

RV Institute of Management

Internal Audit : Jan 23 - Mar 23

Internal Audit Review Report

Reporting points

Sl. No.	Category	Observation	Annexure Reference	Root Cause	Risk level	Implication	Recommendation	Management Comment/Remarks
a	Fee Verification	Verified & found satisfactory	NA	NA	NA	NA	NA	NA
b	GL Verification & Vouching	Verified & found satisfactory	NA	NA	NA	NA	NA	NA
c	Statutory Compliances	During our review of statutory compliances, we have performed the following review & reconciliation in order to provide insights to the management: a. TDS Reconciliation b. PF Reconciliation c. ESI Reconciliation d. PT Reconciliation	Annexure 1	NA	NA	NA	NA	NA
d	Bank Vouching & Reconciliation	Verified & Matching	NA	NA	NA	NA	NA	NA
e	Petty Cash Vouching	Verified & Matching	NA	NA	NA	NA	NA	NA
f	Payroll Processing	Verified & found satisfactory	NA	NA	NA	NA	NA	NA
f	GST Reconciliation	Report April to Sep Jan - Mar	Annexure 2	NA	NA	NA	NA	NA

for Niranjana V & Associates.,

Chartered Accountants

FR No. 019176S

V. Niranjana

Niranjana V

Proprietor

Membership No. 243077



Bhanath

AM

Date: 16.06.2023

Place: Bangalore

RV Institute of Management

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Annexure 1A : TDS Reconciliation - BOA vs Returns

Name of Party	Amount Paid	Tax Deducted	Section	Shortfall/ Excess	Due Date	Date of Document	Date of Challan
Suresh N	9,000	900	194J	-	07-02-23	01-01-23	07-02-23
Victory Pest Control Services	6,500	65	194C	-	07-02-23	01-01-23	07-02-23
Sigma Security Services	2,11,869	4,237	194C	-	07-02-23	01-01-23	07-02-23
Shashi Detective Services Pvt. Ltd.	32,706	654	194C	-	07-02-23	01-01-23	07-02-23
Infynix Data Services Private	40,068	4,007	194J	-	07-02-23	01-01-23	07-02-23
Santhappa & Co.	5,000	500	194J	-	07-02-23	02-01-23	07-02-23
Campfire Lifestyle Private Limited	1,67,645	3,353	194C	-	07-02-23	03-01-23	07-02-23
Shashi Nursery	17,300	173	194C	-	07-02-23	05-01-23	07-02-23
Niranjan V and Associates	30,000	3,000	194J	-	07-02-23	07-01-23	07-02-23
Total Power Conditioners Pvt. Ltd.	1,200	24	194C	-	07-02-23	10-01-23	07-02-23
MY CAR Service Redefined	12,748	255	194C	-	07-02-23	14-01-23	07-02-23
Mathias S A	30,000	3,000	194J	-	07-02-23	16-01-23	07-02-23
Nagestravels	3,344	33	194C	-	07-02-23	16-01-23	07-02-23
Impex Systems Inc.	24,479	245	194C	-	07-02-23	16-01-23	07-02-23
Ravi Venkata Tripuraneni	3,750	375	194J	-	07-02-23	18-01-23	07-02-23
Pavana G P	3,500	35	194C	-	07-02-23	19-01-23	07-02-23
Pavana G P	5,600	56	194C	-	07-02-23	19-01-23	07-02-23
AyurYoga Life Institute	45,000	4,500	194J	-	07-02-23	23-01-23	07-02-23
Canvasx	67,750	1,355	194J	-	07-02-23	23-01-23	07-02-23
Gurudev Infotech	3,800	4	194Q	-	07-02-23	25-01-23	07-02-23
Gurudev Infotech	2,750	3	194Q	-	07-02-23	25-01-23	07-02-23
Gurudev Infotech	4,000	4	194Q	-	07-02-23	25-01-23	07-02-23
Shashi Detective Services Pvt. Ltd.	31,123	623	194C	-	07-03-23	01-02-23	07-03-23
Sigma Security Services	2,11,869	4,237	194C	-	07-03-23	01-02-23	07-03-23
Victory Pest Control Services	6,500	65	194C	-	07-03-23	01-02-23	07-03-23
Eshwari Enterprises	27,000	270	194C	-	07-03-23	01-02-23	07-03-23
Sri Krishna Upahar	60,600	606	194C	-	07-03-23	01-02-23	07-03-23
Canvasx	6,000	600	194J	-	07-03-23	03-02-23	07-03-23
Sigma Security Services	24,890	498	194C	-	07-03-23	06-02-23	07-03-23
Gurudev Infotech	5,27,000	527	194Q	-	07-03-23	06-02-23	07-03-23
Pavana G P	3,250	33	194C	-	07-03-23	08-02-23	07-03-23
Pavana G P	6,900	69	194C	-	07-03-23	08-02-23	07-03-23
R.K.Fotos	24,000	2,400	194J	-	07-03-23	08-02-23	07-03-23
Radha M	1,28,920	1,289	194C	-	07-03-23	09-02-23	07-03-23
Shashi Nursery	6,770	68	194C	-	07-03-23	10-02-23	07-03-23
Sat Sukrit Media Pvt. Ltd.	46,600	932	194C	-	07-03-23	13-02-23	07-03-23
Mathias S A	30,000	3,000	194J	-	07-03-23	16-02-23	07-03-23
Venkatesh C S	12,000	1,200	194J	-	07-03-23	16-02-23	07-03-23
Suresh N .	14,000	1,400	194J	-	07-03-23	16-02-23	07-03-23
Ravi Kumar V	7,500	750	194J	-	07-03-23	16-02-23	07-03-23
Libra Impressions	55,800	558	194C	-	07-03-23	16-02-23	07-03-23
Libra Impressions	8,000	800	194J	-	07-03-23	16-02-23	07-03-23
Gurudev Infotech	3,550	4	194Q	-	07-03-23	22-02-23	07-03-23
Gurudev Infotech	3,300	3	194Q	-	07-03-23	22-02-23	07-03-23
Mathias S A	22,500	2,250	194J	-	30-04-23	01-03-23	28-04-23

