

Reporting points

Sl. No.	Category	Audit Conducted	Observation	Annexure Reference
a	Fee Verification	a. Verification of Demand Posted b. Verification & Review of Fee Collections	Verified & Found satisfactory.	NA
b	GL Verification & Vouching	a. Ledger Scrutiny b. Verification of transactions with supporting documents i.e. Invoices	Verified & Found satisfactory.	NA
	TDS Compliance	Verification of compliances with TDS Deduction, Payment & Return Filing	During the audit we found that all instances where TDS was required to be deducted have been deducted and deposited accordingly. No disallowance required under Section 11(1) read with Section 40(a)(ia) of the Income Tax Act 1961 We have verified the deductees as per BOA with TDS Returns have found them to be correct.	Annexure 1
d	Statutory Compliances	During our review of statutory compliances, we have performed the following review & reconciliation in order to provide insights to the management: a. PF Reconciliation b. ESI Reconciliation c. PT Reconciliation	a. We have verified the deductions employee wise and in aggregate for the month for PF, ESI and PT and report the same to be compliant. b. We have verified the deduction in the BOA with the respective returns have found them to be correct. Refer Annexure 2 for Reconciliation Report	Annexure 2
e	Bank Reconciliation	BRS Review	Bank Reconciliation reviewed and found to be matching	NA
f	Cash Book	Petty Cash Expenses Vouching	a. Cash vouchers & Supportings verified and found satisfactory. b. We have not observed any instances of payments referred to under Section 11(2) read with Section 40A(3) of the Income Tax Act 1961 i.e. payments exceeding ₹10,000 per day per person	NA



RV Institute of Management

Internal Audit : Apr 24 - Jun 24

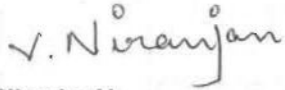
Internal Audit Review Report

Reporting points

Sl. No.	Category	Audit Conducted	Observation	Annexure Reference
g	Payroll Processing	Payroll Register	During the audit we verified Payroll Register with Salary files and reviewed the payroll process	NA
h	GST Reconciliation	Review of GST Report submitted to the Trust Office	We have reviewed the Report submitted to Trust Office with BOA and found it to be correct. Refer to Annexure 3 for GST Reconciliation Report and insights	Annexure 3

for **Niranjan V & Associates.,****Chartered Accountants**

FR No. 0191765

**Niranjan V**

Proprietor

Membership No. 243077



Date: 23 December 2024

Place: Bangalore

RV Institute of Management

Internal Audit: Apr 24 - Jun 24

Internal Audit Review

Annexure 1A : TDS Reconciliation Books vs Returns

Month	Section	Amount as per BOA	Amount as per Return	Difference	Due Date	Date of Payment
Apr 2024	192	1,96,193	1,96,193	-	07-05-2024	07-05-2024
	194J	6,515	6,515	-	07-05-2024	07-05-2024
	194C	3,072	3,072	-	07-05-2024	07-05-2024
	194Q	-	-	-	07-05-2024	
May 2024	192	2,03,210	2,03,210	-	07-06-2024	06-06-2024
	194J	12,108	12,108	-	07-06-2024	06-06-2024
	194C	7,727	7,727	-	07-06-2024	06-06-2024
	194Q	-	-	-	07-06-2024	
Jun 2024	192	2,00,060	2,00,060	-	07-07-2024	05-07-2024
	194J	6,074	6,074	-	07-07-2024	05-07-2024
	194C	12,348	12,348	-	07-07-2024	05-07-2024
	194Q	-	-	-	07-07-2024	

Annexure 1B - TDS Reporting required under Form 10B

TAN	Section	Total Payments	Amount liable to TDS	Amount of TDS	TDS Deducted & Not Deposited
BLRR03261G	192	92,53,351	92,53,351	5,99,463	-
BLRR03261G	194J	9,69,920	7,36,250	24,697	-
BLRR03261G	194C	13,33,044	11,97,079	23,147	-
BLRR03261G	194Q	-	-	-	-




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

Annexure 1C : TDS Reconciliation - Deductee Register as per BOA

Date as per BOA	Name of Party	Amount Paid	Tax Deducted	Section	Shortfall/ Excess	Due Date	Date of payment of Challan
01-Apr-24	Padmini V	8,400	840	194J	-	07-05-2024	07-May-24
01-Apr-24	Infynix Data Services Private	44,250	4,425	194J	-	07-05-2024	07-May-24
01-Apr-24	Renavo Technologies	48,000	960	194J	-	07-05-2024	07-May-24
10-Apr-24	Pavana G P	37,200	372	194C	-	07-05-2024	07-May-24
11-Apr-24	R.K.Fotos	14,500	290	194J	-	07-05-2024	07-May-24
15-Apr-24	All India Management Association	30,000	600	194C	-	07-05-2024	07-May-24
18-Apr-24	Unclesam Learning Pvt. Ltd.	87,500	1,750	194C	-	07-05-2024	07-May-24
29-Apr-24	Gurudev Infotech	35,000	350	194C	-	07-05-2024	07-May-24
01-May-24	Chidananda K	46,500	930	194J	-	07-06-2024	06-Jun-24
01-May-24	Beena N	40,500	810	194J	-	07-06-2024	06-Jun-24
01-May-24	Victory Pest Control Services	7,250	73	194C	-	07-06-2024	06-Jun-24
01-May-24	Sigma Security Services	3,23,904	6,478	194C	-	07-06-2024	06-Jun-24
03-May-24	Mahadevi R	20,000	400	194J	-	07-06-2024	06-Jun-24
03-May-24	U S Enterprises Pvt. Ltd.	17,500	350	194C	-	07-06-2024	06-Jun-24
08-May-24	Shashi Detective Services Pvt. Ltd.	41,323	826	194C	-	07-06-2024	06-Jun-24
14-May-24	Mathias S A	30,000	600	194J	-	07-06-2024	06-Jun-24
14-May-24	Lalitha	12,600	252	194J	-	07-06-2024	06-Jun-24
4-May-24	Deepika Rawal	17,500	350	194J	-	07-06-2024	06-Jun-24
14-May-24	Chandrasekhar Sundaram	19,500	390	194J	-	07-06-2024	06-Jun-24
14-May-24	Suresh N .	16,800	336	194J	-	07-06-2024	06-Jun-24
14-May-24	Swati Gupta	14,000	280	194J	-	07-06-2024	06-Jun-24
14-May-24	Venkatesh C S	10,500	210	194J	-	07-06-2024	06-Jun-24
14-May-24	Ravi Kumar V	9,000	180	194J	-	07-06-2024	06-Jun-24
16-May-24	R.K.Fotos	8,500	170	194J	-	07-06-2024	06-Jun-24
20-May-24	Lets Tag On Foundation	72,000	7,200	194J	-	07-06-2024	06-Jun-24
01-Jun-24	Shashi Detective Services Pvt. Ltd.	43,498	870	194C	-	07-07-2024	05-Jul-24
01-Jun-24	Sigma Security Services	3,23,904	6,478	194C	-	07-07-2024	05-Jul-24
01-Jun-24	Informatics Publishing Ltd.	20,000	400	194J	-	07-07-2024	05-Jul-24
03-Jun-24	Mahadevi R	20,000	400	194J	-	07-07-2024	05-Jul-24
05-Jun-24	Triumph Media Tech Pvt. Ltd.	1,15,000	2,300	194J	-	07-07-2024	05-Jul-24
07-Jun-24	Mathias S A	31,500	630	194J	-	07-07-2024	05-Jul-24
07-Jun-24	Lalitha	13,200	264	194J	-	07-07-2024	05-Jul-24
07-Jun-24	Deepika Rawal	17,500	350	194J	-	07-07-2024	05-Jul-24
07-Jun-24	Suresh N .	16,800	336	194J	-	07-07-2024	05-Jul-24
07-Jun-24	Swati Gupta	16,000	320	194J	-	07-07-2024	05-Jul-24
07-Jun-24	Chandrasekhar Sundaram	18,000	360	194J	-	07-07-2024	05-Jul-24
07-Jun-24	Ravi Kumar V	3,000	60	194J	-	07-07-2024	05-Jul-24
07-Jun-24	Venkatesh C S	18,000	360	194J	-	07-07-2024	05-Jul-24
07-Jun-24	Santosh Pattanayak	7,500	150	194J	-	07-07-2024	05-Jul-24
07-Jun-24	Canvasx	7,200	144	194J	-	07-07-2024	05-Jul-24
11-Jun-24	Info Edge (India) Ltd.	1,50,000	3,000	194C	-	07-07-2024	05-Jul-24
13-Jun-24	EDUDELIGHT SERVICES	1,00,000	2,000	194C	-	07-07-2024	05-Jul-24
30-Apr-24	Purushottam Bung	3,45,097	68,590	192	-	07-05-2024	07-May-24
30-Apr-24	Noor Jahan	1,57,582	21,866	192	-	07-05-2024	07-May-24
30-Apr-24	Anupama K Malagi	1,53,025	20,444	192	-	07-05-2024	07-May-24
30-Apr-24	Anitha D'silva	1,07,324	8,457	192	-	07-05-2024	07-May-24
30-Apr-24	N. Naga Subba Reddy	84,712	-	192	-	07-05-2024	07-May-24
30-Apr-24	Sowmya D S	79,982	4,027	192	-	07-05-2024	07-May-24
30-Apr-24	Rashmi Shetty	71,129	3,064	192	-	07-05-2024	07-May-24
30-Apr-24	Payal Jindal	90,032	3,302	192	-	07-05-2024	07-May-24
30-Apr-24	Manjunath S K	71,390	-	192	-	07-05-2024	07-May-24
30-Apr-24	Ramya S	62,864	379	192	-	07-05-2024	07-May-24
30-Apr-24	Anupama SM	53,570	-	192	-	07-05-2024	07-May-24
30-Apr-24	Shivakumar HC	36,203	-	192	-	07-05-2024	07-May-24
30-Apr-24	Sridhara H R	60,450	-	192	-	07-05-2024	07-May-24
30-Apr-24	Lakshmi A	35,203	-	192	-	07-05-2024	07-May-24
30-Apr-24	Rajanna S C	31,610	-	192	-	07-05-2024	07-May-24
30-Apr-24	Manjuantha N	46,570	-	192	-	07-05-2024	07-May-24
30-Apr-24	Ashok Kumar B	50,130	-	192	-	07-05-2024	07-May-24
30-Apr-24	Manjunath L	34,845	-	192	-	07-05-2024	07-May-24
30-Apr-24	Padma Prasad G K	38,203	-	192	-	07-05-2024	07-May-24
30-Apr-24	S.T Kumar	28,590	-	192	-	07-05-2024	07-May-24
30-Apr-24	Chethan Kumar B	52,685	-	192	-	07-05-2024	07-May-24

