.03.2017.
- 6) Performance Guarantee older than 3 years has not been transferred to General Fund. No age-wise list was produced to us for old PG of Rs. 7267/- outstanding as on 31.03.2017.
- 7) **FIXED ASSETS**: In relation to fixed asset:-
 - (a) Only Stock (DSR) register is maintained by the University.
 - (b) Fixed asset 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. Advance to employee as on 31.03.2017 are Rs.1554262/- (Net) and Imprest balance outstanding as on 31.03.2017 is Rs. 152282/- (Net).



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b) **Advance to COE / Colleges / Coordinators:** As on 31st March 2017, Advance balances of Rs. 4756.00 (Net) and Rs. 402225.00 (Net) are lying outstanding against the Colleges/Coordinator respectively since a long time. While, Advance to COE a/c is showing credit balance of Rs. 213307.00, which is subject to reconciliation. Proper efforts should be made for adjustment if pending/ recovery if any.

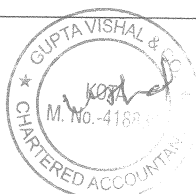
In the case of Mr. Trilok Gupta Advance of Rs. 48839/- was recoverable as on 01/04/2012. Rs. 48839/- had been adjusted in twice on 21/04/ 2012 & 14/05/2012 vide Voucher No. 125 & 283. So that credit balance of Mr. Trilok Gupta is arised by Rs. 48839/- on 31/03/2013. Same is still payable. Hence, it is recommended that excess deduction should be refund to respective party.

c) **Advances for Capital Work:** - Position as on 31st March 2016 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	24400000.00	Construction of Boys Hostel.
3.	UIT, Kota	19289.00	Outstanding since opening
4	CPWD, Ajmer & Jodhpur	33891000.00	Construction of Computer Center and classroom furniture and Petroleum department buildings
5	The Ex. Engineer , PHED, Dadabari, Kota	2200000.00	Construction of Overhead Tank, G.L.R. and connecting line.
	TOTAL	60650524.00	

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/-



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CAS Project	Rs. 2301980/-
CH Instrument Inc. USA	Rs. 389111/-
EDP	Rs. 193972/-
TDS Paid on FDR	Rs. 1049177/-
Security Deposit Paid	Rs. 444108/-

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

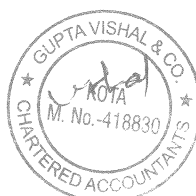
11) Following statutory dues are outstanding / paid in excess as on 31.03.2017:-

- NPS Rs. 138588/- (Cr.) was outstanding due to non-availability of PRAN no. of the respective employees as on 31.03.2017.
- Labour Cess Rs. 552181/- (Cr.)
- TDS on Professional Services – Rs. 18772.00 (Cr.)
- TDS on Contractors- Rs. 32106.00 (Dr.)

12) **Sales of Raddi (Waste Papers):-** RTU sold raddi (waste papers) of Rs. 4293000/- to M/s Anmol Trading Co., New Delhi during the year 2016-17 and collected the amount through NEFT/RTGS.

13) **ETDS:-** It is recommended that TDS A/c in Books of RTU should be maintained Separately for salary (24Q) and non-salary (26Q). So that it may be reconciled from TDS Quarterly return submit to Income Tax Department.

14) **Provision for Gratuity and Leave Encashment:-** - RTU created separate Gratuity Fund and Leave Encashment Fund under the LIC for the benefit of employees as per decision of management. During the year under audit Rs. 19877411/- and Rs. 1295626/- paid for RTU Group Leave Encashment Scheme and RTU Group Gratuity Assurance Scheme respectively. The same had been considered as expenditure under the head payment &



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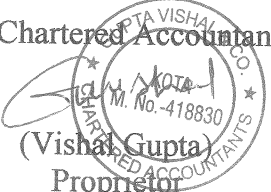
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Provision for Employees. It is suggested that separate audit should be done for Gratuity Fund being a Trust.