Ravi Kumar V	18,000	1,800	194J	-	30-04-23	01-03-23	28-04-23
Somasekhar V	30,000	3,000	194J	-	30-04-23	01-03-23	28-04-23
Venkatesh C S	16,800	1,680	194J	-	30-04-23	01-03-23	28-04-23
Suresh N .	21,000	2,100	194J	-	30-04-23	01-03-23	28-04-23
Swati Gupta	9,000	900	194J	-	30-04-23	01-03-23	28-04-23
Padmini V .	19,200	1,920	194J	-	30-04-23	01-03-23	28-04-23
Sigma Security Services	2,11,869	4,237	194C	-	30-04-23	01-03-23	28-04-23
Shashi Detective Services Pvt. Ltd.	32,706	654	194C	-	30-04-23	01-03-23	28-04-23
Victory Pest Control Services	6,500	65	194C	-	30-04-23	01-03-23	28-04-23
Sigma Security Services	35,072	701	194C	-	30-04-23	01-03-23	28-04-23
Gurudev Infotech	81,200	81	194Q	-	30-04-23	02-03-23	28-04-23
Gurudev Infotech	4,57,990	458	194Q	-	30-04-23	02-03-23	28-04-23
Quilklrn Private Limited	1,26,000	12,600	194J	-	30-04-23	08-03-23	28-04-23
Pavana G P	18,000	180	194C	-	30-04-23	10-03-23	28-04-23
AD INTERACT MEDIA SOLUTIONS	4,94,928	9,899	194C	-	30-04-23	24-03-23	28-04-23
Chidananda K	22,800	2,280	194J	-	30-04-23	25-03-23	28-04-23
Jeevitha P Raju	28,500	2,850	194J	-	30-04-23	25-03-23	28-04-23
Santhappa & Co.	5,000	500	194J	-	30-04-23	27-03-23	28-04-23
Gurudev Infotech	8,350	8	194Q	-	30-04-23	28-03-23	28-04-23
Pavana G P	3,750	38	194C	-	30-04-23	29-03-23	28-04-23
Shashi Detective Services Pvt. Ltd.	32,706	654	194C	-	30-04-23	30-03-23	28-04-23
Chandrasekhar Sundaram	6,000	600	194J	-	30-04-23	31-03-23	28-04-23
Mathias S A	28,500	2,850	194J	-	30-04-23	31-03-23	28-04-23
Somasekhar V	37,500	3,750	194J	-	30-04-23	31-03-23	28-04-23
Venkatesh C S	10,800	1,080	194J	-	30-04-23	31-03-23	28-04-23
Swati Gupta	13,500	1,350	194J	-	30-04-23	31-03-23	28-04-23
Ravi Kumar V	24,000	2,400	194J	-	30-04-23	31-03-23	28-04-23
Suresh N .	14,000	1,400	194J	-	30-04-23	31-03-23	28-04-23
Santhappa & Co.	58,500	5,850	194J	-	30-04-23	31-03-23	28-04-23
Niranjan V and Associates	30,000	3,000	194J	-	30-04-23	31-03-23	28-04-23
Sigma Security Services	2,11,869	4,237	194C	-	30-04-23	31-03-23	28-04-23
Sigma Security Services	35,072	701	194C	-	30-04-23	31-03-23	28-04-23
Victory Pest Control Services	6,500	65	194C	-	30-04-23	31-03-23	28-04-23
Eshwari Enterprises	7,000	70	194C	-	30-04-23	31-03-23	28-04-23



