

GUPTA VISHAL & CO.

Chartered Accountant

293-294, Shaily Square,

1st Floor, Shop No. 8

Sector-B, Talwandi, Kota

Phone No-8094720999



AUDIT REPORT

RAJASTHAN TECHNICAL UNIVERSITY, KOTA AKELGARH, RAWATBHATA ROAD, KOTA

We have audited the attached Balance Sheet as on 31st March 2022 and Income & Expenditure A/c for the year ended 31st March 2022 of the University for the year ended on that date, annexed thereto.

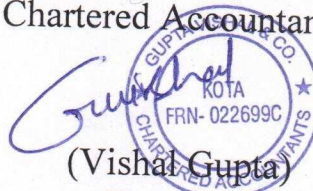
1. We Report that

- 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 – XX and ICC Cell for which provisional financials (unaudited) provided to us by management as these are to be merged with the financial statements of RTU, 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 Consolidated Balance Sheet, of the state of affair of the University as at 31 March 2022, and
- b) In the case of the Consolidated Income & Expenditure A/c, of the surplus/deficit of the University as at 31 March 2022.

For Gupta Vishal & Co.
Chartered Accountants


(Vishal Gupta)

Partner

FRN: 022699C

Place: - Kota

Date: 29.09.2022

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

SCHEDULE – XX

(A) NOTES FORMING PART OF CONSOLIDATED AUDIT REPORT **(31/03/2022)**

- 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 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 & Savings):-

- i) RTU, Kota having Bank A/c in PNB, Kota (A/C NO. 21-185) for the collection of all type of University Exam Fee through online payment gateway system for which monthly cash/bank book has been maintained in



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IUMS Software. Closing balances of that account as on 31.03.2022 is Rs. 75102552.03 (including auto sweep balance of Rs. 77550000.00 and current account balance Rs. 2447447.97 cr.). 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 through general reserve with bank balance as on 31.03.2022.

- ii) RTU, Kota 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 being 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 is 11625801.53 (including closing balance of auto sweep a/c Rs. 3300000.00 and current account balance Rs. 8325801.53), which is reconciled with Bank Statement as on 31.03.2022 as per bank reconciliation statement.
- iii) Apart from the above, RTU, Kota have two separate bank accounts in PNB, RTU Kota Branch 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/Bank Books of the above bank accounts have been maintained in IUMS Software. The closing balances of above bank accounts are reconciled with Bank Statements.

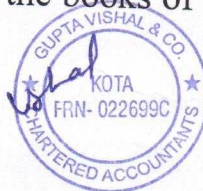


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- iv) Since FY 2017-18, three separate Bank accounts (A/c No. 018401007620, 018401007625 and 018401007626) were also operated with the ICICI Bank for the purpose of on-line collection of fee from the students of University Departments. Monthly Cash/Bank Books of the above bank accounts have been maintained in IUMS Software. The closing balances of above bank accounts are reconciled with bank statements as on 31.03.2022.
- e) During the FY 2019-20, three separate bank accounts (A/c No. 50100302095140, 50100302095035 and 50100302094924) were opened with the HDFC Bank for the purpose of on-line collection of fee from the students of University Departments. Monthly Cash/Bank Books of the above bank accounts have been maintained in IUMS Software. The closing balances of above bank accounts are reconciled with bank statements as on 31.03.2022.
- f) We have been informed that rules of various acts e.g. Income Tax Act, Provident Fund Act, GST Act, etc. applicable on University have been complied upon by the University during the year under audit.
- g) As per the previous audit reports it is submitted that the 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.



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- h) Net Closing Balance of Provident fund as on 31st March 2022 is Rs. 111251
(Cr.) shown under the head current liabilities was outstanding since opening
- i) **AG Audit:** -No information received for audit after F.Y. 2018-19 were done
by C& AG and reports are also under the consideration.

For GUPTA VISHAL & Co.

Chartered Accountants

For: RAJASTHAN TECHNICAL UNIVERSITY, KOTA

(Vishal Gupta)

Partner

M. No. 418830

KOTA
FRN-022699C

Place: KOTA

Date: 29/09/2022

DDO
आहरण एवं वितरण अधिकारी
राजस्थान तकनीकी विश्वविद्यालय
कोटा

Comptroller

वित्त नियंत्रक

राजस्थान तकनीकी विश्वविद्यालय, कोटा

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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 31.03.2022 of the Investment made in FDR's was Rs. 3669976064.00. Same is reconciled by the thefile of FD investment provided by the management to us.
- 4) In addition to the above point No 3, the difference in FDR as per books and physical balance of Rs. 926800/- (physically short) wasalsolying from previous years. It is suggested that the difference of Rs. 926800/- may be transferred to General Fund account to settle the above difference.
- 5) 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 31.3.2022.