- 15) As per notification dated 24/06/2011 issued by Technical Education Department, Govt. of Rajasthan Jaipur, RTU created separated "RTU Kota Employee Provident Fund Regulation 2011" for the benefit of 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. 47906988/- 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

For: RAJASTHAN TECHNICAL UNIVERSITY, KOTA


Assistant Registrar (F&A)


Comptroller

Place: KOTA
Date: 28.03.2018

RAJASTHAN TECHNICAL UNIVERSITYAkalgarh, Rawatbhata Road, Kota**BALANCE SHEET AS ON 31.03.2017**

LIABILITIES	SCH	AMOUNT (C.Y.)	AMOUNT (P.Y.)	ASSETS	SCH	AMOUNT (C.Y.)	AMOUNT (P.Y.)
General & Other Funds	I	3,827,278,484.55	3,349,372,569.01	Fixed Assets (Gross Block)	III	901,253,924.00	746,373,158.00
Current Liabilities & Provisions	II	42,455,392.00	40,897,782.00	Investments (FDR)	IV	2,764,090,778.00	2,122,009,536.00
				Advances	V	63,047,720.00	108,424,968.00
				Misc. Assets	VI	4,895,206.00	4,798,841.00
				Cash & Bank Balance	VII	136,446,248.55	408,663,848.01
		<u>3,869,733,876.55</u>	<u>3,390,270,351.01</u>			<u>3,869,733,876.55</u>	<u>3,390,270,351.01</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

FOR RAJASTHAN TECHNICAL UNIVERSITY, KOTA



Assistant Registrar (F&A)



Comptroller

Place: Kota

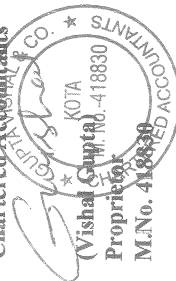
Date : 28/03/2018

RAJASTHAN TECHNICAL UNIVERSITY

Akelgarh, Rawatbhata Road, Kota

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2017

PARTICULARS	SCH	AMOUNT (C.Y.)	AMOUNT (P.Y.)	PARTICULARS	SCH	AMOUNT (C.Y.)	AMOUNT (P.Y.)
To Payment & Provision for Employees	VIII	322,160,211.00	327,644,487.00	By Income from Collection of fees	XIV	820,167,020.58	978,275,160.09
To Administrative Expenses	IX	42,437,623.54	54,942,166.68	By Interest Income	XV	183,856,595.00	185,472,083.00
To Educational Expenses	X	41,956,308.00	39,913,386.00	By Hostel Income	XVI	7,055,320.00	4,932,190.00
To Examination Expenses	XI	135,039,534.00	136,571,089.00	By Misc. Income	XVII	6,065,659.00	11,493,121.00
To Hostel Expenses	XII	-	4,578,492.00	By DST Income		1,267,139.00	600,000.00
To Misc. Expenses	XIII	1,328,593.00	746,140.00				
To DST Expenses	XVIII	584,150.00	571,280.00				
To Trf. of funds to CEG, jaipur		-					
To Surplus (Being the excess of Income over Exp. transf. to General Fund)		474,905,314.04	615,805,513.41				
		1,018,411,733.58	1,180,772,554.09			1,018,411,733.58	1,180,772,554.09

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

Place: Kota

Date : 28/03/2018

FOR RAJASTHAN TECHNICAL UNIVERSITY, KOTA

Assistant Registrar (F&A)

Comptroller

SCHEDULE FORMING PART OF BALANCE SHEET AS ON 31.03.2017

PARTICULARS	AMOUNT (C.Y.)	AMOUNT (P.Y.)
SCHEDULE-I		
(A) GENERAL FUND		
Opening Balance	3,241,747,649.01	2,620,700,894.60
Adjustment Made During the year	(3,496.50)	5,241,241.00
Surplus from Income & Expenditure A/c	474,905,314.04	615,805,513.41
(Total - A)	3,716,649,466.55	3,241,747,649.01
(B) OTHER FUNDS		
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	95,730,500.00	95,730,500.00
Staff Welfare Fund With College Share of VC fund and SWF		
Opening Balance	4,162,512.00	
Add: During the year	2,825,928.00	
Less: Paid During the Year	2,728,966.00	
	4,259,474.00	1,255,376.00
RPET Fund	10,000,000.00	10,000,000.00
(Total - B)	110,629,018.00	107,624,920.00
TOTAL GENERAL & OTHER FUNDS (A+B)	3,827,278,484.55	3,349,372,569.01