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Annexure 1B - PF Reconciliation BOA vs Returns

Month	Employers Contribution	Employees Contribution	PF Admin	Total Amount (A)	Due Date	Amount Deposited (B)	Date of Remittance	Difference (A) - (B)	Remarks
Jan-23	57,616	55,311	2,305	1,15,232	15-02-22	1,15,232	14-02-23	-	-
Jan-23	917	880	36	1,833	15-02-22	1,833	13-03-23	-	Arrears
Feb-23	59,850	57,456	2,394	1,19,700	15-03-22	1,19,700	13-03-23	-	-
Mar-23	59,850	57,456	2,394	1,19,700	15-04-22	1,19,700	13-04-23	-	-

Annexure 1C - ESI Reconciliation BOA vs Returns

Month	Employers Contribution	Employees Contribution	Total Amount (A)	Due Date	Amount Deposited (B)	Date of Remittance	Difference (A) - (B)	Remarks
Jan-23	4,940	1,143	6,083	15-02-22	6,083	14-02-23	-	-
Feb-23	5,020	1,160	6,180	15-03-22	6,180	13-03-23	-	-
Mar-23	4,537	1,052	5,589	15-04-22	5,589	13-04-23	-	-

Annexure 1D - PT Reconciliation BOA vs Returns

Month	PT Deducted	Due Date	PT Deposited	Date of Remittance	Difference (A) - (B)	Remarks
Jan-23	8,000	20-02-23	8,000	20-02-23	-	-
Feb-23	8,400	20-03-23	8,400	20-03-23	-	-
Mar-23	8,000	20-04-23	8,000	15-04-23	-	-



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Annexure 2A : GST Reconciliation