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- 6) 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 31.03.2022.
- 7) 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 31.03.2022.
- 8) **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.
- 9) **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 and there is also duplicity in many ledger accounts under audit. Advance to employee as on 31.03.2022 are Rs.8873582/- (Net Debit) and Imprest balance outstanding as on 31.03.2022 is Rs. 167273/- (Net Debit). It is advisable to merge the duplicate accounts having same name.
b) **Advance to COE/Colleges/Coordinators:** As on 31st March 2022



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c) , Advance balances of Rs. 4756.00 (Net) and Rs. 302225.00 (Net) are lying outstanding against the Colleges/Coordinator respectively since a long time. While Advance to COE Confidential a/c is showing credit balance of Rs. 213307.00, which is subject to reconciliation. Proper efforts should be made for adjustment/ recovery, if any due.

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. So that 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 refunded to respective coordinator/beneficiaries.

d) **Advances for Capital Work:** - Position as on 31st March 2022 is as under: -

S.NO.	Name of the agencies	Amount (Rs.)	Purpose/Remarks
1.	PWD, Kota	0	
2.	RSRDC, Kota	9500000.00	Construction of Boys Hostel.
3.	UIT, Kota	19289.00	Outstanding since opening.
4.	PHED, Dada Bari, Kota	0	Construction of Overhead water Tank.
5.	CPWD, Ajmer	19876513	Construction of Petroleum Engg. Department Building. This account is also showing opening credit balance Rs. 2075487/- since 2017-18, which need to be reconciled.
	TOTAL Rs.	29395802	

10) The following sundry debtor's /advances/ misc. assets are having debit balances in the books since long back:

Agarwal Electronics	Rs. 880/-
Hostel Caution Money	Rs. 338750/-



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Bharat Scan & Guide	Rs. 572/-
Receivable from RPET fees	Rs. 461191/-
RMCATT-2007	Rs. 200000/-
SDP Project	Rs. 100000/-
CAS Project	Rs. 2301980/-
CH Instrument Inc. USA	Rs. 389111/-
EDP	Rs. 193972/-
TDS Paid (Opening)	Rs. 347747-
Security Deposit Paid	Rs. 444100/-

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 31.03.2022: -

- NPS Rs. 222785 (including opening balance Rs. 175604/-)
- Labour Cess Rs. 0/- (Cr.)- It is lying since opening. Hence, it should be deposited with the concerned govt. department.
- TDS on Contractors- Rs. 32473.00 (Dr.)-It is also lying since opening.
- CGST (OUTPUT)- Rs. 8488 (Cr.) , SGST (OUTPUT)- Rs. 8488 (Cr.)
- IGST (OUTPUT)- Rs. 0 (Cr.)
- Journalist Welfare Fund- Rs. 4395 (Cr.)
- TCS on Sale of Raddi - Rs. 0 (Cr.)
- TDS on Contractor -(TEQIP-III UD)- Rs. 0 (Cr.)
- TDS on GST (CGST)- Rs. 67145 (Cr.)
- TDS on GST (SGST)-Rs. 67145 (Cr.)
- TDS on GST (IGST)-Rs. 4918 (Cr.)
- TDS on Professional Services 194 J (TEQIP-III UD)- Rs. 0 (Cr.)

The almost above statutory liabilities were settled in the year 2021-22 during the audit period.

12) **Sales of Raddi (Waste Papers)**:-During the current year sale of raddi of Rs. 1536190/-

13) **E-TDS**:-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.



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- 14) **Provision for Gratuity and Leave Encashment:** -RTU created separate Gratuity Fund (Policy No. 348961) and Leave Encashment Fund (Policy No. 104000848) under the LIC for the benefit of employees as per decision of management. The closing balances as on 31.03.2022 of Group Leave Encashment and Group Gratuity Scheme not provided to us by management. During the year under audit the RTU Group Leave Encashment Scheme and RTU Group Gratuity Assurance Scheme could not be renewed for the FY 2021-22 due to some administrative reasons. It is suggested that these policies should be renewed on a yearly basis as per provisions laid down in the said policies.
- 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.
- 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)
Partner

M. No. 418830

Place: KOTA

Date: 29/09/2022

For: RAJASTHAN TECHNICAL UNIVERSITY, KOTA


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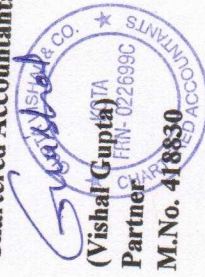
CONSOLIDATED BALANCE SHEET AS ON 31.03.2022