Annexure 1C : TDS Reconciliation - Deductee Register as per BOA

Date as per BOA	Name of Party	Amount Paid	Tax Deducted	Section	Shortfall/ Excess	Due Date	Date of payment of Challan
30-Apr-24	Uma Sharma	60,848	-	192	-	07-05-2024	07-May-24
30-Apr-24	Santhosh M	1,53,948	4,638	192	-	07-05-2024	07-May-24
30-Apr-24	Padmalini Singh	1,42,542	13,798	192	-	07-05-2024	07-May-24
30-Apr-24	Pooja Takalkar	50,536	-	192	-	07-05-2024	07-May-24
30-Apr-24	Jahnavi M	1,35,266	6,103	192	-	07-05-2024	07-May-24
30-Apr-24	Sujan Paul	33,660	-	192	-	07-05-2024	07-May-24
30-Apr-24	Kiran Kumari	28,590	-	192	-	07-05-2024	07-May-24
30-Apr-24	Ankita Shrivastava	59,519	-	192	-	07-05-2024	07-May-24
30-Apr-24	Vinay K S	76,000	3,571	192	-	07-05-2024	07-May-24
30-Apr-24	Tamizharasi Durai	1,70,000	25,740	192	-	07-05-2024	07-May-24
30-Apr-24	Mithun D J	1,25,387	12,214	192	-	07-05-2024	07-May-24
30-Apr-24	Ramyashree S	27,000	-	192	-	07-05-2024	07-May-24
30-Apr-24	Somnath Bhattacharya	54,000	-	192	-	07-05-2024	07-May-24
30-Apr-24	Lakshmi R	25,000	-	192	-	07-05-2024	07-May-24
30-Apr-24	Shoaib Ahamed Khan	50,000	-	192	-	07-05-2024	07-May-24
30-Apr-24	Bora Setty	22,707	-	192	-	07-05-2024	07-May-24
30-Apr-24	Ravi Kumar	17,107	-	192	-	07-05-2024	07-May-24
30-Apr-24	Mamatha L	19,607	-	192	-	07-05-2024	07-May-24
30-Apr-24	Rajamma .	17,607	-	192	-	07-05-2024	07-May-24
30-Apr-24	Puttaraju A J	18,607	-	192	-	07-05-2024	07-May-24
30-Apr-24	Geetha .	18,107	-	192	-	07-05-2024	07-May-24
30-Apr-24	Suvarna R	18,107	-	192	-	07-05-2024	07-May-24
31-May-24	Purushottam Bung	3,92,628	70,443	192	-	07-06-2024	06-Jun-24
31-May-24	Noor Jahan	1,57,583	21,865	192	-	07-06-2024	06-Jun-24
31-May-24	Anupama K Malagi	1,53,025	20,444	192	-	07-06-2024	06-Jun-24
31-May-24	Anitha D Silva	1,07,324	8,457	192	-	07-06-2024	06-Jun-24
31-May-24	N. Naga Subba Reddy	88,712	-	192	-	07-06-2024	06-Jun-24
31-May-24	Sowmya D S	79,982	4,027	192	-	07-06-2024	06-Jun-24
31-May-24	Rashmi Shetty	71,139	3,064	192	-	07-06-2024	06-Jun-24
31-May-24	Payal Jindal	93,137	3,948	192	-	07-06-2024	06-Jun-24
31-May-24	Manjunath S K	71,390	-	192	-	07-06-2024	06-Jun-24
31-May-24	Ramya S	62,864	379	192	-	07-06-2024	06-Jun-24
31-May-24	Anupama SM	53,570	-	192	-	07-06-2024	06-Jun-24
31-May-24	Shivakumar HC	51,378	-	192	-	07-06-2024	06-Jun-24
31-May-24	Sridhara H R	55,450	-	192	-	07-06-2024	06-Jun-24
31-May-24	Lakshmi A	35,203	-	192	-	07-06-2024	06-Jun-24
31-May-24	Rajanna S C	44,810	-	192	-	07-06-2024	06-Jun-24
31-May-24	Manjuanthan N	53,770	-	192	-	07-06-2024	06-Jun-24
31-May-24	Ashok Kumar B	35,130	-	192	-	07-06-2024	06-Jun-24
31-May-24	Manjunath L	34,845	-	192	-	07-06-2024	06-Jun-24
31-May-24	Padma Prasad G K	38,203	-	192	-	07-06-2024	06-Jun-24
31-May-24	Ravi Kumar	17,107	-	192	-	07-06-2024	06-Jun-24
31-May-24	Mamatha L	19,607	-	192	-	07-06-2024	06-Jun-24
31-May-24	Rajamma .	17,607	-	192	-	07-06-2024	06-Jun-24
31-May-24	S.T Kumar	78,590	-	192	-	07-06-2024	06-Jun-24
31-May-24	Chethan Kumar B	47,685	-	192	-	07-06-2024	06-Jun-24
31-May-24	Uma Sharma	59,867	-	192	-	07-06-2024	06-Jun-24
31-May-24	Santhosh M	1,48,948	4,893	192	-	07-06-2024	06-Jun-24
31-May-24	Padmalini Singh	1,42,542	13,798	192	-	07-06-2024	06-Jun-24
31-May-24	Pooja Takalkar	50,536	-	192	-	07-06-2024	06-Jun-24
31-May-24	Jahnavi M	1,36,266	6,264	192	-	07-06-2024	06-Jun-24
31-May-24	Sujan Paul	33,660	-	192	-	07-06-2024	06-Jun-24
31-May-24	Kiran Kumari	28,590	-	192	-	07-06-2024	06-Jun-24
31-May-24	Ankita Shrivastava	63,131	-	192	-	07-06-2024	06-Jun-24
31-May-24	Vinay K S	76,000	3,571	192	-	07-06-2024	06-Jun-24
31-May-24	Tamizharasi Durai	1,70,000	25,740	192	-	07-06-2024	06-Jun-24
31-May-24	Mithun D J	1,25,387	12,214	192	-	07-06-2024	06-Jun-24
31-May-24	Ramyashree S	27,000	-	192	-	07-06-2024	06-Jun-24
31-May-24	Somnath Bhattacharya	80,000	4,103	192	-	07-06-2024	06-Jun-24
31-May-24	Lakshmi R	25,000	-	192	-	07-06-2024	06-Jun-24
31-May-24	Shoaib Ahamed Khan	50,000	-	192	-	07-06-2024	06-Jun-24
31-May-24	Bora Setty	22,707	-	192	-	07-06-2024	06-Jun-24
31-May-24	Puttaraju A J	18,607	-	192	-	07-06-2024	06-Jun-24

Annexure 1C : TDS Reconciliation - Deductee Register as per BOA

Date as per BOA	Name of Party	Amount Paid	Tax Deducted	Section	Shortfall/ Excess	Due Date	Date of payment of Challan
31-May-24	Geetha .	18,107	-	192	-	07-06-2024	06-Jun-24
31-May-24	Suvarna R	18,107	-	192	-	07-06-2024	06-Jun-24
29-Jun-24	Purushottam Bung	3,27,697	70,443	192	-	07-07-2024	05-Jul-24
29-Jun-24	Noor Jahan	1,61,332	21,983	192	-	07-07-2024	05-Jul-24
29-Jun-24	Anupama K Malagi	1,55,525	20,522	192	-	07-07-2024	05-Jul-24
29-Jun-24	Anitha D'silva	1,09,824	8,509	192	-	07-07-2024	05-Jul-24
29-Jun-24	N. Naga Subba Reddy	1,10,462	-	192	-	07-07-2024	05-Jul-24
29-Jun-24	Sowmya D S	82,482	4,066	192	-	07-07-2024	05-Jul-24
29-Jun-24	Rashmi Shetty	79,629	3,153	192	-	07-07-2024	05-Jul-24
29-Jun-24	Payal Jindal	98,476	2,976	192	-	07-07-2024	05-Jul-24
29-Jun-24	Manjunath S K	71,390	-	192	-	07-07-2024	05-Jul-24
29-Jun-24	Ramya S	66,614	769	192	-	07-07-2024	05-Jul-24
29-Jun-24	Anupama SM	53,570	-	192	-	07-07-2024	05-Jul-24
29-Jun-24	Shivakumar HC	36,953	-	192	-	07-07-2024	05-Jul-24
29-Jun-24	Sridhara H R	55,450	-	192	-	07-07-2024	05-Jul-24
29-Jun-24	Lakshmi A	35,203	-	192	-	07-07-2024	05-Jul-24
29-Jun-24	Rajanna S C	33,410	-	192	-	07-07-2024	05-Jul-24
29-Jun-24	Manjuantha N	44,120	-	192	-	07-07-2024	05-Jul-24
29-Jun-24	Ashok Kumar B	38,430	-	192	-	07-07-2024	05-Jul-24
29-Jun-24	Manjunath L	36,645	-	192	-	07-07-2024	05-Jul-24
29-Jun-24	Padma Prasad G K	38,203	-	192	-	07-07-2024	05-Jul-24
29-Jun-24	S.T Kumar	28,590	-	192	-	07-07-2024	05-Jul-24
29-Jun-24	Chethan Kumar B	48,585	-	192	-	07-07-2024	05-Jul-24
29-Jun-24	Uma Sharma	68,098	-	192	-	07-07-2024	05-Jul-24
29-Jun-24	Santhosh M	1,56,948	5,340	192	-	07-07-2024	05-Jul-24
29-Jun-24	Padmalini Singh	1,46,292	13,915	192	-	07-07-2024	05-Jul-24
29-Jun-24	Pooja Takalkar	54,286	-	192	-	07-07-2024	05-Jul-24
29-Jun-24	Jahnvi M	1,44,516	6,612	192	-	07-07-2024	05-Jul-24
29-Jun-24	Sujan Paul	42,110	-	192	-	07-07-2024	05-Jul-24
29-Jun-24	Kiran Kumari	28,590	-	192	-	07-07-2024	05-Jul-24
29-Jun-24	Ankita Shrivastava	63,019	-	192	-	07-07-2024	05-Jul-24
29-Jun-24	Vinay K S	89,750	3,714	192	-	07-07-2024	05-Jul-24
29-Jun-24	Tamizharasi Durai	1,72,500	25,818	192	-	07-07-2024	05-Jul-24
29-Jun-24	Mithun D J	1,26,637	12,240	192	-	07-07-2024	05-Jul-24
29-Jun-24	Ramyashree S	27,000	-	192	-	07-07-2024	05-Jul-24
29-Jun-24	Somnath Bhattacharya	26,917	-	192	-	07-07-2024	05-Jul-24
29-Jun-24	Lakshmi R	26,200	-	192	-	07-07-2024	05-Jul-24
29-Jun-24	Shoaib Ahamed Khan	52,500	-	192	-	07-07-2024	05-Jul-24
29-Jun-24	Swaraj S Bharti	56,334	-	192	-	07-07-2024	05-Jul-24
29-Jun-24	Bora Setty	22,707	-	192	-	07-07-2024	05-Jul-24
29-Jun-24	Puttaraju A J	18,607	-	192	-	07-07-2024	05-Jul-24
29-Jun-24	Geetha .	19,607	-	192	-	07-07-2024	05-Jul-24
29-Jun-24	Suvarna R	19,607	-	192	-	07-07-2024	05-Jul-24
29-Jun-24	Ravi Kumar	19,807	-	192	-	07-07-2024	05-Jul-24
29-Jun-24	Mamatha L	20,207	-	192	-	07-07-2024	05-Jul-24
29-Jun-24	Rajamma .	17,607	-	192	-	07-07-2024	05-Jul-24



[Signature]
Director

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

RV Institute of Management

Internal Audit: Apr 24 - Jun 24

Internal Audit Review

Annexure 2A - 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
Apr-24	57,600	57,600	4,800	1,20,000	15-05-2024	1,20,000	13-05-2024	-	-
May-24	57,600	57,600	4,800	1,20,000	15-06-2024	1,20,000	13-06-2024	-	-
Jun-24	57,600	57,600	4,800	1,20,000	15-07-2024	1,20,000	11-07-2024	-	-

Annexure 2B - 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
Apr-24	3,548	822	4,370	15-05-2024	4,370	16-05-2024	-	-
May-24	3,548	822	4,370	15-06-2024	4,370	11-06-2024	-	-
Jun-24	3,752	870	4,622	15-07-2024	4,622	11-07-2024	-	-

Annexure 2C - PT Reconciliation BOA vs Returns

Month	PT Deducted	Due Date	PT Deposited	Date of Remittance	Difference (A) - (B)	Remarks
Apr-24	7,200	20-05-2024	7,200	17-05-2024	-	-
May-24	7,200	20-06-2024	7,200	13-06-2024	-	-
Jun-24	7,400	20-07-2024	7,400	11-07-2024	-	-



Director
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Annexure 3 : GST Reconciliation

Month	Particulars	Taxable Supplies	Rate	Output CGST	Output SGST	Category
Apr	KFFSWF	14,400	0%	-	-	Exempted
	Tuition Fee	24,69,310	0%	-	-	Exempted
	Othr/Misc Deductions	1	0%	-	-	Exempted
	Interest on SB Account	1,77,522	0%	-	-	Exempted
	Faculty Development Program	21,186	18%	1,907	1,907	B2CS
	Admission Cancellation Charges	42,373	18%	3,814	3,814	B2CS
	Library Fine	164	0%	-	-	Exempted
	Elect&Water Charge Receipt	67,047	0%	-	-	Exempted
	Appn & Prospectus	10,500	18%	945	945	B2CS

Month	Particulars	Taxable Supplies	Rate	Output CGST	Output SGST	Category
May	Appn & Prospectus	30,090	0%	-	-	Exempted
	Othr/Misc Deductions	-	0%	-	-	Exempted
	KFFSWF	38,500	0%	-	-	Exempted
	Exam & Test Fee	12,53,500	0%	-	-	Exempted
	Duplicate Hall Ticket Fee	2,500	0%	-	-	Exempted
	Fine	5,000	0%	-	-	Exempted
	Supplementary Exam Fee	1,29,000	0%	-	-	Exempted
	Library Fine	980	0%	-	-	Exempted
	Marks Card/GradeCard	16,250	0%	-	-	Exempted
	Application Fee	16,250	0%	-	-	Exempted
	Faculty Development Program	25,000	18%	2,250	2,250	B2CS
	Interest on SB A/C	2,712	0%	-	-	Exempted

Month	Particulars	Taxable Supplies	Rate	Output CGST	Output SGST	Category
Jun	KFFSWF	2,500	0%	-	-	Exempted
	Appn & Prospectus	27,140	0%	-	-	Exempted
	Certificate Course	1,40,593	18%	12,653	12,653	B2CS
	Library Fee	500	0%	-	-	Exempted
	Library Fine	76	0%	-	-	Exempted
	Paperviewing Process	3,250	0%	-	-	Exempted
	Faculty Devlpm Progm	27,119	18%	2,441	2,441	B2CS
	Elect&waterchrgrecpt	75,458	0%	-	-	Exempted
	Othr/Misc Deductions	-2	0%	-	-	Exempted
	Interest on SB A/c	3,853	0%	-	-	Exempted
	Interest on Deposits	28,490	0%	-	-	Exempted