Month	Particulars	Taxable Supplies	Rate	Output CGST	Output SGST	Category
Jan-23	Insurance - Medical students	72,980	0%	-	-	Exempted
Jan-23	Fee (Uni/Boards)	4,45,000	0%	-	-	Exempted
Jan-23	Affiliation Fee	8,90,000	0%	-	-	Exempted
Jan-23	Appn & Prospectus	17,500	18%	1,575	1,575	B2CS
Jan-23	Book&CourseMaterials	8,90,000	0%	-	-	Exempted
Jan-23	Certificate Course	27,119	18%	2,441	2,441	B2CS
Jan-23	Computer Lab	35,60,000	0%	-	-	Exempted
Jan-23	e-governance	3,56,000	0%	-	-	Exempted
Jan-23	Library Fee	32,04,000	0%	-	-	Exempted
Jan-23	PersnltyDevlmntPrgrm	8,90,000	18%	80,100	80,100	B2CS
Jan-23	Placement Activites	8,90,000	18%	80,100	80,100	B2CS
Jan-23	Proj/ProjGuidncFee	12,46,000	0%	-	-	Exempted
Jan-23	Seminar &WorkshopFee	25,97,020	0%	-	-	Exempted
Jan-23	Sports&CultAct Fee	8,90,000	0%	-	-	Exempted
Jan-23	Tuition Fee	2,36,00,000	0%	-	-	Exempted
Jan-23	Challenge RevalnFee	85,000	0%	-	-	Exempted
Jan-23	PDC	2,100	0%	-	-	Exempted
Jan-23	Paperviewing Process	7,250	0%	-	-	Exempted
Jan-23	FDP	27,754	18%	2,498	2,498	B2CS
Jan-23	Elect&waterchrgrecpt	23,405	0%	-	-	Exempted
Jan-23	Sale of News Paper	30,750	5%	769	769	B2CS
Jan-23	Interest on SB A/c	65,019	0%	-	-	Exempted
Feb-23	Insurance- Medical	1,76,000	0%	-	-	Exempted
Feb-23	Fee (Uni/Boards)	12,71,500	0%	-	-	Exempted
Feb-23	Affiliation Fee	10,56,000	0%	-	-	Exempted
Feb-23	Appn & Prospectus	12,000	18%	1,080	1,080	B2CS
Feb-23	Book&CourseMaterials	10,56,000	0%	-	-	Exempted
Feb-23	Computer Lab	35,20,000	0%	-	-	Exempted
Feb-23	e-governance	3,52,000	0%	-	-	Exempted
Feb-23	Indust Tour/Visit	5,28,000	0%	-	-	Exempted
Feb-23	Library Fee	22,88,000	0%	-	-	Exempted
Feb-23	PersnltyDevlmntPrgrm	8,80,000	18%	79,200	79,200	B2CS
Feb-23	Placement Activites	8,80,000	18%	79,200	79,200	B2CS
Feb-23	Proj/ProjGuidncFee	17,60,000	0%	-	-	Exempted
Feb-23	Seminar &WorkshopFee	35,20,000	0%	-	-	Exempted
Feb-23	Sports&CultAct Fee	10,56,000	0%	-	-	Exempted
Feb-23	Tuition Fee	2,59,52,660	0%	-	-	Exempted
Feb-23	Online Course Fee	26,40,000	0%	-	-	Exempted
Feb-23	PDC	3,200	0%	-	-	Exempted
Feb-23	Faculty Devlm Progrm	-424	18%	-38	-38	B2CS
Feb-23	Elect&waterchrgrecpt	54,920	0%	-	-	Exempted
Feb-23	Admi Cancelation Crg	1,05,932	18%	9,534	9,534	B2CS
Mar-23	Insurance- Medical	4,000	0%	-	-	Exempted
Mar-23	Fee (Uni/Boards)	33,500	0%	-	-	Exempted
Mar-23	KFFSWF	31,200	0%	-	-	Exempted



Mar-23	Affiliation Fee	24,000	0%	-	-	Exempted
Mar-23	Book&CourseMaterials	24,000	0%	-	-	Exempted
Mar-23	Computer Lab	80,000	0%	-	-	Exempted
Mar-23	e-governance	8,000	0%	-	-	Exempted
Mar-23	Indust Tour/Visit	12,000	0%	-	-	Exempted
Mar-23	Library Fee	52,000	0%	-	-	Exempted
Mar-23	PersnltyDevlmntPrgrm	20,000	18%	1,800	1,800	B2CS
Mar-23	Placement Activites	20,000	18%	1,800	1,800	B2CS
Mar-23	Proj/ProjGuidncFee	40,000	0%	-	-	Exempted
Mar-23	Seminar & Workshop Fee	80,000	0%	-	-	Exempted
Mar-23	Sports&CultAct Fee	24,000	0%	-	-	Exempted
Mar-23	Tuition Fee	9,00,000	0%	-	-	Exempted
Mar-23	Online Course Fee	60,000	0%	-	-	Exempted
Mar-23	PDC	1,000	0%	-	-	Exempted
Mar-23	Registration Fee	8,898	18%	801	801	B2CS
Mar-23	Scholarship Others	-50,000	0%	-	-	Exempted
Mar-23	Interest on SB A/c	3,394	0%	-	-	Exempted



RV Institute of Management

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Annexure 2B : GST Reconciliation Month wise Liability