LIABILITIES	SCH	AMOUNT (C.Y.)	AMOUNT (P.Y.)	ASSETS	SCH	AMOUNT (C.Y.)	AMOUNT (P.Y.)
General & Other Funds	I	5,257,503,751.76	5,308,204,622.70	Fixed Assets (Gross Block)	III	1,106,643,741.00	1,088,293,166.00
Current Liabilities & Provisions	II	36,701,284.58	36,744,751.58	Investments (FDR)	IV	3,669,976,064.00	3,633,268,219.00
				Advances	V	39,121,097.00	22,058,672.00
				Cash & Bank Balance	VI	386,270,079.84	529,191,488.78
				Misc. Assets	VII	92,194,054.50	72,137,828.50
						5,294,205,036.34	5,344,949,374.28

NOTES TO ACCOUNTS - SCHEDULE-XX

AS PER OUR REPORT ON EVEN DATE

For Gupta Vishal & Co.
Chartered Accountants



Place: Kota
Date: 29/09/2022

FOR RAJASTHAN TECHNICAL UNIVERSITY, KOTA

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आह्वान एवं निरीक्षण अधिकारी
राजस्थान तकनीकी विश्वविद्यालय
कोटा

(Signature)
Comptroller

Prahalad Moena
Comptroller

Rajasthan Technical University, Kota

CONSOLIDATED INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2022

[illegible]

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

For Gupta Vishal & Co.

Chartered Accountants

Chartered Accountants

Handwritten signature: *W. J. ...*

CHN-022699C

Vishal Gupta)

Partner

M.No. 418830

Place: Kota

acc: 1X01a

Date : 29/09/2022

FOR RAJASTHAN TECHNICAL UNIVERSITY, KOTA

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Pratishtha Meena
Comptroller
Rajasthan Technical University, Kota

RAJASTHAN TECHNICAL UNIVERSITY, KOTA
Akelgarh, Rawatbhata Road, Kota

SCHEDULE FORMING PART OF CONSOLIDATED BALANCE SHEET AS ON 31.03.2022

PARTICULARS	AMOUNT (C.Y.)	AMOUNT (P.Y.)
SCHEDULE-I		
(A) GENERAL FUND		
Opening Balance	5183573054.43	5124287433.54
Adjustment Made During the year	131899.28	0.00
Surplus from Income & Expenditure A/c	(104,190,134.22)	59285620.89
(Total - A)	5079514819.49	5,183,573,054.43
(B) OTHER FUNDS		
College Share and VC Welfare Fund from ICC Cell		
Opening Balance as on 01.04.2020	9,244,708.00	-
Add: During the year 2020-21	639,989.00	-
Less: Paid During the Year	-	-
Ind. Liason Fund	10,358,691.00	9,884,697.00
PMGSY Cont. Reserve	281638.00	281638.00
R&D Fund	20000.00	20000.00
Staff Welfare Fund	186093.00	186,093.00
Opening Balance	2,600.00	-
Add: During the year	1,625,445.00	-
Less: Paid During the Year	1,592,223.00	-
REAP 2016 Fund	35,822.00	35,822.00
REAP 2017 Fund	17,278,872.76	17,278,872.76
RMAT 2007 Fund	12,762,215.32	12,762,215.32
RMAT 2008 Fund	11,458,593.00	-
CAM-2012 Fund	24,766,719.00	-
CAM-2013 Fund	3,604,553.00	-
RPET 2008 Fund	4,692,735.00	-
LEAP 2016 Fund	84,032,148.19	84,032,148.19
LEEP 2017 Fund	1,071.00	1,071.00
	149,011.00	149011.00
ICC Cell General Fund and PMGSY Fund	8,360,770.00	-
(Total - B)	177,988,932.27	124,631,568.27
TOTAL GENERAL & OTHER FUNDS (A+B)	5,257,503,751.76	5,308,204,622.70

SCHEDULE-II

CURRENT LIABILITIES & PROVISIONS

Deposits Payable	25,732,179.00	26,219,294.00
Other Current Liabilities	8,572,835.00	6,097,143.00
SD Payable	6,347,047.58	7,488,636.58
EMD payable	4,705,723.00	4,458,141.00
PG Payable	213,807.00	213,807.00
ECK Allumini Asso.	334,112.00	334,112.00
Sundry Creditors	(9,204,419.00)	(8,066,382.00)
	36,701,284.58	36,744,751.58