Director

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Reporting points

Sl. No.	Category	Audit Conducted	Observation	Annexure Reference
a	Fee Verification	a. Verification of Demand Posted b. Verification & Review of Fee Collections	Verified & Found satisfactory.	NA
b	GL Verification & Vouching	a. Ledger Scrutiny b. Verification of transactions with supporting documents i.e. Invoices	Verified & Found satisfactory.	NA
c	TDS Compliance	Verification of compliances with TDS Deduction, Payment & Return Filing	During the audit we found that all instances where TDS was required to be deducted have been deducted and deposited accordingly. No disallowance required under Section 11(1) read with Section 40(a)(ia) of the Income Tax Act 1961 We have verified the deductees as per BOA with TDS Returns have found them to be correct.	Annexure 1
d	Statutory Compliances	During our review of statutory compliances, we have performed the following review & reconciliation in order to provide insights to the management: a. PF Reconciliation b. ESI Reconciliation c. PT Reconciliation	a. We have verified the deductions employee wise and in aggregate for the month for PF, ESI and PT and report the same to be compliant. b. We have verified the deduction in the BOA with the respective returns have found them to be correct. Refer Annexure 2 for Reconciliation Report	Annexure 2
e	Bank Reconciliation	BRS Review	Bank Reconciliation reviewed and found to be matching	NA
f	Cash Book	Petty Cash Expenses Vouching	a. Cash vouchers & Supportings verified and found satisfactory. b. We have not observed any instances of payments referred to under Section 11(2) read with Section 40A(3) of the Income Tax Act 1961 i.e. payments exceeding ₹10,000 per day per person	NA



RV Institute of Management

Internal Audit : Jul 24 - Sep 24

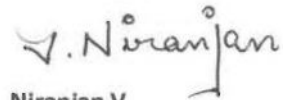
Internal Audit Review Report

Reporting points

Sl. No.	Category	Audit Conducted	Observation	Annexure Reference
g	Payroll Processing	Payroll Register	During the audit we verified Payroll Register with Salary files and reviewed the payroll process	NA
h	GST Reconciliation	Review of GST Report submitted to the Trust Office	We have reviewed the Report submitted to Trust Office with BOA and found it to be correct. Refer to Annexure 3 for GST Reconciliation Report and insights	Annexure 3

for **Niranjan V & Associates.,****Chartered Accountants**

FR No. 019176S

**Niranjan V**

Proprietor

Membership No. 243077



Date: 23 December 2024

Place: Bangalore

RV Institute of Management

Internal Audit: Jul 24 - Sep 24

Internal Audit Review

Annexure 1A : TDS Reconciliation Books vs Returns

Month	Section	Amount as per BOA	Amount as per Return	Difference	Due Date	Date of Payment
Jul 2024	192	2,77,976	2,77,976	-	07-08-2024	06-08-2024
	194J	2,044	2,044	-	07-08-2024	06-08-2024
	194C	15,920	15,920	-	07-08-2024	06-08-2024
	194Q	-	-	-	07-08-2024	
Aug 2024	192	3,43,862	3,43,862	-	07-09-2024	05-09-2024
	194J	10,680	10,680	-	07-09-2024	05-09-2024
	194C	9,127	9,127	-	07-09-2024	05-09-2024
	194Q	-	-	-	07-09-2024	
Sep 2024	192	2,41,952	2,41,952	-	07-10-2024	07-10-2024
	194J	7,738	7,738	-	07-10-2024	07-10-2024
	194C	10,161	10,161	-	07-10-2024	07-10-2024
	194Q	-	-	-	07-10-2024	

Annexure 1B - TDS Reporting required under Form 10B

TAN	Section	Total Payments	Amount liable to TDS	Amount of TDS	TDS Deducted & Not Deposited
BLRR03261G	192	1,07,20,453	1,07,20,453	8,63,790	-
BLRR03261G	194J	12,03,097	10,23,100	20,462	-
BLRR03261G	194C	18,58,660	17,69,170	35,208	-
BLRR03261G	194Q	-	-	-	-




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

Annexure 1C : TDS Reconciliation - Deductee Register as per BOA

Date as per BOA	Name of Party	Amount Paid	Tax Deducted	Section	Shortfall/ Excess	Due Date	Date of payment of Challan
01-Jul-24	B.H.S. & Sons	10,000	100	194C	-	07-08-2024	06-Aug-24
01-Jul-24	Kusum Electricals	65,100	651	194C	-	07-08-2024	06-Aug-24
01-Jul-24	Sigma Security Services	3,23,904	6,478	194C	-	07-08-2024	06-Aug-24
01-Jul-24	Shashi Detective Services Pvt Ltd	42,048	841	194C	-	07-08-2024	06-Aug-24
01-Jul-24	Online Instrument India Pvt. Ltd.	40,050	801	194C	-	07-08-2024	06-Aug-24
01-Jul-24	Undesam Learning Pvt. Ltd.	87,500	1,750	194C	-	07-08-2024	06-Aug-24
01-Jul-24	Kalyani Motors Pvt. Ltd.	24,775	496	194C	-	07-08-2024	06-Aug-24
01-Jul-24	Johnson Lifts Private Limited	31,000	620	194C	-	07-08-2024	06-Aug-24
01-Jul-24	Victory Pest Control Services	7,250	73	194C	-	07-08-2024	06-Aug-24
02-Jul-24	N T Rahamathulla Khan	70,190	3,510	194C	-	07-08-2024	06-Aug-24
26-Jul-24	All India Management Association	30,000	600	194C	-	07-08-2024	06-Aug-24
01-Aug-24	Pavana G P	1,750	18	194C	-	07-09-2024	05-Sep-24
01-Aug-24	Victory Pest Control Services	7,250	73	194C	-	07-09-2024	05-Sep-24
01-Aug-24	Shashi Detective Services Pvt Ltd	43,498	870	194C	-	07-09-2024	05-Sep-24
01-Aug-24	Sigma Security Services	3,23,904	6,478	194C	-	07-09-2024	05-Sep-24
01-Aug-24	Advertising Paradise	79,200	792	194C	-	07-09-2024	05-Sep-24
01-Aug-24	Pavana G P	9,600	96	194C	-	07-09-2024	05-Sep-24
10-Aug-24	Edusimple Services	40,000	800	194C	-	07-09-2024	05-Sep-24
01-Sep-24	Sigma Security Services	3,23,904	6,478	194C	-	07-10-2024	07-Oct-24
01-Sep-24	Shashi Detective Services Pvt Ltd	43,498	870	194C	-	07-10-2024	07-Oct-24
1-Sep-24	RS Aqua Services	11,497	230	194C	-	07-10-2024	07-Oct-24
01-Sep-24	Victory Pest Control Services	7,250	73	194C	-	07-10-2024	07-Oct-24
02-Sep-24	Pavana G P	3,900	39	194C	-	07-10-2024	05-Sep&07-Oct-2024
06-Sep-24	All India Management Association	30,000	600	194C	-	07-10-2024	07-Oct-24
09-Sep-24	All India Management Association	45,000	900	194C	-	07-10-2024	07-Oct-24
10-Sep-24	Impex Systems Inc.	11,102	111	194C	-	07-10-2024	07-Oct-24
14-Sep-24	V.K Catering	26,000	260	194C	-	07-10-2024	07-Oct-24
14-Sep-24	Aircon Ref Pvt. Ltd.	30,000	600	194C	-	07-10-2024	07-Oct-24
01-Jul-24	Jitesh Advani	25,500	510	194J	-	07-08-2024	06-Aug-24
05-Jul-24	Mahadevi R	20,000	400	194J	-	07-08-2024	06-Aug-24
09-Jul-24	Mathias S A	27,000	540	194J	-	07-08-2024	06-Aug-24
09-Jul-24	Lalitha	13,200	264	194J	-	07-08-2024	06-Aug-24
09-Jul-24	Deepika Rawal	7,500	150	194J	-	07-08-2024	06-Aug-24
09-Jul-24	Venkatesh C S	9,000	180	194J	-	07-08-2024	06-Aug-24
01-Aug-24	Quiklrm Private Limited	1,33,500	2,670	194J	-	07-09-2024	05-Sep-24
01-Aug-24	Canvasx	7,200	144	194J	-	07-09-2024	05-Sep-24
01-Aug-24	Boston IT Solution (I) Pvt. Ltd	2,47,500	4,950	194J	-	07-09-2024	05-Sep-24
02-Aug-24	Mahadevi R	20,000	400	194J	-	07-09-2024	05-Sep-24
09-Aug-24	Mathias S A	31,500	630	194J	-	07-09-2024	05-Sep-24
09-Aug-24	Lalitha	13,800	276	194J	-	07-09-2024	05-Sep-24
09-Aug-24	Deepika Rawal	7,500	150	194J	-	07-09-2024	05-Sep-24
09-Aug-24	Venkatesh C S	49,500	990	194J	-	07-09-2024	05-Sep-24
09-Aug-24	Chandrasekhar Sundaram	7,500	150	194J	-	07-09-2024	05-Sep-24
09-Aug-24	Rakesh Gupta	16,000	320	194J	-	07-09-2024	05-Sep-24
01-Sep-24	R.K.Fotos	5,500	110	194J	-	07-10-2024	07-Oct-24
03-Sep-24	Mahadevi R	20,000	400	194J	-	07-10-2024	07-Oct-24
05-Sep-24	Mathias S A	30,000	600	194J	-	07-10-2024	07-Oct-24
05-Sep-24	Lalitha	12,600	252	194J	-	07-10-2024	07-Oct-24
05-Sep-24	Deepika Rawal	20,000	400	194J	-	07-10-2024	07-Oct-24
05-Sep-24	Venkatesh C S	9,000	180	194J	-	07-10-2024	07-Oct-24
05-Sep-24	Chandrasekhar Sundaram	3,000	60	194J	-	07-10-2024	07-Oct-24
12-Sep-24	Informatics Publishing Ltd.	80,100	1,602	194J	-	07-10-2024	07-Oct-24
17-Sep-24	Chidananda K	33,000	660	194J	-	07-10-2024	07-Oct-24
17-Sep-24	Pavan B N	17,400	348	194J	-	07-10-2024	07-Oct-24
17-Sep-24	Mir Baquar Hussain	6,000	120	194J	-	07-10-2024	07-Oct-24
17-Sep-24	Fazael Zehra Abdi	6,000	120	194J	-	07-10-2024	07-Oct-24
17-Sep-24	Saravanan S Sarathy	10,200	204	194J	-	07-10-2024	07-Oct-24
17-Sep-24	Arun Ramachandran	42,000	840	194J	-	07-10-2024	07-Oct-24
17-Sep-24	Aravind Warriar	13,500	270	194J	-	07-10-2024	07-Oct-24
17-Sep-24	Raghavendra prasad M	6,000	120	194J	-	07-10-2024	07-Oct-24
17-Sep-24	Saranya M	7,200	144	194J	-	07-10-2024	07-Oct-24
17-Sep-24	Angel Joycelenc	38,400	768	194J	-	07-10-2024	07-Oct-24