Month	Sum of Taxable Supplies	Sum of Output CGST	Sum of Output SGST
Jan-23	3,98,16,897	1,67,482	1,67,482
Feb-23	4,71,11,788	1,68,976	1,68,976
Mar-23	13,75,992	4,401	4,401
Grand Total	8,83,04,678	3,40,859	3,40,859

Annexure 2C : GST Reconciliation Month-Caterogy wise Liability

Particulars	Sum of Taxable Supplies	Sum of Output CGST	Sum of Output SGST
B2CS	38,09,530	3,40,859	3,40,859
Jan-23	18,83,123	1,67,482	1,67,482
Feb-23	18,77,508	1,68,976	1,68,976
Mar-23	48,898	4,401	4,401
Exempted	8,44,95,148	-	-
Jan-23	3,79,33,774	-	-
Feb-23	4,52,34,280	-	-
Mar-23	13,27,094	-	-
Grand Total	8,83,04,678	3,40,859	3,40,859

Particulars	Sum of Taxable Supplies	Sum of Output CGST	Sum of Output SGST
Appn & Prospectus	29,500	2,655	2,655
Certificate Course	27,119	2,441	2,441
Elect&waterchrgrecpt	78,325	-	-
PDC	6,300	-	-
Registration Fee	8,898	801	801
FDP	27,754	2,498	2,498
Interest on SB A/c	68,413	-	-
Insurance - Medical students	72,980	-	-
Fee (Uni/Boards)	17,50,000	-	-
Affiliation Fee	19,70,000	-	-
Book&CourseMaterials	19,70,000	-	-
Computer Lab	71,60,000	-	-
e-governance	7,16,000	-	-
Library Fee	55,44,000	-	-
PersnltyDevlmtPrgrm	17,90,000	1,61,100	1,61,100
Placement Activites	17,90,000	1,61,100	1,61,100
Proj/ProjGuidncFee	30,46,000	-	-
Seminar &WorkshopFee	61,97,020	-	-
Sports&CultAct Fee	19,70,000	-	-
Tuition Fee	5,04,52,660	-	-
Challenge RevalnFee	85,000	-	-
Paperviewing Process	7,250	-	-
Sale of News Paper	30,750	769	769
Insurance- Medical	1,80,000	-	-
Indust Tour/Visit	5,40,000	-	-
Online Course Fee	27,00,000	-	-
Faculty Devlm Prgram	-424	-38	-38
Admi Cancelation Crg	1,05,932	9,534	9,534
KFFSWF	31,200	-	-
Scholarship Others	-50,000	-	-
Grand Total	8,83,04,678	3,40,859	3,40,859



RASHTREEYA SIKSHANA SAMITHI TRUST
RV Institute of Management
4th Block, Jayanagar, Bangalore

Balance Sheet as at 31st March 2023

Particulars	SI No	31.03.2023 Amount ₹	31.03.2022 Amount ₹
<u>Source of Funds</u>			
RSST Account	1	4,72,09,788	3,56,89,424
Other Liabilities	2	82,82,340	60,68,860
Duties & taxes	3	84,208	2,10,433
		5,55,76,336	4,19,68,717
<u>Application Of Funds</u>			
Fixed Assets	4	1,40,47,649	1,08,10,551
Advances & Deposits	5	7,82,609	10,12,453
Sundry Debtors	6	1,69,85,312	1,15,78,479
Cash at bank	7	2,37,59,714	1,85,67,201
Cash on hand		1,052	33
		5,55,76,336	4,19,68,717

As per our report of even date

For Niranjn V & Associates

Chartered Accountants

FR.No. 019176S

N. Niranjn

Niranjn V

Proprietor

M.N.243077



**For RV Institute of Management a unit of
Rashtrreya Sikshana Samithi Trust**

Dr. Purushottam Bung

Dr. Purushottam Bung
Director of RV Institute
of Management

A V S Murthy
Hon. Secretary of
the Trust

Place: Bangalore

Date :

Director
R. V. Institute of Management
Jayanagar, Bangalore - 560041

RASHTREEYA SIKSHANA SAMITHI TRUST
RV Institute of Management
4th Block, Jayanagar, Bangalore