NOTES TO ACCOUNTS - SCHEDULE-XX

AS PER OUR REPORT ON EVEN DATE

For Gupta Vishal & Co.
Chartered Accountants

(Vishal Gupta)
Partner
M.No. 418830

Place: Kota
Date: 29/09/2022

FOR RAJASTHAN TECHNICAL UNIVERSITY, KOTA

DDO

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Comptroller

Prabhalad Meena
Comptroller

Rajasthan Technical University, Kota

RAJASTHAN TECHNICAL UNIVERSITY, KOTA
Akelgarh, Rawatbhata Road, Kota

SCHEDULE FORMING PART OF CONSOLIDATED BALANCE SHEET AS ON 31.03.2022

DETAIL OF FIXED ASSETS

SCHEDULE-III

NAME OF FIXED ASSETS	OPENING BALANCE AS ON 01.04.2021	ADDITION DURING THE YEAR	TOTAL	DEPRECIATION	CLOSING BALANCE AS ON 31.03.2022
Building	824,887,814.00	16,049,800.00	840,937,614.00	-	840,937,614.00
Computer	46,309,138.00	187,379.00	46,496,517.00	-	46,496,517.00
Furniture & Office Equipment	53,983,375.00	-	53,983,375.00	-	53,983,375.00
Library Books	53,427,143.00	-	53,427,143.00	-	53,427,143.00
Machine Equipment & tools	87,957,847.00	1,065,408.00	89,023,255.00	-	89,023,255.00
Airconditioning	8,378,423.00	336,030.00	8,714,453.00	-	8,714,453.00
Vehicles	4,386,266.00	-	4,386,266.00	-	4,386,266.00
Water Harvesting System	1,665,000.00	-	1,665,000.00	-	1,665,000.00
Softwares & Automations of accounting system	7,298,160.00	711,958.00	8,010,118.00	-	8,010,118.00
Total	1,088,293,166.00	18,350,575.00	1,106,643,741.00	-	1,106,643,741.00

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

For Gupta Vishal & Co.
Chartered Accountants

Gupta Vishal
(Vishal Gupta)
Partner
M.No. 418830

FOR RAJASTHAN TECHNICAL UNIVERSITY, KOTA

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Comptroller
वित्त नियंत्रक
राजस्थान तकनीकी विश्वविद्यालय, कोटा

Place: Kota
Date: 29/09/2022

RAJASTHAN TECHNICAL UNIVERSITY, KOTA
Akelgarh, Rawatbhata Road, Kota
SCHEDULE FORMING PART OF CONSOLIDATED BALANCE SHEET AS ON 31.03.2022

SCHEDULE-IV
INVESTMENTS

Fixed Deposits of RTU

3,669,976,064.00	3,633,268,219.00
3,669,976,064.00	3,633,268,219.00

SCHEDULE-V

ADVANCES

Advances to COE		
Advances to Colleges	(213,307.00)	(213,307.00)
Advances to Co-ordinators	4756.00	4756.00
Advances to Employee	302225.00	302225.00
Other Advances	8873582.00	7863677.00
Imprest	496978.00	496978.00
Advance to CPWD Ajmer	167273.00	75741.00
RSRDC, Kota	19,876,513.00	(2,075,487.00)
Advance to UIT KOTA	9500000.00	9500000.00
Advance to PWD KOTA	19289.00	19289.00
The Ex-Engineer, PHED, Dadabari, Kota	0.00	0.00
DD Sent for Re-Validation	0.00	6000000.00
ICC Cell	83300.00	84800.00
	10488.00	
	39,121,097.00	22,058,672.00

SCHEDULE-VI

(A) BANK BALANCES (Balances are reconciled as on 31.03.2021)

PD A/c (6913)	206999997.00	200000000.00
PD A/c (2438)	4990344.00	23879491.00
Punjab National Bank - 1046	8325801.53	153123593.53
Punjab National Bank - 1046 (Auto Sweep A/c)	3300000.00	116700000.00
Punjab National Bank - 21-185	-2447447.97	-2764410.47
Punjab National Bank - 21-185 (Auto Sweep A/c)	77550000.00	16450000.00
Bank Reconciliation Control a/c (are subject to reconciliation)	5043281.03	5043281.03
PNB 501 (Hostel Fees) Bank A/C	2307019.37	2812245.37
PNB 495 Sweep Control A/c	29250000.00	115000.00
PNB 495 Academic Fees A/c	5055064.02	1464214.74
PNB 34780 (Affiliation Fees A/c)	27490835.00	331673.00
PNB 34568 Academic Fees A/c	4024014.00	293869.00
Kotak Mahindra Bank (Affiliation Fees A/c)	2014277.00	1940989.00
ICICI Bank - 7620 (UTD Academic Fees A/c)	1650.00	1602.00
ICICI Bank - 7625 (UTD Academic Fees New A/c)	141664.00	137492.00
ICICI Bank - 7626 (UTD Hostel Fees A/c)	410.00	398.00
HDFC Bank- 4924 (UD Hostel Fees A/c)	107074.00	217948.00
HDFC Bank- 5035 (UD Acad Fess A/c)	2130476.57	2578476.57
HDFC Bank- 5140 (UD Acad Fess A/c)	1313787.29	6865626.01
ICC Cell	8671833.00	
	386,270,079.84	529,191,488.78

(B) CASH BALANCE

(Physically verified by Management as informed)

Total Cash & Bank Balance

NOTES TO ACCOUNTS - SCHEDULE-XX

AS PER OUR REPORT ON EVEN DATE

For Gupta Vishal & Co.