[Signature]
Director

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

Annexure 1C : TDS Reconciliation - Deductee Register as per BOA

Date as per BOA	Name of Party	Amount Paid	Tax Deducted	Section	Shortfall/ Excess	Due Date	Date of payment of Challan
19-Sep-24	Pebble Connect	27,000	540	194I	-	07-10-2024	07-Oct-24
31-Jul-24	Purushottam Bung	3,42,197	70,945	192	-	07-08-2024	06-Aug-24
31-Jul-24	Noor Jahan	1,63,932	27,167	192	-	07-08-2024	06-Aug-24
31-Jul-24	Anupama K Malagi	1,61,925	26,459	192	-	07-08-2024	06-Aug-24
31-Jul-24	Anitha D'silva	1,20,479	18,944	192	-	07-08-2024	06-Aug-24
31-Jul-24	N. Naga Subba Reddy	1,00,975	2,679	192	-	07-08-2024	06-Aug-24
31-Jul-24	Sowmya D S	86,452	3,832	192	-	07-08-2024	06-Aug-24
31-Jul-24	Rashmi Shetty	79,112	3,437	192	-	07-08-2024	06-Aug-24
31-Jul-24	Payal Jindal	98,341	3,620	192	-	07-08-2024	06-Aug-24
31-Jul-24	Manjunath S K	71,990	-	192	-	07-08-2024	06-Aug-24
31-Jul-24	Ramya S	73,437	3,104	192	-	07-08-2024	06-Aug-24
31-Jul-24	Anupama SM	55,735	-	192	-	07-08-2024	06-Aug-24
31-Jul-24	Shivakumar HC	37,103	-	192	-	07-08-2024	06-Aug-24
31-Jul-24	Sridhara H R	56,543	-	192	-	07-08-2024	06-Aug-24
31-Jul-24	Lakshmi A	36,065	-	192	-	07-08-2024	06-Aug-24
31-Jul-24	Rajanna S C	33,200	-	192	-	07-08-2024	06-Aug-24
31-Jul-24	Manjuantha N	39,660	-	192	-	07-08-2024	06-Aug-24
31-Jul-24	Ashok Kumar B	35,130	-	192	-	07-08-2024	06-Aug-24
31-Jul-24	Manjunath L	37,830	-	192	-	07-08-2024	06-Aug-24
31-Jul-24	Padma Prasad G K	38,203	-	192	-	07-08-2024	06-Aug-24
31-Jul-24	S.T Kumar	28,590	-	192	-	07-08-2024	06-Aug-24
31-Jul-24	Chethan Kumar B	51,713	-	192	-	07-08-2024	06-Aug-24
31-Jul-24	Uma Sharma	71,591	1,240	192	-	07-08-2024	06-Aug-24
31-Jul-24	Santhosh M	1,67,484	10,513	192	-	07-08-2024	06-Aug-24
31-Jul-24	Padmalini Singh	1,48,942	15,740	192	-	07-08-2024	06-Aug-24
31-Jul-24	Pooja Takalkar	56,586	-	192	-	07-08-2024	06-Aug-24
31-Jul-24	Jahnvi M	1,41,016	10,738	192	-	07-08-2024	06-Aug-24
31-Jul-24	Sujan Paul	36,875	-	192	-	07-08-2024	06-Aug-24
31-Jul-24	Kiran Kumari	29,280	-	192	-	07-08-2024	06-Aug-24
31-Jul-24	Ankita Shrivastava	60,619	-	192	-	07-08-2024	06-Aug-24
31-Jul-24	Vinay K S	85,400	3,822	192	-	07-08-2024	06-Aug-24
31-Jul-24	Tamizharasi Durai	1,75,950	29,155	192	-	07-08-2024	06-Aug-24
31-Jul-24	Mithun D J	1,30,487	21,726	192	-	07-08-2024	06-Aug-24
31-Jul-24	Ramyashree S	32,555	-	192	-	07-08-2024	06-Aug-24
31-Jul-24	Somnath Bhattacharya	83,783	-	192	-	07-08-2024	06-Aug-24
31-Jul-24	Lakshmi R	27,300	-	192	-	07-08-2024	06-Aug-24
31-Jul-24	Shoaib Ahamed Khan	59,050	-	192	-	07-08-2024	06-Aug-24
31-Jul-24	Swaraj S Bharti	65,300	-	192	-	07-08-2024	06-Aug-24
31-Jul-24	J Krithika	1,37,500	15,363	192	-	07-08-2024	06-Aug-24
31-Jul-24	Sumera Aluru	1,00,000	9,492	192	-	07-08-2024	06-Aug-24
31-Jul-24	Bora Setty	22,707	-	192	-	07-08-2024	06-Aug-24
31-Jul-24	Puttaraju A J	18,607	-	192	-	07-08-2024	06-Aug-24
31-Jul-24	Geetha .	20,407	-	192	-	07-08-2024	06-Aug-24
31-Jul-24	Suvarna R	20,607	-	192	-	07-08-2024	06-Aug-24
31-Jul-24	Ravi Kumar	17,107	-	192	-	07-08-2024	06-Aug-24
31-Jul-24	Mamatha L	19,607	-	192	-	07-08-2024	06-Aug-24
31-Jul-24	Rajamma .	18,507	-	192	-	07-08-2024	06-Aug-24
31-Aug-24	Purushottam Bung	4,68,157	82,773	192	-	07-09-2024	05-Sep-24
31-Aug-24	Noor Jahan	1,65,482	27,364	192	-	07-09-2024	05-Sep-24
31-Aug-24	Anupama K Malagi	1,75,875	27,030	192	-	07-09-2024	05-Sep-24
31-Aug-24	Anitha D'silva	1,23,229	19,260	192	-	07-09-2024	05-Sep-24
31-Aug-24	N. Naga Subba Reddy	1,21,225	3,749	192	-	07-09-2024	05-Sep-24
31-Aug-24	Sowmya D S	86,932	13,649	192	-	07-09-2024	05-Sep-24
31-Aug-24	Rashmi Shetty	78,550	11,548	192	-	07-09-2024	05-Sep-24
31-Aug-24	Payal Jindal	98,341	3,620	192	-	07-09-2024	05-Sep-24
31-Aug-24	Manjunath S K	71,390	-	192	-	07-09-2024	05-Sep-24
31-Aug-24	Ramya S	69,707	10,379	192	-	07-09-2024	05-Sep-24
31-Aug-24	Anupama SM	54,835	-	192	-	07-09-2024	05-Sep-24
31-Aug-24	Shivakumar HC	36,203	-	192	-	07-09-2024	05-Sep-24
31-Aug-24	Sridhara H R	56,543	-	192	-	07-09-2024	05-Sep-24
31-Aug-24	Lakshmi A	36,065	-	192	-	07-09-2024	05-Sep-24
31-Aug-24	Rajanna S C	32,300	-	192	-	07-09-2024	05-Sep-24
31-Aug-24	Manjuantha N	43,260	330	192	-	07-09-2024	05-Sep-24
31-Aug-24	Ashok Kumar B	40,130	-	192	-	07-09-2024	05-Sep-24



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

Annexure 1C : TDS Reconciliation - Deductee Register as per BOA

Date as per BOA	Name of Party	Amount Paid	Tax Deducted	Section	Shortfall/ Excess	Due Date	Date of payment of Challan
31-Aug-24	Manjunath L	34,845	-	192	-	07-09-2024	05-Sep-24
31-Aug-24	Padma Prasad G K	38,203	-	192	-	07-09-2024	05-Sep-24
31-Aug-24	Ravi Kumar	17,107	-	192	-	07-09-2024	05-Sep-24
31-Aug-24	Mamatha L	19,607	-	192	-	07-09-2024	05-Sep-24
31-Aug-24	Rajamma .	17,607	-	192	-	07-09-2024	05-Sep-24
31-Aug-24	S.T Kumar	28,590	-	192	-	07-09-2024	05-Sep-24
31-Aug-24	Chethan Kumar B	47,685	-	192	-	07-09-2024	05-Sep-24
31-Aug-24	Uma Sharma	66,641	10,216	192	-	07-09-2024	05-Sep-24
31-Aug-24	Santhosh M	1,78,384	11,485	192	-	07-09-2024	05-Sep-24
31-Aug-24	Padmalini Singh	1,44,893	15,157	192	-	07-09-2024	05-Sep-24
31-Aug-24	Pooja Takalkar	61,986	3,817	192	-	07-09-2024	05-Sep-24
31-Aug-24	Jahnvi M	1,44,566	11,158	192	-	07-09-2024	05-Sep-24
31-Aug-24	Sujan Paul	47,388	-	192	-	07-09-2024	05-Sep-24
31-Aug-24	Kiran Kumari	29,280	-	192	-	07-09-2024	05-Sep-24
31-Aug-24	Ankita Shrivastava	67,119	-	192	-	07-09-2024	05-Sep-24
31-Aug-24	Vinay K S	83,900	12,992	192	-	07-09-2024	05-Sep-24
31-Aug-24	Tamizharasi Durai	1,78,700	29,372	192	-	07-09-2024	05-Sep-24
31-Aug-24	Mithun D J	1,43,613	23,776	192	-	07-09-2024	05-Sep-24
31-Aug-24	Ramyashree S	30,470	-	192	-	07-09-2024	05-Sep-24
31-Aug-24	Lakshmi R	35,908	-	192	-	07-09-2024	05-Sep-24
31-Aug-24	Shoaib Ahamed Khan	51,561	2,888	192	-	07-09-2024	05-Sep-24
31-Aug-24	Swaraj S Bharti	65,000	-	192	-	07-09-2024	05-Sep-24
31-Aug-24	J Krithika	1,13,153	13,801	192	-	07-09-2024	05-Sep-24
31-Aug-24	Sumera Aluru	1,00,250	9,498	192	-	07-09-2024	05-Sep-24
31-Aug-24	Bora Setty	22,707	-	192	-	07-09-2024	05-Sep-24
31-Aug-24	Puttaraju A J	18,607	-	192	-	07-09-2024	05-Sep-24
31-Aug-24	Geetha .	18,107	-	192	-	07-09-2024	05-Sep-24
31-Aug-24	Suvarna R	18,107	-	192	-	07-09-2024	05-Sep-24
30-Sep-24	Purushottam Bung	4,09,527	85,329	192	-	07-10-2024	07-Oct-24
30-Sep-24	Noor Jahan	1,58,982	18,571	192	-	07-10-2024	07-Oct-24
30-Sep-24	Anupama K Malagi	1,55,275	17,659	192	-	07-10-2024	07-Oct-24
30-Sep-24	Anitha D'silva	1,07,107	3,377	192	-	07-10-2024	07-Oct-24
30-Sep-24	N. Naga Subba Reddy	84,625	6,306	192	-	07-10-2024	07-Oct-24
30-Sep-24	Sowmya D S	80,242	1,729	192	-	07-10-2024	07-Oct-24
30-Sep-24	Rashmi Shetty	69,960	978	192	-	07-10-2024	07-Oct-24
30-Sep-24	Payal Jindal	98,341	6,977	192	-	07-10-2024	07-Oct-24
30-Sep-24	Manjunath S K	71,690	-	192	-	07-10-2024	07-Oct-24
30-Sep-24	Ramya S	64,687	-	192	-	07-10-2024	07-Oct-24
30-Sep-24	Anupama SM	75,585	-	192	-	07-10-2024	07-Oct-24
30-Sep-24	Shivakumar HC	36,203	-	192	-	07-10-2024	07-Oct-24
30-Sep-24	Sridhara H R	91,435	-	192	-	07-10-2024	07-Oct-24
30-Sep-24	Lakshmi A	36,065	-	192	-	07-10-2024	07-Oct-24
30-Sep-24	Rajanna S C	32,300	-	192	-	07-10-2024	07-Oct-24
30-Sep-24	Manjuntan N	66,760	-	192	-	07-10-2024	07-Oct-24
30-Sep-24	Ashok Kumar B	49,530	-	192	-	07-10-2024	07-Oct-24
30-Sep-24	Manjunath L	35,790	-	192	-	07-10-2024	07-Oct-24
30-Sep-24	Padma Prasad G K	38,203	-	192	-	07-10-2024	07-Oct-24
30-Sep-24	S.T Kumar	40,890	-	192	-	07-10-2024	07-Oct-24
30-Sep-24	Chethan Kumar B	93,052	-	192	-	07-10-2024	07-Oct-24
30-Sep-24	Uma Sharma	64,091	-	192	-	07-10-2024	07-Oct-24
30-Sep-24	Santhosh M	2,05,234	8,537	192	-	07-10-2024	07-Oct-24
30-Sep-24	Padmalini Singh	1,43,942	17,115	192	-	07-10-2024	07-Oct-24
30-Sep-24	Pooja Takalkar	51,936	-	192	-	07-10-2024	07-Oct-24
30-Sep-24	Jahnvi M	1,32,566	16,110	192	-	07-10-2024	07-Oct-24
30-Sep-24	Sujan Paul	52,750	-	192	-	07-10-2024	07-Oct-24
30-Sep-24	Kiran Kumari	41,880	-	192	-	07-10-2024	07-Oct-24
30-Sep-24	Ankita Shrivastava	56,735	-	192	-	07-10-2024	07-Oct-24
30-Sep-24	Vinay K S	77,550	1,538	192	-	07-10-2024	07-Oct-24
30-Sep-24	Tamizharasi Durai	1,71,400	22,949	192	-	07-10-2024	07-Oct-24
30-Sep-24	Mithun D J	1,39,900	10,105	192	-	07-10-2024	07-Oct-24
30-Sep-24	Ramyashree S	31,415	-	192	-	07-10-2024	07-Oct-24



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

Annexure 1C : TDS Reconciliation - Deductee Register as per BOA

Date as per BOA	Name of Party	Amount Paid	Tax Deducted	Section	Shortfall/ Excess	Due Date	Date of payment of Challan
30-Sep-24	Lakshmi R	26,450	-	192	-	07-10-2024	07-Oct-24
30-Sep-24	Shoaib Ahamed Khan	48,634	-	192	-	07-10-2024	07-Oct-24
30-Sep-24	Swaraj S Bharti	65,150	-	192	-	07-10-2024	07-Oct-24
30-Sep-24	J Krithika	1,26,550	15,128	192	-	07-10-2024	07-Oct-24
30-Sep-24	Sumera Aluru	1,01,550	9,544	192	-	07-10-2024	07-Oct-24
30-Sep-24	Mahadev .	21,267	-	192	-	07-10-2024	07-Oct-24
30-Sep-24	Bora Setty	30,261	-	192	-	07-10-2024	07-Oct-24
30-Sep-24	Puttaraju A J	26,161	-	192	-	07-10-2024	07-Oct-24
30-Sep-24	Geetha .	26,461	-	192	-	07-10-2024	07-Oct-24
30-Sep-24	Suvarna R	26,061	-	192	-	07-10-2024	07-Oct-24
30-Sep-24	Ravi Kumar	24,661	-	192	-	07-10-2024	07-Oct-24
30-Sep-24	Mamatha L	28,361	-	192	-	07-10-2024	07-Oct-24
30-Sep-24	Rajamma .	25,161	-	192	-	07-10-2024	07-Oct-24



Director

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

RV Institute of Management

Internal Audit: Jul 24 - Sep 24

Internal Audit Review

Annexure 2A - 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
Jul-24	57,600	57,600	4,800	1,20,000	15-08-2024	1,20,000	09-08-2024	-	-
Aug-24	57,600	57,600	4,800	1,20,000	15-09-2024	1,20,000	11-09-2024	-	-
Sep-24	59,400	59,400	4,950	1,23,750	15-10-2024	1,23,750	09-10-2024	-	-

Annexure 2B - 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
Jul-24	3,733	865	4,598	15-08-2024	4,598	09-08-2024	-	-
Aug-24	3,548	822	4,370	15-09-2024	4,370	09-09-2024	-	-
Sep-24	3,626	840	4,466	15-10-2024	4,466	10-10-2024	-	-

Annexure 2C - PT Reconciliation BOA vs Returns

Month	PT Deducted	Due Date	PT Deposited	Date of Remittance	Difference (A) - (B)	Remarks
Jul-24	7,600	20-08-2024	7,600	09-08-2024	-	-
Aug-24	7,600	20-09-2024	7,600	09-09-2024	-	-
Sep-24	8,800	20-10-2024	8,800	18-10-2024	-	-



A handwritten signature in black ink, appearing to be 'R. V.', written over the printed name of the Director.