Income and Expenditure Account for the year ended 31.03.2023

Particulars	SI No	Amount 31st March 2023	Amount 31st March 2022
<u>Income</u>			
Fees	8	8,60,80,587	7,80,85,695
Other Income	9	23,99,294	9,45,943
Interest from Bank/Bescom	10	3,73,956	4,51,931
		8,88,53,837	7,94,83,569
<u>Expenditure</u>			
Establishment Charges	11	3,10,96,925	3,00,15,008
Repairs & Maintenance	12	71,93,187	44,81,210
Other expenses	13	84,48,385	45,79,769
Rates & Taxes	14	14,92,176	14,25,314
Functions/Workshop/Others	15	81,88,013	70,18,939
Audit Fees	16	1,34,700	1,36,200
Finance Charges		26,244	4,118
Asset Written off		-	45,691
		5,65,79,630	4,77,06,249
SURPLUS/(DEFICIT) BEFORE DEPRECIATION		3,22,74,207	3,17,77,320
Depreciation		37,62,573	20,73,628
SURPLUS/(DEFICIT) CARRIED TO BE BALANCE SHEET		2,85,11,634	2,97,03,692

As per our report of even date

For Niranjn V & Associates
Chartered Accountants
FR.No. 019176S

N. Niranjn

Niranjn V
Proprietor
M.N.243077



Place: Bangalore
Date :

**For RV Institute of Management a unit of
Rashtreeya Sikshana Samithi Trust**

Dr. Purushottam Bung

Dr. Purushottam Bung
Director of RV Institute
of Management
Director

A V S Murthy
Hon. Secretary of
the Trust

R. V. Institute of Management
Jayanagar, Bangalore - 560041

RASHTREEYA SIKSHANA SAMITHI TRUST
RV Institute of Management
4th Block, Jayanagar, Bangalore

Schedule 01 RSST A/c

Particulars	31.03.2023	31.03.2022
Opening Balance	3,56,89,424	2,92,45,655
Add: Received during the year	1,18,49,304	1,17,54,259
	4,75,38,728	4,09,99,914
Less: Paid during the year	2,88,40,574	3,50,14,181
	1,86,98,154	59,85,733
Add: Excess of Income over Expenditure	2,85,11,634	2,97,03,692
	4,72,09,788	3,56,89,424

Sch-02 Other Liabilities

Particulars	31.03.2023	31.03.2022
Salary Security Deposit- Staff	5,44,000	2,39,000
Eligibility Fee	-	72,000
Fees Payables	1,00,000	3,81,300
Medical Insurance	2,63,800	10,820
KFFSWF	1,90,376	1,89,174
University exam remuneration	4,200	31,760
ICSSR PROJECT	6,853	26,879
DST/SATYAM Project	3,732	3,638
Fee (Uni/Board)	19,13,188	19,72,500
Scholarship	-	1,82,928
Education Loan from Minorities Department	50,000	50,000
Sundry Creditors for Expenses	32,35,329	19,51,999
Statutory payables - EPF, ESI, etc	1,25,291	1,28,058
Unnath Bharath Abhiyan - Project	-	14,194
Others Payables	12,32,000	6,16,000
Gyanarjun Project-RVIM	1,00,573	1,88,610
KGBV Model Scho Project	2,97,975	-
Ashok Leyland Projec	2,00,861	-
NCW Project	(21,600)	7,500
ICPR Project	20,000	-
Other Funds	15,762	2,500
	82,82,340	60,68,860

Sch-03 Duties & Taxes

Particulars	31.03.2023	31.03.2022
TDS Contractors Paya	21,501	10,648
TDS Profession Paya	54,160	51,920
Professional Tax Payable	8,000	6,800
TDS Salary Payable	-	1,41,060
TDS On Purchase of Goods	547	5
	84,208	2,10,433