Chartered Accountants

(Vishal Gupta)

Partner

M.No. 418830

Place: Kota

Date: 29/09/2022

FOR RAJASTHAN TECHNICAL UNIVERSITY, KOTA

आहरण एवं वितरण अधिकारी
राजस्थान तकनीकी विश्वविद्यालय
कोटा

Comptroller

Prahalad Meena

Comptroller

Rajasthan Technical University, Kota

RAJASTHAN TECHNICAL UNIVERSITY, KOTA
Akelgarh, Rawatbhata Road, Kota
SCHEDULE FORMING PART OF CONSOLIDATED BALANCE SHEET AS ON 31.03.2022

SCHEDULE-VII

MISC. ASSETS

Security Deposits Paid	403048.00	414100.00
TDS paid on FDR	88,389,085.50	68,321,807.50
Receivable from RPET Fees	461191.00	461191.00
RTU/RMCATI/2007	200000.00	200000.00
SDP Project	100000.00	100000.00
CAS Project	2301980.00	2301980.00
Hostel Caution Money (Debit Balance)	338750.00	338750.00
	92,194,054.50	72,137,828.50

NOTES TO ACCOUNTS - SCHEDULE-XX

AS PER OUR REPORT ON EVEN DATE

For Gupta Vishal & Co.
Chartered Accountants

(Vishal Gupta)
Partner
M.No. 418830

Place: Kota
Date: 29/09/2022

FOR RAJASTHAN TECHNICAL UNIVERSITY, KOTA

आहरण एवं वितरण अधिकारी
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Comptroller

Prahalad Meena
Comptroller
Rajasthan Technical University, Kota

RAJASTHAN TECHNICAL UNIVERSITY, KOTA
Akelgarh Rawatbhata Road, Kota

SCHEDULE FORMING PART OF CONSOLIDATED INCOME & EXPENDITURE AS ON 31.03.2022

PARTICULARS	AMOUNT (C.Y.)	AMOUNT (P.Y.)
<u>SCHEDULE-VIII</u>		
<u>PAYMENT & PROVISION FOR EMPLOYEES</u>		
Salary to Employees including university contributions for PF and NPS	420,148,966.00	499,919,848.00
Medical Reimbursement	2,132,949.00	1,473,016.00
Travelling Expenses	182,118.00	250,665.00
Security Services	16,290,335.00	14,495,156.00
Liveries	99,825.00	94,200.00
RTU Group Gratuity and Leave Encashment Scheme	13,807.00	32,737,978.00
	438,868,000.00	548,970,863.00
<u>SCHEDULE-IX</u>		
<u>ADMINISTRATIVE EXP.</u>		
Advertisement Expenses	1,416,089.00	1,500,973.00
Hiring of contractual services (Man Power)	18,126,382.00	14,628,979.00
Fuel & Vehicle Expenses	582,981.00	386,171.00
Group Insurance and Medi Claim Policy expenses	742,040.00	516,035.00
Vehicle Hire Charges	2483284.00	2774011.00
Light & Water Expenses	4842419.00	5221329.00
Office Expenses	44,381,802.00	5,206,637.00
Repair & Maintenance & Cleaning Expenses	6,305,626.00	6,158,791.00
Garden & Land Scapping Expenses	2707760.00	4277280.00
Legal Services/Consultancy and Audit Expenses	873386.00	1488431.00
Professional & Special Services	488929.00	2950.00
	82,950,698.00	42,161,587.00
<u>SCHEDULE-X</u>		
<u>EDUCATIONAL EXPENSES</u>		
Scholarship Expenses	4961290.00	5300000.00
E-Resource Library Expenses	13570.00	14170.00
ESF & Technical/Cultural Fest/FDP	56073.00	2937372.00
Conference Workshop Expenses	418639.00	264232.00
Guest Faculty & Expert Lecture Expenses	3,594,927.00	5,326,417.00
Honorarium Charges for colleges inspection	124660.00	296726.00
Faculty Remuneration Expenses	10012143.00	11628394.00
PTP Expenses	57999.00	3120.00
Student Activity (laboratory Exp)	104136.00	142097.00
Payment for Ph.D & M.Tech	1175137.00	1631273.00
Games & Sports Exp.		
	20,518,574.00	27,543,801.00
<u>NOTES TO ACCOUNTS - SCHEDULE-XX</u>		