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

Annexure 3 : GST Reconciliation

Month	Particulars	Taxable Supplies	Rate	Output CGST	Output SGST	Category
Jul	KFFSWF	-4,500	0%	-	-	Exempted
	Appn & Prospectus	13,570	0%	-	-	Exempted
	Certificate Course	24,576	18%	2,212	2,212	B2CS
	Tuition Fee	3,20,000	0%	-	-	Exempted
	Challenge Valuation Fee	1,65,000	0%	-	-	Exempted
	Library Fine	36	0%	-	-	Exempted
	Paperviewing Process	9,000	0%	-	-	Exempted
	Faculty Development Program	5,085	18%	458	458	B2CS
	Elect&Watercharge receipt	-	0%	-	-	Exempted
	Othr/Misc Deductions	3	0%	-	-	Exempted
	Admi Cancellation Charges	-	0%	-	-	Exempted
	Interest on SB A/c	96,142	0%	-	-	Exempted

Month	Particulars	Taxable Supplies	Rate	Output CGST	Output SGST	Category
Aug	KFFSWF	34,800	0%	-	-	Exempted
	Appn & Prospectus	12,390	0%	-	-	Exempted
	Certificate Course	-6,780	18%	-610	-610	B2CS
	Exam & Test Fee	8,70,500	0%	-	-	Exempted
	Challenge Valuation Fee	5,000	0%	-	-	Exempted
	Duplicate ID Card	250	0%	-	-	Exempted
	Library Fine	104	0%	-	-	Exempted
	Elect&Watercharge receipt	60,191	0%	-	-	Exempted
	Othr/Misc Deductions	-3	0%	-	-	Exempted
	Interest on SB A/c	-	0%	-	-	Exempted

Month	Particulars	Taxable Supplies	Rate	Output CGST	Output SGST	Category
Sep	Appn & Prospectus	14,160	0%	-	-	Exempted
	Exam & Test Fee	6,16,000	0%	-	-	Exempted
	Fast Track Regn Fees	16,000	0%	-	-	Exempted
	Fine	1,600	0%	-	-	Exempted
	Library Fine	70	0%	-	-	Exempted
	Malpractice	5,000	0%	-	-	Exempted
	Registration Fee	32,373	18%	2,914	2,914	B2CS
	Transfer Certificate	100	0%	-	-	Exempted
	Supplementary Exam F	2,53,500	0%	-	-	Exempted
	Marks Card/GradeCard	31,000	0%	-	-	Exempted
	Application Fee	31,750	0%	-	-	Exempted
	Elect&waterchrgrecpt	31,831	0%	-	-	Exempted
	Othr/Misc Deductions	0	0%	-	-	Exempted
	Interest on SB A/c	3,885	0%	-	-	Exempted



Director

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

RV Institute of Management

Internal Audit : Oct 24 - Dec 24

Internal Audit Review Report

Reporting points

Sl. No.	Category	Audit Conducted	Observation	Annexure Reference
a	Fee Verification	a. Verification of Demand Posted b. Verification & Review of Fee Collections	Verified & Found satisfactory.	NA
b	GL Verification & Vouching	a. Ledger Scrutiny b. Verification of transactions with supporting documents i.e. Invoices	Verified & Found satisfactory.	NA
c	TDS Compliance	Verification of compliances with TDS Deduction, Payment & Return Filing	During the audit we found that all instances where TDS was required to be deducted have been deducted and deposited accordingly. No disallowance required under Section 11(1) read with Section 40(a)(ia) of the Income Tax Act 1961 We have verified the deductees as per BOA with TDS Returns have found them to be correct.	Annexure 1
d	Statutory Compliances	During our review of statutory compliances, we have performed the following review & reconciliation in order to provide insights to the management: a. PF Reconciliation b. ESI Reconciliation c. PT Reconciliation	a. We have verified the deductions employee wise and in aggregate for the month for PF, ESI and PT and report the same to be compliant. b. We have verified the deduction in the BOA with the respective returns have found them to be correct. Refer Annexure 2 for Reconciliation Report	Annexure 2
e	Bank Reconciliation	BRS Review	Bank Reconciliation reviewed and found to be matching	NA
f	Cash Book	Petty Cash Expenses Vouching	a. Cash vouchers & Supportings verified and found satisfactory. b. We have not observed any instances of payments referred to under Section 11(2) read with Section 40A(3) of the Income Tax Act 1961 i.e. payments exceeding ₹10,000 per day per person	NA



Reporting points

Sl. No.	Category	Audit Conducted	Observation	Annexure Reference
g	Payroll Processing	Payroll Register	During the audit we verified Payroll Register with Salary files and reviewed the payroll process	NA
h	GST Reconciliation	Review of GST Report submitted to the Trust Office	We have reviewed the Report submitted to Trust Office with BOA and found it to be correct. Refer to Annexure 3 for GST Reconciliation Report and insights	Annexure 3

for **Niranjan V & Associates.,**
Chartered Accountants
FR No. 019176S

V. Niranjan
Niranjan V
Proprietor
Membership No. 243077



Date: 12 March 2025
Place: Bangalore

RV Institute of Management

Internal Audit: Oct 24 - Dec 24

Internal Audit Review

Annexure 1A : TDS Reconciliation Books vs Returns

Month	Section	Amount as per BOA	Amount as per Return	Difference	Due Date	Date of Payment
Oct 2024	192	2,19,564	2,19,564	-	07-11-2024	06-11-2024
	194J	21,946	21,946	-	07-11-2024	06-11-2024
	194C	8,921	8,921	-	07-11-2024	06-11-2024
	194Q	-	-	-	07-11-2024	
Nov 2024	192	2,50,574	2,50,574	-	07-12-2024	05-12-2024
	194J	10,016	10,016	-	07-12-2024	05-12-2024
	194C	23,275	23,275	-	07-12-2024	05-12-2024
	194Q	-	-	-	07-12-2024	
Dec 2024	192	2,45,950	2,45,950	-	07-01-2025	06-01-2025
	194J	2,945	2,945	-	07-01-2025	06-01-2025
	194C	12,144	12,144	-	07-01-2025	06-01-2025
	194Q	-	-	-	07-01-2025	

Annexure 1B - TDS Reporting required under Form 10B

TAN	Section	Total Payments	Amount liable to TDS	Amount of TDS	TDS Deducted & Not Deposited
BLRR03261G	192	1,09,87,796	1,09,87,796	7,16,088	-
BLRR03261G	194J	12,02,916	10,30,340	34,907	-
BLRR03261G	194C	35,05,352	31,23,005	44,340	-
BLRR03261G	194Q	-	-	-	-



RV Institute of Management

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Internal Audit Review

Annexure 1C : TDS Reconciliation - Deductee Register as per BOA

Date as per BOA	Name of Party	Amount Paid	Tax Deducted	Section	Shortfall/ Excess	Due Date	Date of payment of Challan
01-Oct-24	Sigma Security Services	3,23,904	6,478	194C	-	07-11-2024	06-Nov-24
01-Oct-24	Shashi Detective Services Pvt. Ltd.	42,773	855	194C	-	07-11-2024	06-Nov-24
01-Oct-24	Victory Pest Control Services	7,250	73	194C	-	07-11-2024	06-Nov-24
01-Oct-24	SUN POWER SYSTEMS	6,000	60	194C	-	07-11-2024	06-Nov-24
03-Oct-24	Sri Gurunarasimha Enterprises	1,15,500	1,155	194C	-	07-11-2024	06-Nov-24
10-Oct-24	B.H.S. & Sons	30,000	300	194C	-	07-11-2024	06-Nov-24
01-Oct-24	Indian Institute of Science	2,00,000	20,000	194J	-	07-11-2024	06-Nov-24
03-Oct-24	Mahadevi R	20,000	400	194J	-	07-11-2024	06-Nov-24
07-Oct-24	Canvasx	1,500	30	194J	-	07-11-2024	06-Nov-24
08-Oct-24	Mathias S A	30,000	600	194J	-	07-11-2024	06-Nov-24
08-Oct-24	Lalitha	7,800	156	194J	-	07-11-2024	06-Nov-24
08-Oct-24	Deepika Rawal	20,000	400	194J	-	07-11-2024	06-Nov-24
08-Oct-24	Venkatesh C S	4,500	90	194J	-	07-11-2024	06-Nov-24
08-Oct-24	Chandrasekhar Sundaram	4,500	90	194J	-	07-11-2024	06-Nov-24
08-Oct-24	Santosh Pattanayak	9,000	180	194J	-	07-11-2024	06-Nov-24
01-Nov-24	Living Media India Limited	90,000	1,800	194C	-	07-12-2024	05-Dec-24
01-Nov-24	Johnson Lifts Private Limited	31,000	620	194C	-	07-12-2024	05-Dec-24
01-Nov-24	Sigma Security Services	3,23,904	6,478	194C	-	07-12-2024	05-Dec-24
01-Nov-24	Shashi Detective Services Pvt. Ltd.	43,498	870	194C	-	07-12-2024	05-Dec-24
01-Nov-24	KK Media	90,000	900	194C	-	07-12-2024	05-Dec-24
01-Nov-24	Sigma Security Services	9,244	185	194C	-	07-12-2024	05-Dec-24
09-Nov-24	V.K Catering	1,10,000	1,100	194C	-	07-12-2024	05-Dec-24
09-Nov-24	Eshwari Enterprises	48,600	486	194C	-	07-12-2024	05-Dec-24
21-Nov-24	Advertising Paradise	10,83,597	10,836	194C	-	07-12-2024	05-Dec-24
01-Nov-24	Sat Sukrit Media Pvt. Ltd.	50,000	1,000	194J	-	07-12-2024	05-Dec-24
01-Nov-24	Quilkrn Private Limited	1,33,500	2,670	194J	-	07-12-2024	05-Dec-24
01-Nov-24	Upgrad Education Private Limited	1,70,000	1,700	194J	-	07-12-2024	05-Dec-24
04-Nov-24	Mahadevi R	20,000	400	194J	-	07-12-2024	05-Dec-24
04-Nov-24	Cesim India Pvt Ltd	72,000	1,440	194J	-	07-12-2024	05-Dec-24
05-Nov-24	Mathias S A	24,000	480	194J	-	07-12-2024	05-Dec-24
05-Nov-24	Lalitha	10,200	204	194J	-	07-12-2024	05-Dec-24
05-Nov-24	Deepika Rawal	17,500	350	194J	-	07-12-2024	05-Dec-24
06-Nov-24	Canvasx	9,600	192	194J	-	07-12-2024	05-Dec-24
12-Nov-24	Deepika Rawal	15,500	310	194J	-	07-12-2024	05-Dec-24
13-Nov-24	Association Of Indian	30,000	600	194J	-	07-12-2024	05-Dec-24
14-Nov-24	R.K.Fotos	24,500	490	194J	-	07-12-2024	05-Dec-24
16-Nov-24	R.K.Fotos	9,000	180	194J	-	07-12-2024	05-Dec-24
01-Dec-24	Nagestravels	7,710	77	194C	-	07-01-2025	06-Jan-25
01-Dec-24	Shashi Detective Services Pvt. Ltd.	39,148	783	194C	-	07-01-2025	06-Jan-25
02-Dec-24	Sigma Security Services	3,23,904	6,478	194C	-	07-01-2025	06-Jan-25
02-Dec-24	Victory Pest Control Services	7,250	73	194C	-	07-01-2025	06-Jan-25
02-Dec-24	Sigma Security Services	83,623	1,672	194C	-	07-01-2025	06-Jan-25
11-Dec-24	V.K Catering	1,27,500	1,275	194C	-	07-01-2025	06-Jan-25
11-Dec-24	Eshwari Enterprises	48,600	486	194C	-	07-01-2025	06-Jan-25
13-Dec-24	Niveditha	1,30,000	1,300	194C	-	07-01-2025	06-Jan-25
05-Dec-24	Mathias S A	27,000	540	194J	-	07-01-2025	06-Jan-25
05-Dec-24	Lalitha	12,000	240	194J	-	07-01-2025	06-Jan-25
06-Dec-24	Mahadevi R	20,000	400	194J	-	07-01-2025	06-Jan-25
10-Dec-24	Canvasx	63,690	1,274	194J	-	07-01-2025	06-Jan-25
17-Dec-24	R.K.Fotos	24,550	491	194J	-	07-01-2025	06-Jan-25
31-Oct-24	Purushottam Bung	3,51,816	82,688	192	-	07-11-2024	06-Nov-24
31-Oct-24	Noor Firdos Jahan	1,67,582	19,091	192	-	07-11-2024	06-Nov-24
31-Oct-24	Anupama K Malagi	1,64,025	18,231	192	-	07-11-2024	06-Nov-24
31-Oct-24	Anitha D Silva	1,22,579	5,326	192	-	07-11-2024	06-Nov-24
31-Oct-24	Nagasubba Reddy	89,075	-	192	-	07-11-2024	06-Nov-24
31-Oct-24	Sowmya D S	84,736	1,587	192	-	07-11-2024	06-Nov-24
31-Oct-24	Rashmi Shetty	83,212	1,405	192	-	07-11-2024	06-Nov-24
31-Oct-24	Payal Jindal	91,996	5,988	192	-	07-11-2024	06-Nov-24
31-Oct-24	Manjunath S K	71,390	-	192	-	07-11-2024	06-Nov-24
31-Oct-24	Ramya S	74,687	1,369	192	-	07-11-2024	06-Nov-24
31-Oct-24	Anupama S M	54,835	-	192	-	07-11-2024	06-Nov-24
31-Oct-24	Shivakumar H C	37,403	-	192	-	07-11-2024	06-Nov-24
31-Oct-24	Sridhara H R	59,543	-	192	-	07-11-2024	06-Nov-24
31-Oct-24	Lakshmi A	36,065	-	192	-	07-11-2024	06-Nov-24