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Sch -04 FIXED ASSETS

Particulars	Rate	Balance As on 01-Apr-22	Addition During the year		Deletions	Total	Depreciation	Balance As on 31-Mar-23
			Before Sep	After Sep				
Block A								
Office Equipments	15%	43,61,715	30,447	23,08,699	-	67,00,861	8,31,976.73	58,68,884
Canteen Equipment	15%	44,289			-	44,289	6,643	37,646
Lab Equipment	15%	89,971			-	89,971	13,496	76,475
Library Books	15%	6,63,441	10,258	47,190	-	7,20,889	1,04,594	6,16,295
Sports Equipment	15%	26,257			-	26,257	3,939	22,318
Gym Equipments	15%	2,66,992			-	2,66,992	40,049	2,26,943
Block B								
Computer	40%	15,76,392	40,95,874		-	56,72,266	22,68,906	34,03,360
Software	40%	1,47,759		2,95,000	-	4,42,759	1,18,104	3,24,655
Block C								
Furniture & Fixtures	10%	36,33,857	17,406	1,94,799	-	38,46,062	3,74,866	34,71,196
		1,08,10,551	41,53,985	28,45,688	-	1,78,10,346	37,62,573	1,40,47,649

1,08,10,551



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Sch-05 Advances & Deposits

Particulars	31.03.2023	31.03.2022
BESCOM Deposit	90,850	90,850
Library Deposit	25,000	25,000
Telephone Deposit	8,000	8,000
Staff General Advance/ Other Advance	1,15,330	38,000
Advances Subdry debtors	2,39,759	5,30,085
Sun Deb Employees	-	2,968
Sundry Receivable others	5,000	18,880
Contribution to Sinchana RVIM	2,98,670	2,98,670
	7,82,609	10,12,453

Sch-06 Debtors

Particulars	31.03.2023	31.03.2022
Students fee Receivable	1,69,85,312	1,15,78,479
	1,69,85,312	1,15,78,479

Sch -07 Cash at bank

Particulars	31.03.2023	31.03.2022
Canara Bank SB A/c No.29127	1,46,67,953	57,75,616
Canara Bank SB A/c No.29128	84,80,192	1,21,55,800
Canara Bank SB A/c No.39078	1,00,573	1,88,610
Canara Bank Main#39775	6,853	26,879
Canara Bank Main#39874	3,732	3,638
ICICI Bank No.2291	5,00,411	4,16,658
	2,37,59,714	1,85,67,201



RASHTREEYA SIKSHANA SAMITHI TRUST

RV Institute of Management

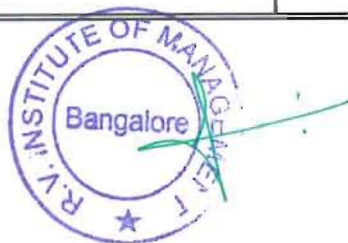
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Sch 8 - FEES COLLECTIONS

Particulars	31.03.2023	31.03.2022
Affiliation Fee	19,70,000	17,85,000
Application & Prospectus Fee	1,11,009	1,04,025
Books & Course Materials	19,70,000	17,85,000
Certificate Course Fee	1,23,898	1,76,440
Computer Lab Fee	71,60,000	71,40,000
E-Governance	7,16,000	7,14,000
Indust Tour/Visit	5,40,000	-
Library Fee	55,44,000	50,10,000
Personalty Development Programme	17,90,000	17,85,000
Placement Training (Activities)	17,90,000	17,85,000
Project Guidance Fee	30,46,000	24,99,000
Seminar Workshop	61,97,020	48,54,630
Sports & Cultural Fees	19,70,000	17,85,000
Fee Collection	5,04,52,660	4,86,62,600
Online Course Fee	27,00,000	-
	8,60,80,587	7,80,85,695

Sch 9 - Other Income

Particulars	31.03.2023	31.03.2022
Admission Cancellation Charges	1,27,119	1,94,915
Misc Income	3,574	3,71,524
Exam & Test Fee	12,56,500	-
Challenge RevalnFee	2,60,000	-
Malpractice	5,000	-
Paperviewing Process	20,750	-
Faculty Development Programme	92,161	-
Duplicate Hall Ticket	4,150	-
Duplicate College ID	500	400
Fine	16,500	-
Library Fine	4,280	2,846
PDC	8,700	5,200
Sale of Scrap	1,01,410	16,000
Sponsrship/confernce	33,898	-
Transfer Certificate	-	650
Registration fee	79,746	-
Project Finalization	10,169	16,610
Electricity charges Receivable	3,44,087	3,37,798
Sale of News Paper	30,751	-
	23,99,294	9,45,943