SCHEDULE-II

CURRENT LIABILITIES & PROVISIONS

Deposits Payable	25,973,660.00	25,162,360.00
Other Current Liabilities	7,793,122.00	6,304,799.00
SD Payable	5,588,225.00	5,084,486.00
EMD payable	2,965,563.00	3,442,778.00
PG Payable	442,307.00	417,302.00
ECK Allumini Asso.	334,112.00	334,112.00
Sundry Creditors	(641,597.00)	151,945.00
	42,455,392.00	40,897,782.00

SCHEDULE-IV

INVESTMENTS

Fixed Deposits of RTU	2,764,090,778.00	2,122,009,536.00
	2,764,090,778.00	2,122,009,536.00

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

Mang
Assistant Registrar (F&A)

B
Comptroller

Place: Kota
Date : 28/03/2018

RAJASTHAN TECHNICAL UNIVERSITY

Akalgarh, Rawatbhata Road, Kota

SCHEDULE FORMING PART OF BALANCE SHEET AS ON 31.03.2017

DETAIL OF FIXED ASSETS

SCHEDULE-III

NAME OF FIXED ASSETS	OPENING BALANCE AS ON 01.04.2016	ADDITION DURING THE YEAR	TOTAL	DEPRECIATION	CLOSING BALANCE AS ON 31.03.2017
Building	536,560,356.00	134,281,198.00	670,841,554.00	-	670,841,554.00
Computer	36,128,162.00	10,180,976.00	46,309,138.00	-	46,309,138.00
Furniture & Office Equipment	43,601,637.00	1,101,138.00	44,702,775.00	-	44,702,775.00
Library Books	39,814,661.00	2,489,651.00	42,304,312.00	-	42,304,312.00
Machine Equipment & tools	83,424,826.00	500,626.00	83,925,452.00	-	83,925,452.00
Airconditioning	-	3,765,506.00	3,765,506.00	-	3,765,506.00
Vehicles	2,388,516.00	-	2,388,516.00	-	2,388,516.00
Water Harvesting System	1,665,000.00	-	1,665,000.00	-	1,665,000.00
Software-Automation of Accounting System	2,790,000.00	2,561,671.00	5,351,671.00	-	5,351,671.00
Total	746,373,158.00	154,880,766.00	901,253,924.00	-	901,253,924.00

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: 28/03/2018

FOR RAJASTHAN TECHNICAL UNIVERSITY, KOTA

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Assistant Registrar (F&A)

B

Comptroller

SCHEDULE FORMING PART OF BALANCE SHEET AS ON 31.03.2017

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	1,554,262.00	1,500,206.00
Other Advances	496,978.00	659,458.00
Imprest	152,282.00	321,106.00
Advance to CPWD Ajmer	33,891,000.00	68,591,000.00
RSRDC, Kota	24,400,000.00	37,000,000.00
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	-

63,047,720.00	108,424,968.00
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SCHEDULE-VI

MISC. ASSETS

Security Deposits	444,108.00	444,108.00
TDS paid on FDR	1,049,177.00	952,812.00
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

4,895,206.00	4,798,841.00
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SCHEDULE-VII

(A) BANK BALANCES (Subject to Reconciliation)

PD A/c	2,328.00	2,328.00
Punjab National Bank - 1046	(47,595,811.85)	55,718,667.75
Punjab National Bank - 1046 (Auto Sweep A/c)	38,800,000.00	136,700,000.00
Punjab National Bank - 21-185	116,747,259.30	13,701,123.23
Punjab National Bank - 21-185 (Auto Sweep A/c)	7,250,000.00	134,050,000.00
Bank Reconciliation Control a/c (are subject to reconciliation)	4,679,921.03	4,573,495.03
PNB 501 (Hostel Fees) Bank A/C	344,480.07	63,743.00
PNB 495 Sweep Control A/c	7,850,000.00	-
PNB 495 Academic Fees A/c	1,487,940.00	63,541,388.00
Kothak Mahindra Bank (Affiliation Fees A/c)	6,720,307.00	-

136,286,423.55	408,350,745.01
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(B) CASH BALANCE

(Physically verified by Management as informed)

159,825.00	313,103.00
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159,825.00	313,103.00
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Total Cash & Bank Balance

136,446,248.55	408,663,848.01
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NOTES TO ACCOUNTS - SCHEDULE-XIX

AS PER OUR REPORT ON EVEN DATE

For Gupta Vishal & Co.