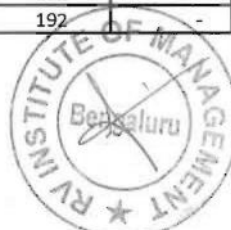
RV Institute of Management

Internal Audit: Oct 24 - Dec 24

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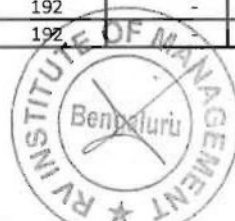
Annexure 1C : TDS Reconciliation - Deductee Register as per BOA

Date as per BOA	Name of Party	Amount Paid	Tax Deducted	Section	Shortfall/ Excess	Due Date	Date of payment of Challan
31-Oct-24	Rajanna S C	32,300	-	192	-	07-11-2024	06-Nov-24
31-Oct-24	Manjunath N	47,960	-	192	-	07-11-2024	06-Nov-24
31-Oct-24	Ashok Kumar Reddy	35,130	-	192	-	07-11-2024	06-Nov-24
31-Oct-24	Manjunath L	34,845	-	192	-	07-11-2024	06-Nov-24
31-Oct-24	Padma Prasad G K	38,203	-	192	-	07-11-2024	06-Nov-24
31-Oct-24	S T Kumar	28,590	-	192	-	07-11-2024	06-Nov-24
31-Oct-24	Chethan Kumar B	52,685	-	192	-	07-11-2024	06-Nov-24
31-Oct-24	Uma Sharma	72,541	-	192	-	07-11-2024	06-Nov-24
31-Oct-24	Santhosh M	1,63,134	2,424	192	-	07-11-2024	06-Nov-24
31-Oct-24	Padmalini Singh	39,589	-	192	-	07-11-2024	06-Nov-24
31-Oct-24	Pooja Takalkar	68,536	-	192	-	07-11-2024	06-Nov-24
31-Oct-24	Jahnavi M	1,40,266	16,760	192	-	07-11-2024	06-Nov-24
31-Oct-24	Sujan Paul	35,698	-	192	-	07-11-2024	06-Nov-24
31-Oct-24	K Kiran Kumari	29,280	-	192	-	07-11-2024	06-Nov-24
31-Oct-24	Ankita Shrivastava	64,019	-	192	-	07-11-2024	06-Nov-24
31-Oct-24	Vinay K S	89,250	1,768	192	-	07-11-2024	06-Nov-24
31-Oct-24	Tamizharasi Durai	1,84,000	23,677	192	-	07-11-2024	06-Nov-24
31-Oct-24	Mithun D J	1,45,900	10,698	192	-	07-11-2024	06-Nov-24
31-Oct-24	Ramyashree S	30,470	-	192	-	07-11-2024	06-Nov-24
31-Oct-24	Lakshmi R	25,448	-	192	-	07-11-2024	06-Nov-24
31-Oct-24	Shoaib Ahamed Khan	53,549	-	192	-	07-11-2024	06-Nov-24
31-Oct-24	Swaraj S Bharti	67,000	-	192	-	07-11-2024	06-Nov-24
31-Oct-24	J Krithika	1,27,000	15,232	192	-	07-11-2024	06-Nov-24
31-Oct-24	Sumera Aluru	1,00,000	9,545	192	-	07-11-2024	06-Nov-24
31-Oct-24	Mahadev .	28,049	-	192	-	07-11-2024	06-Nov-24
31-Oct-24	Srikanth P	1,37,097	3,775	192	-	07-11-2024	06-Nov-24
31-Oct-24	Bora Shetty	22,707	-	192	-	07-11-2024	06-Nov-24
31-Oct-24	Puttaraju A J	18,607	-	192	-	07-11-2024	06-Nov-24
31-Oct-24	Geeta	18,107	-	192	-	07-11-2024	06-Nov-24
31-Oct-24	Suvarna R	19,207	-	192	-	07-11-2024	06-Nov-24
31-Oct-24	Ravi Kumar	17,107	-	192	-	07-11-2024	06-Nov-24
31-Oct-24	Mamatha L	20,607	-	192	-	07-11-2024	06-Nov-24
31-Oct-24	Rajamma	17,607	-	192	-	07-11-2024	06-Nov-24
30-Nov-24	Purushottam Bung	3,77,177	87,461	192	-	07-12-2024	05-Dec-24
30-Nov-24	Noor Firdos Jahan	1,83,832	20,728	192	-	07-12-2024	05-Dec-24
30-Nov-24	Anupama K Malagi	1,79,674	18,621	192	-	07-12-2024	05-Dec-24
30-Nov-24	Anitha D Silva	1,44,672	6,744	192	-	07-12-2024	05-Dec-24
30-Nov-24	Nagasubba Reddy	1,38,425	2,245	192	-	07-12-2024	05-Dec-24
30-Nov-24	Sowmya D S	1,04,982	2,376	192	-	07-12-2024	05-Dec-24
30-Nov-24	Rashmi Shetty	1,02,462	2,013	192	-	07-12-2024	05-Dec-24
30-Nov-24	Payal Jindal	98,668	6,988	192	-	07-12-2024	05-Dec-24
30-Nov-24	Manjunath S K	71,390	-	192	-	07-12-2024	05-Dec-24
30-Nov-24	Ramya S	64,687	1,369	192	-	07-12-2024	05-Dec-24
30-Nov-24	Anupama S M	54,835	-	192	-	07-12-2024	05-Dec-24
30-Nov-24	Shivakumar H C	37,103	-	192	-	07-12-2024	05-Dec-24
30-Nov-24	Sridhara H R	59,543	-	192	-	07-12-2024	05-Dec-24
30-Nov-24	Lakshmi A	37,565	-	192	-	07-12-2024	05-Dec-24
30-Nov-24	Rajanna S C	34,700	-	192	-	07-12-2024	05-Dec-24
30-Nov-24	Manjunath N	48,860	-	192	-	07-12-2024	05-Dec-24
30-Nov-24	Ashok Kumar Reddy	38,130	-	192	-	07-12-2024	05-Dec-24
30-Nov-24	Manjunath L	36,195	-	192	-	07-12-2024	05-Dec-24
30-Nov-24	Padma Prasad G K	38,203	-	192	-	07-12-2024	05-Dec-24
30-Nov-24	S T Kumar	28,590	-	192	-	07-12-2024	05-Dec-24
30-Nov-24	Chethan Kumar B	54,035	-	192	-	07-12-2024	05-Dec-24
30-Nov-24	Uma Sharma	41,745	-	192	-	07-12-2024	05-Dec-24
30-Nov-24	Santhosh M	1,79,734	4,099	192	-	07-12-2024	05-Dec-24
30-Nov-24	Padmalini Singh	93,667	-	192	-	07-12-2024	05-Dec-24
30-Nov-24	Pooja Takalkar	82,786	-	192	-	07-12-2024	05-Dec-24
30-Nov-24	Jahnavi M	1,75,016	19,709	192	-	07-12-2024	05-Dec-24
30-Nov-24	Sujan Paul	38,650	-	192	-	07-12-2024	05-Dec-24
30-Nov-24	K Kiran Kumari	29,280	-	192	-	07-12-2024	05-Dec-24
30-Nov-24	Ankita Shrivastava	99,185	-	192	-	07-12-2024	05-Dec-24
30-Nov-24	Vinay K S	1,06,048	2,393	192	-	07-12-2024	05-Dec-24
30-Nov-24	Tamizharasi Durai	1,98,000	25,424	192	-	07-12-2024	05-Dec-24



Annexure 1C : TDS Reconciliation - Deductee Register as per BOA

Date as per BOA	Name of Party	Amount Paid	Tax Deducted	Section	Shortfall/ Excess	Due Date	Date of payment of Challan
30-Nov-24	Mithun D J	1,61,500	12,383	192	-	07-12-2024	05-Dec-24
30-Nov-24	Ramyashree S	30,470	-	192	-	07-12-2024	05-Dec-24
30-Nov-24	Lakshmi R	26,800	-	192	-	07-12-2024	05-Dec-24
30-Nov-24	Shoaib Ahamed Khan	65,833	-	192	-	07-12-2024	05-Dec-24
30-Nov-24	Swaraj S Bharti	83,000	-	192	-	07-12-2024	05-Dec-24
30-Nov-24	J Krithika	1,54,250	17,057	192	-	07-12-2024	05-Dec-24
30-Nov-24	Sumera Aluru	1,19,250	10,345	192	-	07-12-2024	05-Dec-24
30-Nov-24	Mahadev .	31,850	-	192	-	07-12-2024	05-Dec-24
30-Nov-24	Srikanth P	1,70,000	10,619	192	-	07-12-2024	05-Dec-24
30-Nov-24	Bora Shetty	22,707	-	192	-	07-12-2024	05-Dec-24
30-Nov-24	Puttaraju A J	19,807	-	192	-	07-12-2024	05-Dec-24
30-Nov-24	Geeta	19,007	-	192	-	07-12-2024	05-Dec-24
30-Nov-24	Suvarna R	20,007	-	192	-	07-12-2024	05-Dec-24
30-Nov-24	Ravi Kumar	19,807	-	192	-	07-12-2024	05-Dec-24
30-Nov-24	Mamatha L	20,507	-	192	-	07-12-2024	05-Dec-24
30-Nov-24	Rajamma	20,107	-	192	-	07-12-2024	05-Dec-24
31-Dec-24	Purushottam Bung	3,60,427	88,105	192	-	07-01-2025	06-Jan-25
31-Dec-24	Noor Firdos Jahan	1,67,032	21,466	192	-	07-01-2025	06-Jan-25
31-Dec-24	Anupama K Malagi	1,50,823	20,041	192	-	07-01-2025	06-Jan-25
31-Dec-24	Anitha D Silva	1,31,379	7,826	192	-	07-01-2025	06-Jan-25
31-Dec-24	Nagasubba Reddy	92,325	12,017	192	-	07-01-2025	06-Jan-25
31-Dec-24	Sowmya D S	63,348	5,462	192	-	07-01-2025	06-Jan-25
31-Dec-24	Rashmi Shetty	69,163	1,356	192	-	07-01-2025	06-Jan-25
31-Dec-24	Payal Jindal	79,457	-	192	-	07-01-2025	06-Jan-25
31-Dec-24	Manjunath S K	71,690	-	192	-	07-01-2025	06-Jan-25
31-Dec-24	Ramya S	64,687	1,369	192	-	07-01-2025	06-Jan-25
31-Dec-24	Anupama S M	55,285	-	192	-	07-01-2025	06-Jan-25
31-Dec-24	Shivakumar H C	36,203	-	192	-	07-01-2025	06-Jan-25
31-Dec-24	Sridhara H R	61,253	-	192	-	07-01-2025	06-Jan-25
31-Dec-24	Lakshmi A	36,065	-	192	-	07-01-2025	06-Jan-25
31-Dec-24	Rajanna S C	32,300	-	192	-	07-01-2025	06-Jan-25
31-Dec-24	Manjunath N	37,260	-	192	-	07-01-2025	06-Jan-25
31-Dec-24	Ashok Kumar Reddy	35,130	-	192	-	07-01-2025	06-Jan-25
31-Dec-24	Manjunath L	35,900	-	192	-	07-01-2025	06-Jan-25
31-Dec-24	Padma Prasad G K	38,203	-	192	-	07-01-2025	06-Jan-25
31-Dec-24	S T Kumar	28,590	-	192	-	07-01-2025	06-Jan-25
31-Dec-24	Chethan Kumar B	49,267	-	192	-	07-01-2025	06-Jan-25
31-Dec-24	Uma Sharma	41,932	-	192	-	07-01-2025	06-Jan-25
31-Dec-24	Santhosh M	1,74,084	5,898	192	-	07-01-2025	06-Jan-25
31-Dec-24	Padmalini Singh	4,450	-	192	-	07-01-2025	06-Jan-25
31-Dec-24	Pooja Takalkar	57,336	-	192	-	07-01-2025	06-Jan-25
31-Dec-24	Jahnavi M	1,44,166	2,030	192	-	07-01-2025	06-Jan-25
31-Dec-24	Sujan Paul	48,068	-	192	-	07-01-2025	06-Jan-25
31-Dec-24	K Kiran Kumari	29,280	-	192	-	07-01-2025	06-Jan-25
31-Dec-24	Ankita Shrivastava	68,256	-	192	-	07-01-2025	06-Jan-25
31-Dec-24	Vinay K S	80,750	2,517	192	-	07-01-2025	06-Jan-25
31-Dec-24	Tamizharasi Durai	1,80,250	26,224	192	-	07-01-2025	06-Jan-25
31-Dec-24	Mithun D J	1,34,500	12,383	192	-	07-01-2025	06-Jan-25
31-Dec-24	Ramyashree S	31,525	-	192	-	07-01-2025	06-Jan-25
31-Dec-24	Lakshmi R	37,810	-	192	-	07-01-2025	06-Jan-25
31-Dec-24	Shoaib Ahamed Khan	44,299	-	192	-	07-01-2025	06-Jan-25
31-Dec-24	Swaraj S Bharti	69,350	-	192	-	07-01-2025	06-Jan-25
31-Dec-24	J Krithika	1,32,200	17,619	192	-	07-01-2025	06-Jan-25
31-Dec-24	Sumera Aluru	1,10,150	10,873	192	-	07-01-2025	06-Jan-25
31-Dec-24	Mahadev .	21,921	-	192	-	07-01-2025	06-Jan-25
31-Dec-24	Srikanth P	1,72,800	10,764	192	-	07-01-2025	06-Jan-25
31-Dec-24	Coimbatore Venkatesh	1,18,467	-	192	-	07-01-2025	06-Jan-25
31-Dec-24	Bora Shetty	22,707	-	192	-	07-01-2025	06-Jan-25
31-Dec-24	Puttaraju A J	18,607	-	192	-	07-01-2025	06-Jan-25
31-Dec-24	Geeta	18,607	-	192	-	07-01-2025	06-Jan-25
31-Dec-24	Suvarna R	20,007	-	192	-	07-01-2025	06-Jan-25
31-Dec-24	Ravi Kumar	17,107	-	192	-	07-01-2025	06-Jan-25
31-Dec-24	Mamatha L	19,607	-	192	-	07-01-2025	06-Jan-25
31-Dec-24	Rajamma	17,607	-	192	-	07-01-2025	06-Jan-25