AS PER OUR REPORT ON EVEN DATE

For Gupta Vishal & Co.
Chartered Accountants


(Vishal Gupta)
Partner
M.No. 418830

Place: Kota
Date : 29/09/2022

FOR RAJASTHAN TECHNICAL UNIVERSITY, KOTA

DDO
आहरण एवं वितरण अधिकारी
राजस्थान तकनीकी विश्वविद्यालय
कोटा


Prizhalad Meena
Comptroller
Rajasthan Technical University, Kota

RAJASTHAN TECHNICAL UNIVERSITY, KOTA
Akelgarh Rawatbhata Road, Kota

SCHEDULE FORMING PART OF CONSOLIDATED INCOME & EXPENDITURE AS ON 31.03.2022

SCHEDULE-XI

EXAMINATION EXPENSES:

Question Paper Setting & Printing Exp.	-	-
Printing & Supply of Answer Books	0.00	4984000.00
Conduct of Examination Expenses	-	-
Pre./Post Exam Work Charges	5339531.00	4184683.00
Evaluation Of Practical & Theory	8751983.00	26284035.29
Postage & Courier Charges	1411859.00	1398476.00
Conduct Of Exam	40000.00	65656.00
	15,543,373.00	36,916,850.29

SCHEDULE-XII

HOSTEL EXPENSES

Hostel Maintenance Expenses	10,169,873.00	9,848,451.00
	10,169,873.00	9,848,451.00

SCHEDULE-XIII

MISC. EXPENSES

Convocation Expenses	783,028.00	814,848.00
Publication Expenses	-	44,000.00
Miscellaneous Expenses	(101,448.00)	1,005,793.00
	681,580.00	1,864,641.00

SCHEDULE-XVIII

NSS Expenses

	45,000.00	31,500.00
	45,000.00	31,500.00

IPR Cell Expenses

	-	-
	-	-

DST Expenses

Equipment	-	107,280.00
Contingencies	-	12,711.00
Travel	-	17,703.00
Fellowship	5,652.00	
	5,652.00	137,694.00

NOTES TO ACCOUNTS - SCHEDULE-XX

AS PER OUR REPORT ON EVEN DATE

FOR RAJASTHAN TECHNICAL UNIVERSITY, KOTA

For Gupta Vishal & Co.

Chartered Accountants

(Vishal Gupta)
 Partner
 M.No. 418830

Place: Kota

Date: 29/09/2022

DDO

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Comptroller

Prahalad Meena
 Comptroller

Rajasthan Technical University, Kota

RAJASTHAN TECHNICAL UNIVERSITY, KOTA
Akelgarh Rawatbhata Road, Kota

SCHEDULE FORMING PART OF CONSOLIDATED INCOME & EXPENDITURE AS ON 31.03.2022

PARTICULARS	AMOUNT (C.Y.)	AMOUNT (P.Y.)
<u>SCHEDULE-XIV</u>		
<u>INCOME FROM COLLECTION OF FEES</u>		
Affiliation/Inspection Fees	28,835,002.00	27,032,750.00
Tuition Fees (University Departments UD)	191,325,140.28	93,952,063.18
Registrar Office Income	3,194.00	8,534.00
Examination Income	265,590,373.50	286,816,275.00
RTU DAT Exam Fees	-	-
	485,753,709.78	407,809,622.18
<u>SCHEDULE-XV</u>		
<u>INTEREST INCOME</u>		
Interest on FDR	205,963,083.00	279,282,013.00
Interest on Sweep A/c	5,726,614.00	3,764,932.00
Interest on Income Tax Refund	-	-
Interest on PD Account	6,999,997.00	5,833,333.00
Interest (Other)	-	173,631.00
	218,689,694.00	289,053,909.00
<u>SCHEDULE-XVI</u>		
<u>HOSTEL INCOME</u>		
Hostel Rent	5,851,454.00	2,742,795.00
	5,851,454.00	2,742,795.00
<u>SCHEDULE-XVII</u>		
<u>MISC. INCOME</u>		
Estate Income	888,140.00	1,439,322.00
RTU Other Income	546,992.00	3,005,782.00
Sale of Raddi	153,619.00	14,070.00
	2,971,322.00	4,459,174.00
<u>SCHEDULE-XIX</u>		
Govt. Grants		
Non Plan/Plan Grant	0.00	200,000,000.00
NSS Grant	45,000.00	9,000.00
AICTE for Workshops	186,000.00	253,044.80
Grant from S.E.R.B	0.00	15,606.00
	231,000.00	22,695,508.00
<u>NOTES TO ACCOUNTS - SCHEDULE-XX</u>		