Chartered Accountants

KOTA

M. No. 418830

(Vishal Gupta)

Proprietor

M.No. 418830

FOR RAJASTHAN TECHNICAL UNIVERSITY, KOTA

Mary

Assistant Registrar (F&A)

B.

Comptroller

Place: Kota

Date : 28/03/2018

SCHEDULE FORMING PART OF INCOME & EXPENDITURE AS ON 31.03.2017

<u>PARTICULARS</u>	<u>AMOUNT (C.Y.)</u>	<u>AMOUNT (P.Y.)</u>
<u>WITH HELD AMOUNT</u>		
Cordinator (R.C. Mishra) RM CAAT - 07	106,413.00	106,413.00
RSRDC	1,333,743.00	330,000.00
With Held Amount	330,000.00	813,443.00
	1,770,156.00	1,249,856.00

SCHEDULE-VIII

PAYMENT & PROVISION FOR EMPLOYEES

Salary to Employess	282,445,056.00	265,666,017.00
Medical Reimbursement	2,227,053.00	1,636,331.00
Travelling Expenses	341,288.00	718,372.00
Security Services	10,147,366.00	8,272,632.00
Liveries	131,250.00	132,900.00
RTU Group Gratuity and Leave Encashment Scheme	26,868,198.00	51,218,235.00
	322,160,211.00	327,644,487.00

SCHEDULE-IX

ADMINISTRATIVE EXP.

Advertisement Exp.	1,625,188.00	968,535.00
Hiring of Contractual Services (MWM)	7,491,155.00	12,037,947.00
Fuel & Vehicle Exps	63,740.00	479,784.00
Group Insurance	145,600.00	158,360.00
Vehicle Hire Charges	4,948,145.00	4,922,171.00
Light & Water Exp.	10,919,374.00	10,116,008.00
Office Exp.	7,140,091.54	8,673,352.68
Maintenance & Cleaning Exp.	6,329,320.00	16,052,369.00
Garden & Land Scapping Exp.	3,775,010.00	1,533,640.00
	42,437,623.54	54,942,166.68

SCHEDULE-X

EDUCATIONAL EXPENSES

Student Educational Training Expenses		1,072,308.00
Scholarship Expenses	20,621,928.00	23,381,492.00
E-Resource Library Expenses	1,395,860.00	1,931,571.00
ESF & Technical/Cultural Fest/FDP	1,897,701.00	1,535,269.00
Conference Workshop Expenses	860,816.00	1,023,542.00
Guest Faculty & Expert Lecture Exp.	12,234,790.00	9,162,172.00
Honorarium Charges for colleges inspection	873,427.00	280,799.00
Faculty Remuneration Expenses	1,408,024.00	214,713.00
PTP Expenses	117,132.00	99,880.00
Student Activity (laboratory Exp)	292,168.00	52,425.00
Payment for Ph.D & M.Tech	1,604,818.00	642,253.00
Games & Sports Exp.	649,644.00	516,962.00
	41,956,308.00	39,913,386.00

NOTES TO ACCOUNTS - SCHEDULE-XIX

AS PER OUR REPORT ON EVEN DATE

For Gupta Vishal & Co.
Chartered Accountants

(Vishal Gupta)
Proprietor
M.No. 418830

FOR RAJASTHAN TECHNICAL UNIVERSITY, KOTA

Assistant Registrar (F&A)

Comptroller

Place: Kota

Date : 28/03/2018

RAJASTHAN TECHNICAL UNIVERSITYAkelgarh Rawatbhata Road, Kota**SCHEDULE FORMING PART OF INCOME & EXPENDITURE AS ON 31.03.2017****SCHEDULE-XI****EXAMINATION EXPENSES:**

Question Paper Setting & Printing Exp.	20,009,252.00	16,211,346.00
Printing & Preparation of Answer Books	16,974,950.00	15,626,550.00
Conduct Of Examination Expenses	24,820,121.00	27,131,371.00
Pre./Post Exam Work Charges	13,086,761.00	11,511,789.00
Evaluation Of Practical & Theory	55,757,466.00	60,399,482.00
Postage & Courier Charges	4,390,984.00	5,690,551.00
	135,039,534.00	136,571,089.00