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Sch 10: Interest Received

Particulars	31.03.2023	31.03.2022
Interest on BESCOM Deposit	17,938	19,060
Interest on SB A/c	3,56,018	4,32,871
	3,73,956	4,51,931

Schedule - 11
Establishment

Particulars	31.03.2023	31.03.2022
Establishment	2,85,06,831	2,80,97,233
EDLI Contribution	28,444	31,447
Admn., Charges -PF	28,448	31,434
EPF-Management	2,08,624	2,30,526
Pension Fund Management	4,74,069	5,23,909
ESI-Management	55,572	58,153
E L Encashment	3,29,548	7,54,806
Gratuity	5,48,907	-
Establishment- Visiting	9,16,482	2,87,500
	3,10,96,925	3,00,15,008

Sch 12- Repair & Maintenance

Particulars	31.03.2023	31.03.2022
Annual Maintenance Charges	1,90,639	2,43,407
Building Maintenance	48,041	-
Computer, IT & Peripherals Maintenance	4,59,596	94,192
DebrsGarbgeWD Chrgs	1,10,400	50,800
Electrical Works	40,710	1,07,492
Fuel/Generator Maint	11,328	72,216
Machine/ Equipments Maintenance	8,54,766	24,707
Other Repairs & Maintenance	1,28,223	63,872
Vehicle Maintenance	45,373	1,17,864
Insurance	14,374	31,825
Office Maintenance	45,97,570	30,07,214
Conveyance Car petrol	98,714	-
Pest Control Charges	87,320	1,49,270
Housekeeping Materials & Service	5,06,133	5,18,351
	71,93,187	44,81,210



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Sch 13 - Other Expenses

Particulars	31.03.2023	31.03.2022
Advertisement Charges	17,39,392	10,07,792
Contingency	61,187	50,270
Interest on TDS	-	5,368
Interest on PF	2,476	-
Security Charges/ Watch & ward charges	26,42,723	24,53,386
TA/DA & Conveyance	4,720	16,609
Water Charges (BWSSB)	9,67,552	7,17,889
Travelling & Conveyance	1,37,929	22,304
Covid 19 Expenses	-	18,957
Research Center exps	1,56,840	-
Registration & Membership Fee	17,16,979	2,87,194
Meeting & Exam Expenses	10,18,587	-
	84,48,385	45,79,769

Schedule - 14

Rate & Taxes

Particulars	31.03.2023	31.03.2022
Professional Tax(Institution)	2,500	2,500
Property Tax	6,16,000	6,16,000
GST Inputs - RCM	8,73,676	8,06,814
	14,92,176	14,25,314



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Sch 15- Function/Workshop/Others

Particulars	31.03.2023	31.03.2022
Alumni Meet	-	14,751
Ayudha Pooja	23,435	17,935
Conference Expenses	7,330	-
Student Fest	2,49,593	
Gifts & Complements	43,130	49,175
Hiring/Scrutiny char	-	23,750
Inagur Funct Expen	5,38,689	
Other Functions	5,75,728	5,74,186
Seminar & Workshop	2,78,244	22,537
FDP	85,447	-
News Papr Periodicals	47,322	32,128
Scholarship other	4,66,000	-
Scholarship Merit Exps.,	5,15,000	10,33,060
Conveyance Expenses	64,741	10,223
Fines & Penalty	-	2,800
Honararium	5,90,950	4,05,810
Participation Fee	1,70,360	4,73,570
ID Card Expenses	29,250	26,521
Certificate Course	1,32,000	1,34,956
Professional charges	1,04,107	1,09,590
Consultancy Fee	63,750	-
Viva-Voce Examination Expenses	1,07,357	1,18,886
Refreshment charges	2,86,123	1,00,335
Placement Expenses	1,94,782	1,43,355
Subscription	34,36,602	32,53,860
Sports Day Expenses	44,323	69,347
Software Renewal charges	1,33,751	1,52,164
Sponsorship	-	2,50,000
	81,88,013	70,18,939

Sch 16 - Audit Fees

Particulars	31.03.2023	31.03.2022
Audit Fees-Statutory	66,600	53,100
Audit Fee-Internal	68,100	83,100
	1,34,700	1,36,200