RV Institute of Management

Internal Audit: Oct 24 - Dec 24

Internal Audit Review

Annexure 2A - 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
Oct-24	63,750	61,200	2,550	1,27,500	15-11-2024	1,27,500	13-11-2024	-	-
Nov-24	61,875	59,400	2,475	1,23,750	15-12-2024	1,23,750	10-12-2024	-	-
Dec-24	61,875	59,400	2,475	1,23,750	15-01-2025	1,23,750	10-01-2025	-	-

Annexure 2B - 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
Oct-24	3,616	838	4,454	15-11-2024	4,454	13-11-2024	-	-
Nov-24	3,876	897	4,773	15-12-2024	4,773	10-12-2024	-	-
Dec-24	3,626	841	4,467	15-01-2025	4,467	10-01-2025	-	-

Annexure 2C - PT Reconciliation BOA vs Returns

Month	PT Deducted	Due Date	PT Deposited	Date of Remittance	Difference (A) - (B)	Remarks
Oct-24	8,000	20-11-2024	8,000	15-11-2024	-	-
Nov-24	8,000	20-12-2024	8,000	19-12-2024	-	-
Dec-24	7,600	20-01-2025	7,600	10-01-2025	-	-



RV Institute of Management

Internal Audit: Oct 24 - Dec 24

Internal Audit Review

Annexure 3 : GST Reconciliation

Month	Particulars	Taxable Supplies	Rate	Output CGST	Output SGST	Category
Oct	KFFSWF	34,600	0%	-	-	Exempted
	Appn & Prospectus	23,620	0%	-	-	Exempted
	Certificate Course	49,831	18%	4,485	4,485	B2CS
	Duplicate Hallticket Fee	1,250	0%	-	-	Exempted
	Challenge Revaluation Fee	50,000	0%	-	-	Exempted
	Library Fine	42	0%	-	-	Exempted
	Fast Track Exam Fees	6,000	0%	-	-	Exempted
	Fast Track Registration Fees	64,000	0%	-	-	Exempted
	Fine	500	0%	-	-	Exempted
	Othr/Misc Deductions	1	0%	-	-	Exempted
	Transfer Certificate	200	0%	-	-	Exempted
	Interest on SB A/c	58,709	0%	-	-	Exempted
	Project Finalisation	4,068	18%	366	366	B2CS
	Supplementary Exam Fees	2,500	0%	-	-	Exempted
	Paperviewing Process	1,250	0%	-	-	Exempted

Month	Particulars	Taxable Supplies	Rate	Output CGST	Output SGST	Category
Nov	Appn & Prospectus	42,480	0%	-	-	Exempted
	Fine	250	0%	-	-	Exempted
	Elect&Watercharge receipt	39,512	0%	-	-	Exempted
	Othr/Misc Deductions	-	0%	-	-	Exempted
	Sponsorship/Conference	50,000	18%	4,500	4,500	B2CS

Month	Particulars	Taxable Supplies	Rate	Output CGST	Output SGST	Category
Dec	Appn & Prospectus	19,790	0%	-	-	Exempted
	Other Curricular Fee	2,43,94,400	0%	-	-	Exempted
	Fast Track Regn Fees	32,000	0%	-	-	Exempted
	Tuition Fee	4,20,23,980	0%	-	-	Exempted
	Challenge Revaluation Fee	60,000	0%	-	-	Exempted
	Paperviewing Process	4,750	0%	-	-	Exempted
	Admi Cancellation Charges	1,05,932	18%	9,534	9,534	B2CS
	Othr/Misc Deductions	-1	0%	-	-	Exempted
	Interest on SB A/c	3,612	0%	-	-	Exempted



RV Institute of Management

Internal Audit : Jan 25 - Mar 25

Internal Audit Review Report

Reporting points

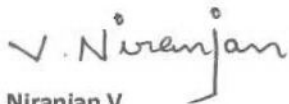
Sl. No.	Category	Audit Conducted	Observation	Annexure Reference
a	Fee Verification	a. Verification of Demand Posted b. Verification & Review of Fee Collections	Verified & Found satisfactory.	NA
b	GL Verification & Vouching	a. Ledger Scrutiny b. Verification of transactions with supporting documents i.e. Invoices	Verified & Found satisfactory.	NA
c	TDS Compliance	Verification of compliances with TDS Deduction, Payment & Return Filing	During the audit we found that all instances where TDS was required to be deducted have been deducted and deposited accordingly. No disallowance required under Section 11(1) read with Section 40(a)(ia) of the Income Tax Act 1961 We have verified the deductees as per BOA with TDS Returns have found them to be correct.	Annexure 1
d	Statutory Compliances	During our review of statutory compliances, we have performed the following review & reconciliation in order to provide insights to the management: a. PF Reconciliation b. ESI Reconciliation c. PT Reconciliation	a. We have verified the deductions employee wise and in aggregate for the month for PF, ESI and PT and report the same to be compliant. b. We have verified the deduction in the BOA with the respective returns have found them to be correct. Refer Annexure 2 for Reconciliation Report	Annexure 2
e	Bank Reconciliation	BRS Review	Bank Reconciliation reviewed and found to be matching	NA
f	Cash Book	Petty Cash Expenses Vouching	a. Cash vouchers & Supportings verified and found satisfactory. b. We have not observed any instances of payments referred to under Section 11(2) read with Section 40A(3) of the Income Tax Act 1961 i.e. payments exceeding ₹10,000 per day per person	NA



Reporting points

Sl. No.	Category	Audit Conducted	Observation	Annexure Reference
g	Payroll Processing	Payroll Register	During the audit we verified Payroll Register with Salary files and reviewed the payroll process	NA
h	GST Reconciliation	Review of GST Report submitted to the Trust Office	We have reviewed the Report submitted to Trust Office with BOA and found it to be correct. Refer to Annexure 3 for GST Reconciliation Report and insights	Annexure 3

for **Niranjan V & Associates.,**
Chartered Accountants
FR No. 019176S



Niranjan V
Proprietor
Membership No. 243077



Date: 28 April 2025
Place: Bangalore

RV Institute of Management

Internal Audit: Jan 25 - Mar 25

Internal Audit Review

Annexure 1A : TDS Reconciliation Books vs Returns

Month	Section	Amount as per BOA	Amount as per Return	Difference	Due Date	Date of Payment
Jan 2025	192	2,74,449	2,74,449	-	07-02-2025	07-02-2025
	194J	23,772	23,772	-	07-02-2025	07-02-2025
	194C	13,156	13,156	-	07-02-2025	07-02-2025
	194Q	-	-	-	07-02-2025	
Feb 2025	192	4,01,712	4,01,712	-	07-03-2025	06-03-2025
	194J	10,746	10,746	-	07-03-2025	06-03-2025
	194C	15,397	15,397	-	07-03-2025	06-03-2025
	194Q	-	-	-	07-03-2025	
Mar 2025	192	5,29,881	5,29,881	-	30-04-2025	12&29-04-2025
	194J	17,852	17,852	-	30-04-2025	12-04-2025
	194C	25,862	25,862	-	30-04-2025	12-04-2025
	194Q	-	-	-	30-04-2025	

Annexure 1B - TDS Reporting required under Form 10B

TAN	Section	Total Payments	Amount liable to TDS	Amount of TDS	TDS Deducted & Not Deposited
BLRR03261G	192	1,17,50,445	1,17,50,445	12,06,042	-
BLRR03261G	194J	20,98,384	18,08,500	52,370	-
BLRR03261G	194C	40,27,623	31,20,005	54,415	-
BLRR03261G	194Q	-	-	-	-



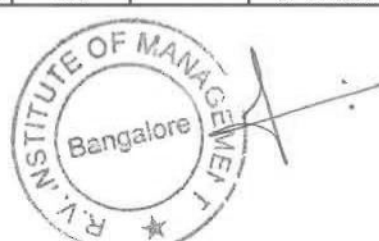
Annexure 1C : TDS Reconciliation - Deductee Register as per BOA