SCHEDULE-XII**HOSTEL EXPENSES**

Hostel Maintanace Expenses	4,578,492.00
	-
	4,578,492.00

SCHEDULE-XIII**MISC. EXPENSES**

Convocation Expenses	1,278,593.00	746,140.00
Membership Fee-Association of India Universities	50,000.00	-
	1,328,593.00	746,140.00

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

Affiliation/Inspection Fees	64,257,235.00	70,069,065.00
Tution Fees (University Engg College)	164,337,371.58	169,812,141.28
Registrar Office Income	140,885.00	92,670.00
Examination Income	588,003,039.00	733,309,804.00
CAM Registration Fees	3,428,490.00	4,991,479.81
	820,167,020.58	978,275,160.09

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

For Gupta Vishal & Co.
Chartered Accountants

(Vishal Gupta)
Proprietor
M.No. 418830

FOR RAJASTHAN TECHNICAL UNIVERSITY, KOTA


Assistant Registrar (F&A)


Comptroller

Place: Kota
Date : 28/03/2018

SCHEDULE FORMING PART OF INCOME & EXPENDITURE AS ON 31.03.2017

PARTICULARS	AMOUNT (C.Y.)	AMOUNT (P.Y.)
<u>SCHEDULE-XV</u>		
<u>INTEREST INCOME</u>		
Interest on FDR	174,116,766.00	177,369,963.00
Interest on Sweep A/c	9,739,829.00	8,102,120.00
	183,856,595.00	185,472,083.00
<u>SCHEDULE-XVI</u>		
<u>HOSTEL INCOME</u>		
Hostel Rent	7,055,320.00	4,932,190.00
	7,055,320.00	4,932,190.00
<u>SCHEDULE-XVII</u>		
<u>MISC. INCOME</u>		
Govt. Grant	-	5,000,000.00
Estate Income	897,466.00	1,116,741.00
RTU Other Income	875,193.00	5,148,380.00
Sale of Raddi	4,293,000.00	228,000.00
	6,065,659.00	11,493,121.00
<u>SCHEDULE-XVIII</u>		
<u>DST Expenses</u>		
Consumables	20,380.00	20,569.00
Contingencies	17,899.00	17,300.00
Travel	1,870.00	3,745.00
Overhead	60,000.00	60,000.00
Fellowship	484,001.00	469,666.00
	584,150.00	571,280.00
<u>Estate Income</u>		
Income from Rent (PNB/ATM etc.)	11,570.00	3,300.00
Rent Form Residence	575,126.00	584,123.00
Rent Form Shop	244,133.00	477,755.00
Annual Lease Money	18,000.00	2,375.00
Guest House Income	48,637.00	49,188.00
	897,466.00	1,116,741.00
<u>Registrar Income</u>		
RTI/Appeal Fees	14,661.00	11,424.00
Vehicle Charge	35,724.00	40,746.00
Convocation Registration Fee	90,500.00	40,500.00
	140,885.00	92,670.00

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: 28/03/2018

FOR RAJASTHAN TECHNICAL UNIVERSITY, KOTA

Assistant Registrar (F&A)

Comptroller

RAJASTHAN TECHNICAL UNIVERSITY**Aklgarh Rawatbhata Road, Kota****INCOME & EXPENDITURE GROUPING FOR THE YEAR ENDED 31.03.2017****RTU Other Income**

Tender Fees		
Other Income	417,915.00	4,563,205.00
Liquidation Damages (I.D)	385,278.00	585,175.00
EMD Forfeited	72,000.00	-
	875,193.00	5,148,380.00

RTU Exam Income

Development & Enrollment Fees	71,951,572.00	80,236,608.00
Examination Fees Main & Back	455,960,571.00	605,121,005.00
Revaluation Fees	49,956,100.00	33,373,090.00
Improvement Fees	-	232,470.00
Duplicate Marksheet/Degree Fees/Transcript Fees/Penalty Fees	7,733,946.00	12,695,541.00
Inspection of Answer Book	2,400,850.00	1,651,090.00
	588,003,039.00	733,309,804.00

Tuition Fee (University Engg College)

Fine & Penalty	615,760.00	209,519.00
LEEP 2015	-	760,000.00
Tuition Fees	124,689,874.00	134,633,124.00
Ph.D.Fees	286,800.00	537,000.00
Development Fees (College)	37,749,640.00	18,760,935.00
Misc. Income	575,417.58	14,566,561.28
RTU DAT Exam Fees	419,880.00	345,002.00
	164,337,371.58	169,812,141.28