AS PER OUR REPORT ON EVEN DATE

For Gupta Vishal & Co.
Chartered Accountants

(Vishal Gupta)
Partner
M.No. 418830

Place: Kota
Date: 29/09/2022

FOR RAJASTHAN TECHNICAL UNIVERSITY, KOTA

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Prahalad Meena
Comptroller

Rajasthan Technical University, Kota

RAJASTHAN TECHNICAL UNIVERSITY, KOTA
Akelgarh Rawatbhata Road, Kota

CONSOLIDATED BALANCE SHEET GROUPING FOR THE YEAR ENDED 31.03.2022

DEPOSITS PAYABLE

	AMOUNT (C.Y.)	AMOUNT (P.Y.)
Allumini Association Fees	714525.00	714525.00
College Caution Money	13,027,574.00	13,867,689.00
Library Caution Money	699,475.00	699,475.00
Hostal Caution Money	316,390.00	313,390.00
Withheld Amounts	10,974,215.00	10,624,215.00
	25,732,179.00	26,219,294.00

OTHER CURRENT LIABILITIES

Other Payable - RAMCAT	50,000.00	50,000.00
Statutory Payable (As per List Enclosed)	2,190,487.00	864,109.00
ECKAA Fund	1932030.00	1680030.00
NEFT/RTGS/Cheque/DD Return a/c	586944.00	586,944.00
Retention Amount A/C	3192146.00	2701453.00
EMD/PG/SD Refundable	7500.00	201982.00
Journalist Welfare Fund	4395.00	4395.00
Govt Scholarships A/C	7500.00	7,500.00
Net Salary Payable	-270.00	-270.00
Expenses Payable	7696.00	
MD RISL Processing	1000.00	1000.00
Fee refundable	97500.00	
ICC Cell	495907.00	
	8,572,835.00	6,097,143.00

OTHER ADVANCES

Agrawal Electronics	880	880
Bharat Scan & Guide	572	572
CH Instrument Inc. USA	389111	389111
EDP	193972	193972
DST	(87,557.00)	(87,557.00)
	496,978.00	496,978.00

SECURITY DEPOSITS

Gas Cylinder Security	-	16,200.00
SD (Paid)	-	319,900.00
Security RSEB Kota	-	78,000.00
	-	414,100.00

STATUTORY PAYABLE

EPF (Employee Contribution)	(684.00)	(684.00)
Provident Fund	111251.00	111,251.00
NPS	222785.00	175604.00
GPS Station Donation from MLSU	26664.00	26664.00
EPF (University Contribution)	(42,073.00)	(42,073.00)
SWF Loan	0.00	0.00
CM Relief Fund	(26.00)	(26.00)
Bank Loan	41,888.00	41,888.00
Duties & Taxes (TDS/GST)	131,324.00	512,110.00
Employee Deduction from Salary	5000.00	5,000.00
RPMF	-875.00	-875.00
GPF SAB	1659709.00	
Group insurance	274.00	
Deferment/ with held of Salary	35250.00	35250.00
	2,190,487.00	864,109.00

NOTES TO ACCOUNTS - SCHEDULE-XX

AS PER OUR REPORT ON EVEN DATE

For Gupta Vishal & Co.
Chartered Accountants
(KOTA)
FNN-022699C
(Vishal Gupta)
Partner
M.No. 418830

FOR RAJASTHAN TECHNICAL UNIVERSITY, KOTA

DDO
आहरण एवं वितरण अधिकारी
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कोटा

Comptroller

Prahalad Meena

Prahalad Meena
Comptroller

Rajasthan Technical University, Kota

Place: Kota
Date: 29/09/2022

RAJASTHAN TECHNICAL UNIVERSITY, KOTA
Akelgarh Rawatbhata Road, Kota

CONSOLIDATED BALANCE SHEET GROUPING FOR THE YEAR ENDED 31.03.2022

DUTIES AND TAXES

TDS on Contractor (194C)	(32,473.00)	(13,334.00)
TDS on Professional Services (194J)	(21,882.00)	-
CGST	8,488.00	(1.00)
SGST	8,488.00	(1.00)
IGST	-	-
SHORT DEDUCTION OF TDS	28,845.00	-
STAMP DUTY & CESS	650.00	-
TDS on CGST	67145.00	214564.00
TDS on SGST	67145.00	214564.00
TDS on IGST	4918.00	96318.00
	131,324.00	512,110.00

MISC ASSETS

TDS PAID	347,747.00	347,747.00
TDS PAID 17-18	346,823.00	346,823.00
TDS PAID 18-19	24,270,067.00	24,270,067.00
TDS PAID 19-20	25,376,023.50	25,376,023.50
TDS PAID 20-21	18,166,863.00	17,819,191.00
TDS PAID 21-22	19,707,206.00	-
ICC Cell TDS 20-21	17550.00	161,956.00
ICC Cell TDS 20-21	156,806.00	-
	88,389,085.50	68,321,807.50

SD PAYABLE

SD (old)	154008.00	154,008.00
SD (2010-11)	300,165.00	300,165.00
SD (2011-12)	(47,108.00)	(47,108.00)
SD (2012-13)	302,614.00	302,614.00
SD (2013-14)	582365.00	582,365.00
SD (2014-15)	1090714.00	1,090,714.00
SD (2015-16)	190590.00	190,590.00
SD (2016-17)	354519.00	423,019.00
SD (2017-18)	92980.00	226521.00
SD (2018-19)	329317.00	1005420.00
SD (2019-20)	357852.00	1,103,151.00
SD (2020-21)	450364.58	2007931.58
SD Liability Others	1229895.00	149246.00
Student Deposit(21-22)	958,772.00	-
	6,347,047.58	7,488,636.58

NOTES TO ACCOUNTS - SCHEDULE-XX

AS PER OUR REPORT ON EVEN DATE

FOR RAJASTHAN TECHNICAL UNIVERSITY, KOTA

For Gupta Vishal & Co.
Chartered Accountants

(Vishal Gupta)
Partner
M.No. 418630

Place: Kota
Date: 29/09/2022

DDO

आहरण एवं वितरण अधिकारी
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Comptroller

Prahalad Meena
Comptroller

Rajasthan Technical University, Kota

RAJASTHAN TECHNICAL UNIVERSITY, KOTA
Akalgah Rawatbhata Road, Kota

CONSOLIDATED BALANCE SHEET GROUPING FOR THE YEAR ENDED 31.03.2022

EMD PAYABLE

EMD (old)	1615576.00	1,615,576.00
EMD (2010-11)	33600.00	33,600.00
EMD (2011-12)	270050.00	270,050.00
EMD (2012-13)	45850.00	45,850.00
EMD (2013-14)	(113,728.00)	(113,728.00)
EMD (2014-15)	255540.00	255,540.00
EMD (2015-16)	(5,667.00)	(5,667.00)
EMD (2016-17)	2010.00	2,010.00
EMD (2017-18)	64550.00	358,550.00
EMD (2018-19)	198082.00	199,400.00
EMD (2019-20)	149150.00	149,150.00
EMD (2020-21)	1700630.00	1700,630.00
EMD Others	7980.00	7,980.00
K.C. Engineers Pvt.ltd. (Emd)	(26,000.00)	(26,000.00)
Prashant Kumar Vaishnav (Emd)	(8,000.00)	(8,000.00)
Shankarpal Singh Kota (Emd)	(26,800.00)	(26,800.00)
EMD(21-22)	542,900.00	
	4,705,723.00	4,458,141.00

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)	(44,400.00)	(44,400.00)
Performance Guarantee (2014-15)	125,900.00	125,900.00
Performance Guarantee (2015-16)	-	-
Crystel chemical & Engineers Jaipur (PG)	13,260.00	13,260.00
Royal Enterprises Jodhpur (PG)	11,745.00	11,745.00
	213,807.00	213,807.00

AS PER OUR REPORT ON EVEN DATE

FOR RAJASTHAN TECHNICAL UNIVERSITY, KOTA

For Gupta Vishal & Co.
Chartered Accountants

(Vishal Gupta)
Partner
M.No. 418830

Place: Kota
Date: 29/09/2022

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Comptroller

Prahallad Meena
Comptroller
Rajasthan Technical University, Kota

(Vishal Gupta)
Partner
M.No. 418830

Place: Kota
Date: 29/09/2022

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आहरण एवं वितरण अधिकारी
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Comptroller

Prahallad Meena
Comptroller
Rajasthan Technical University, Kota

RAJASTHAN TECHNICAL UNIVERSITY, KOTA
Akelgarh Rawatbhata Road, Kota

CONSOLIDATED INCOME & EXPENDITURE GROUPING FOR THE YEAR ENDED 31.03.2022

<u>PARTICULARS</u>	<u>AMOUNT (C.Y.)</u>	<u>AMOUNT (P.Y.)</u>
<u>Estate Income</u>		
Income from Rent (PNB/ATM etc.)	47916.00	71874.00
Rent Form Residence	377513.00	571112.00
Rent Form Shop	101099.00	388676.00
Annual Lease Money	257112.00	407660.00
Guest House Income	104,500.00	-
	888,140.00	1,439,322.00
<u>Registrar Income</u>		
RTI /Appeal Fees	3194.00	8534.00
Convocation Registration Fee		
	3,194.00	8,534.00

NOTES TO ACCOUNTS - SCHEDULE-XX

AS PER OUR REPORT ON EVEN DATE

For Gupta Vishal & Co.
Chartered Accountants

(Vishal Gupta)
Partner
M.No. 418830

Place: Kota
Date: 29/09/2022

FOR RAJASTHAN TECHNICAL UNIVERSITY, KOTA

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