Affiliation/ Inspection Fees

Penalty Fees (Affiliation)	2,569,665.00	2,123,055.00
Affiliation Fee/ Increase Intake Fee	51,042,570.00	60,305,810.00
Inspection Fees	8,070,000.00	5,044,200.00
NOC Fees	2,575,000.00	2,596,000.00
	64,257,235.00	70,069,065.00

FOR RAJASTHAN TECHNICAL UNIVERSITY, KOTA

Assistant Registrar (F&A)

Comptroller


BALANCE SHEET GROUPING FOR THE YEAR ENDED 31.03.2017

DEPOSITS PAYABLE

	AMOUNT (C.Y.)	AMOUNT (P.Y.)
Allumini Association Fees	714,525.00	714,525.00
College Caution Money	22,498,504.00	22,498,504.00
Library Caution Money	699,475.00	699,475.00
Hostal Caution Money	291,000.00	-
Withheld Amounts	1,770,156.00	1,249,856.00
	25,973,660.00	25,162,360.00

OTHER CURRENT LIABILITIES

Other Payable - RAMCAT	50,000.00	50,000.00
Statutory Payable (As per List Enclosed)	777,205.00	1,147,583.00
ECKAA Fund	519,030.00	225,530.00
NEFT/RTGS/Cheque/DD Return a/c	1,699,897.00	657,541.00
Retention Amount A/C	2,966,905.00	4,224,145.00
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	43,300.00	-
	7,793,122.00	6,304,799.00

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)
Scholarships	-	162,480.00
	496,978.00	659,458.00

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
	444,108.00	444,108.00

STATUTORY PAYABLE

EPF (Employee Contribution)	(40,713.00)	(40,713.00)
Provident Fund	111,251.00	111,251.00
NPS	138,588.00	519,266.00
GPS Station Donation from MLSU	26,664.00	26,664.00
EPF (University Contribution)	(7,732.00)	(7,732.00)
Duties & Taxes (TDS)	549,147.00	538,847.00
	777,205.00	1,147,583.00

FOR RAJASTHAN TECHNICAL UNIVERSITY, KOTA

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Assistant Registrar (F&A)

B

Comptroller



BALANCE SHEET GROUPING FOR THE YEAR ENDED 31.03.2017

Duties & Taxes

194C	(32,106.00)	(32,106.00)
194J	18,772.00	18,772.00
Labour Cess	552,181.00	552,181.00
TDS on Salary	10,300.00	-
	549,147.00	538,847.00

Misc. Assets

TDS (Opening)	347,747.00	347,747.00
TDS 15-16	605,065.00	605,065.00
TDS 16-17	96,365.00	-
	1,049,177.00	952,812.00

SD PAYABLE

SD (old)	154,008.00	154,008.00
SD (2010-11)	300,165.00	300,165.00
SD (2011-12)	(34,544.00)	(34,544.00)
SD (2012-13)	384,040.00	384,040.00
SD (2013-14)	776,078.00	776,078.00
SD (2014-15)	2,263,182.00	2,298,182.00
SD (2015-16)	1,545,296.00	1,206,557.00
SD (2016-17)	200,000.00	-
	5,588,225.00	5,084,486.00

EMD PAYABLE

EMD (old)	1,615,576.00	1,865,576.00
EMD (2010-11)	33,600.00	33,600.00
EMD (2011-12)	403,550.00	436,900.00
EMD (2012-13)	52,050.00	68,600.00
EMD (2013-14)	(16,778.00)	152,222.00
EMD (2014-15)	506,642.00	832,200.00
EMD (2015-16)	(5,667.00)	53,680.00
EMD (2016-17)	376,590.00	-
	2,965,563.00	3,442,778.00

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)	5,100.00	5,100.00
Performance Guarantee (2014-15)	304,900.00	304,900.00
Performance Guarantee (2015-16) & 2016-17	25,005.00	-
	442,307.00	417,302.00

For Gupta Vishal & Co.
Chartered Accountants

(Vishal Gupta)
Proprietor
M.No. 418830

FOR RAJASTHAN TECHNICAL UNIVERSITY, KOTA


 Assistant Registrar (F&A)


 Comptroller

Place: Kota
Date : 28/03/2018