Date as per BOA	Name of Party	Amount Paid	Tax Deducted	Section	Shortfall/ Excess	Due Date	Date of payment of Challan
01-Jan-25	Bakul Jani	84,000	8,400	194J	-	07-02-2025	07-Feb-25
01-Jan-25	Open Media Network Pvt. Ltd.	75,000	1,500	194C	-	07-02-2025	07-Feb-25
01-Jan-25	Bw Business World Media Pvt. Ltd.	75,000	1,500	194J	-	07-02-2025	07-Feb-25
01-Jan-25	Centre for Monitoring Indian Econom	2,82,000	5,640	194J	-	07-02-2025	07-Feb-25
01-Jan-25	Shashi Detective Services Pvt Ltd	43,498	870	194C	-	07-02-2025	07-Feb-25
01-Jan-25	Sigma Security Services	3,23,904	6,478	194C	-	07-02-2025	07-Feb-25
01-Jan-25	Impex Systems Inc.	24,480	245	194C	-	07-02-2025	07-Feb-25
01-Jan-25	Victory Pest Control Services	7,250	73	194C	-	07-02-2025	07-Feb-25
01-Jan-25	Total Power Conditioners Pvt. Ltd.	14,000	280	194C	-	07-02-2025	07-Feb-25
01-Jan-25	Total Power Conditioners Pvt. Ltd.	14,000	280	194C	-	07-02-2025	07-Feb-25
01-Jan-25	Triumph Media Tech Pvt. Ltd.	1,15,000	2,300	194J	-	07-02-2025	07-Feb-25
01-Jan-25	R.K.Fotos	9,000	180	194J	-	07-02-2025	07-Feb-25
01-Jan-25	Sigma Security Services	97,702	1,954	194C	-	07-02-2025	07-Feb-25
01-Jan-25	Aircon Ref Pvt. Ltd.	30,000	600	194C	-	07-02-2025	07-Feb-25
02-Jan-25	Mathias S A	25,500	510	194J	-	07-02-2025	07-Feb-25
02-Jan-25	Lalitha	9,600	192	194J	-	07-02-2025	07-Feb-25
02-Jan-25	Mahadevi R	20,000	400	194J	-	07-02-2025	07-Feb-25
02-Jan-25	Paavani Solutions	10,650	107	194C	-	07-02-2025	07-Feb-25
08-Jan-25	Niranjan V and Associates	30,000	3,000	194J	-	07-02-2025	07-Feb-25
13-Jan-25	Kalyani Motors Pvt. Ltd.	8,443	169	194C	-	07-02-2025	07-Feb-25
20-Jan-25	All India Management Association	30,000	600	194C	-	07-02-2025	07-Feb-25
21-Jan-25	Haystack Marketing Services Pvt. Lt	82,500	1,650	194J	-	07-02-2025	07-Feb-25
01-Feb-25	Leena Rao	9,000	180	194J	-	07-03-2025	06-Mar-25
01-Feb-25	Sheeba R	9,000	180	194J	-	07-03-2025	06-Mar-25
01-Feb-25	Sai Prasad	9,000	180	194J	-	07-03-2025	06-Mar-25
01-Feb-25	Victory Pest Control Services	7,250	73	194C	-	07-03-2025	06-Mar-25
01-Feb-25	Shashi Detective Services Pvt Ltd	42,796	856	194C	-	07-03-2025	06-Mar-25
01-Feb-25	Sigma Security Services	3,23,904	6,478	194C	-	07-03-2025	06-Mar-25
01-Feb-25	Sigma Security Services	97,702	1,954	194C	-	07-03-2025	06-Mar-25
01-Feb-25	Ad Interact Media Services	4,94,928	4,949	194C	-	07-03-2025	06-Mar-25
01-Feb-25	Eshwari Enterprises	6,000	60	194C	-	07-03-2025	06-Mar-25
03-Feb-25	Mathias S A	30,000	600	194J	-	07-03-2025	06-Mar-25
03-Feb-25	Lalitha	10,800	216	194J	-	07-03-2025	06-Mar-25
03-Feb-25	Deepika Rawal	27,000	540	194J	-	07-03-2025	06-Mar-25
03-Feb-25	Tarun Kumar	16,000	320	194J	-	07-03-2025	06-Mar-25
03-Feb-25	Ananda V K	15,000	300	194J	-	07-03-2025	06-Mar-25
03-Feb-25	Ananda V K	15,000	300	194J	-	07-03-2025	06-Mar-25
03-Feb-25	Ananda V K	15,000	300	194J	-	07-03-2025	06-Mar-25
03-Feb-25	Ananda V K	15,000	300	194J	-	07-03-2025	06-Mar-25
03-Feb-25	Tarun Kumar	16,000	320	194J	-	07-03-2025	06-Mar-25
03-Feb-25	Tarun Kumar	16,000	320	194J	-	07-03-2025	06-Mar-25
03-Feb-25	Total Power Conditioners Pvt. Ltd.	19,000	380	194C	-	07-03-2025	06-Mar-25
04-Feb-25	Mahadevi R	20,000	400	194J	-	07-03-2025	06-Mar-25
04-Feb-25	Ananda V K	15,000	300	194J	-	07-03-2025	06-Mar-25
04-Feb-25	Ananda V K	15,000	300	194J	-	07-03-2025	06-Mar-25
04-Feb-25	Tarun Kumar	16,000	320	194J	-	07-03-2025	06-Mar-25
04-Feb-25	Tarun Kumar	16,000	320	194J	-	07-03-2025	06-Mar-25
05-Feb-25	Beena N	9,000	180	194J	-	07-03-2025	06-Mar-25
05-Feb-25	Chidananda K	36,000	720	194J	-	07-03-2025	06-Mar-25
05-Feb-25	Informatics Publishing Ltd.	70,900	1,418	194J	-	07-03-2025	06-Mar-25
06-Feb-25	SVC-Sri Vasavi Cafe	22,857	229	194C	-	07-03-2025	06-Mar-25
07-Feb-25	Canvasx	6,600	132	194J	-	07-03-2025	06-Mar-25
08-Feb-25	Eshwari Enterprises	7,200	72	194C	-	07-03-2025	06-Mar-25
12-Feb-25	Gurudev Infotech	-4,838	-48	194C	-	07-03-2025	06-Mar-25
12-Feb-25	Gurudev Infotech	4,838	48	194C	-	07-03-2025	06-Mar-25
15-Feb-25	Supreme Water Works	34,600	346	194C	-	07-03-2025	06-Mar-25
18-Feb-25	Informatics Publishing Ltd.	40,000	800	194J	-	07-03-2025	06-Mar-25
20-Feb-25	Nisarga Eco Consultants	90,000	1,800	194J	-	07-03-2025	06-Mar-25
01-Mar-25	Sigma Security Services	3,23,904	6,478	194C	-	30-04-2025	12-Apr-25
01-Mar-25	Shashi Detective Services Pvt Ltd	39,614	792	194C	-	30-04-2025	12-Apr-25
01-Mar-25	Advertising Paradise	78,200	782	194C	-	30-04-2025	12-Apr-25
01-Mar-25	Victory Pest Control Services	7,250	73	194C	-	30-04-2025	12-Apr-25
03-Mar-25	Mahadevi R	20,000	400	194J	-	30-04-2025	12-Apr-25
03-Mar-25	Gurudev Infotech	53,000	530	194C	-	30-04-2025	12-Apr-25



Annexure 1C : TDS Reconciliation - Deductee Register as per BOA

Date as per BOA	Name of Party	Amount Paid	Tax Deducted	Section	Shortfall/ Excess	Due Date	Date of payment of Challan
06-Mar-25	India Yoga Association	35,400	708	194J	-	30-04-2025	12-Apr-25
06-Mar-25	Supreme Water Works	40,000	400	194C	-	30-04-2025	12-Apr-25
10-Mar-25	SVC-Sri Vasavi Cafe	5,000	50	194C	-	30-04-2025	12-Apr-25
12-Mar-25	Mathias S A	21,000	420	194J	-	30-04-2025	12-Apr-25
12-Mar-25	Lalitha	12,600	252	194J	-	30-04-2025	12-Apr-25
12-Mar-25	Deepika Rawal	18,000	360	194J	-	30-04-2025	12-Apr-25
12-Mar-25	Chandrasekhar Sundaram	13,500	270	194J	-	30-04-2025	12-Apr-25
12-Mar-25	Cesim India Pvt Ltd	72,000	1,440	194J	-	30-04-2025	12-Apr-25
14-Mar-25	Niranjan V and Associates	15,000	1,500	194J	-	30-04-2025	12-Apr-25
18-Mar-25	Business Standard Pvt. Ltd.	83,898	1,678	194C	-	30-04-2025	12-Apr-25
19-Mar-25	Triumph Media Tech Pvt. Ltd.	1,20,000	2,400	194J	-	30-04-2025	12-Apr-25
24-Mar-25	Sat Sukrit Media Pvt. Ltd.	46,500	930	194C	-	30-04-2025	12-Apr-25
26-Mar-25	Shashi Detective Services Pvt Ltd	43,498	870	194C	-	30-04-2025	12-Apr-25
27-Mar-25	Sigma Security Services	3,23,904	6,478	194C	-	30-04-2025	12-Apr-25
28-Mar-25	Mahadevi R	20,000	400	194J	-	30-04-2025	12-Apr-25
28-Mar-25	Mangomist Resorts	3,40,073	6,801	194C	-	30-04-2025	12-Apr-25
29-Mar-25	Chidananda K	18,000	360	194J	-	30-04-2025	12-Apr-25
29-Mar-25	Sai Prasad	18,000	360	194J	-	30-04-2025	12-Apr-25
29-Mar-25	Mathias S A	19,500	390	194J	-	30-04-2025	12-Apr-25
29-Mar-25	Lalitha	12,600	252	194J	-	30-04-2025	12-Apr-25
29-Mar-25	Deepika Rawal	33,000	660	194J	-	30-04-2025	12-Apr-25
29-Mar-25	Chandrasekhar Sundaram	10,500	210	194J	-	30-04-2025	12-Apr-25
29-Mar-25	Ravi Kumar V	6,000	120	194J	-	30-04-2025	12-Apr-25
31-Mar-25	Santhappa & Co.	58,500	5,850	194J	-	30-04-2025	12-Apr-25
31-Mar-25	Niranjan V and Associates	15,000	1,500	194J	-	30-04-2025	12-Apr-25
31-Jan-25	Purushottam Bung	4,60,177	99,337	192	-	07-02-2025	07-Feb-25
31-Jan-25	Noor Firdos Jahan	1,65,752	24,015	192	-	07-02-2025	07-Feb-25
31-Jan-25	Anupama K Malagi	1,51,091	21,491	192	-	07-02-2025	07-Feb-25
31-Jan-25	Anitha D Silva	1,12,951	8,319	192	-	07-02-2025	07-Feb-25
31-Jan-25	Nagasubba Reddy	1,02,541	13,439	192	-	07-02-2025	07-Feb-25
31-Jan-25	Sowmya D S	82,800	7,886	192	-	07-02-2025	07-Feb-25
31-Jan-25	Rashmi Shetty	72,317	1,835	192	-	07-02-2025	07-Feb-25
31-Jan-25	Payal Jindal	7,56,787	-	192	-	07-02-2025	07-Feb-25
31-Jan-25	Manjunath S K	74,779	-	192	-	07-02-2025	07-Feb-25
31-Jan-25	Ramya S	66,039	1,509	192	-	07-02-2025	07-Feb-25
31-Jan-25	Anupama S M	57,494	-	192	-	07-02-2025	07-Feb-25
31-Jan-25	Shivakumar H C	39,087	-	192	-	07-02-2025	07-Feb-25
31-Jan-25	Sridhara H R	68,120	-	192	-	07-02-2025	07-Feb-25
31-Jan-25	Lakshmi A	43,087	-	192	-	07-02-2025	07-Feb-25
31-Jan-25	Rajanna S C	34,055	-	192	-	07-02-2025	07-Feb-25
31-Jan-25	Manjunath N	49,015	-	192	-	07-02-2025	07-Feb-25
31-Jan-25	Ashok Kumar Reddy	37,497	-	192	-	07-02-2025	07-Feb-25
31-Jan-25	Manjunath L	37,474	-	192	-	07-02-2025	07-Feb-25
31-Jan-25	Padma Prasad G K	41,087	-	192	-	07-02-2025	07-Feb-25
31-Jan-25	S T Kumar	30,918	-	192	-	07-02-2025	07-Feb-25
31-Jan-25	Chethan Kumar B	61,303	-	192	-	07-02-2025	07-Feb-25
31-Jan-25	Urna Sharma	63,815	-	192	-	07-02-2025	07-Feb-25
31-Jan-25	Santhosh M	1,64,477	8,045	192	-	07-02-2025	07-Feb-25
31-Jan-25	Pooja Takalkar	98,069	-	192	-	07-02-2025	07-Feb-25
31-Jan-25	Jahnavi M	1,41,864	3,772	192	-	07-02-2025	07-Feb-25
31-Jan-25	Sujan Paul	36,105	-	192	-	07-02-2025	07-Feb-25
31-Jan-25	K Kiran Kumari	30,918	-	192	-	07-02-2025	07-Feb-25
31-Jan-25	Ankita Shrivastava	63,215	1,820	192	-	07-02-2025	07-Feb-25
31-Jan-25	Vinay K S	76,190	2,536	192	-	07-02-2025	07-Feb-25
31-Jan-25	Tamizharasi Durai	1,75,699	28,001	192	-	07-02-2025	07-Feb-25
31-Jan-25	Mithun D J	1,37,087	13,189	192	-	07-02-2025	07-Feb-25
31-Jan-25	Ramyashree S	32,147	-	192	-	07-02-2025	07-Feb-25
31-Jan-25	Lakshmi R	28,853	-	192	-	07-02-2025	07-Feb-25
31-Jan-25	Shoalb Ahamed Khan	46,774	-	192	-	07-02-2025	07-Feb-25
31-Jan-25	Swaraj S Bharti	65,000	-	192	-	07-02-2025	07-Feb-25
31-Jan-25	J Krithika	1,25,000	17,618	192	-	07-02-2025	07-Feb-25
31-Jan-25	Sumera Aluru	1,00,000	10,873	192	-	07-02-2025	07-Feb-25
31-Jan-25	Mahadev .	29,468	-	192	-	07-02-2025	07-Feb-25
31-Jan-25	Srikanth P	1,70,000	10,764	192	-	07-02-2025	07-Feb-25



Annexure 1C : TDS Reconciliation - Deductee Register as per BOA

Date as per BOA	Name of Party	Amount Paid	Tax Deducted	Section	Shortfall/ Excess	Due Date	Date of payment of Challan
31-Jan-25	Coimbatore Venkatesh	1,00,000	-	192	-	07-02-2025	07-Feb-25
31-Jan-25	Bora Shetty	22,707	-	192	-	07-02-2025	07-Feb-25
31-Jan-25	Puttaraju A J	18,607	-	192	-	07-02-2025	07-Feb-25
31-Jan-25	Geeta	18,107	-	192	-	07-02-2025	07-Feb-25
31-Jan-25	Suvarna R	18,107	-	192	-	07-02-2025	07-Feb-25
31-Jan-25	Ravi Kumar	17,107	-	192	-	07-02-2025	07-Feb-25
31-Jan-25	Mamatha L	19,607	-	192	-	07-02-2025	07-Feb-25
31-Jan-25	Rajamma	17,607	-	192	-	07-02-2025	07-Feb-25
28-Feb-25	Purushottam Bung	3,77,177	1,06,513	192	-	07-03-2025	06-Mar-25
28-Feb-25	Noor Firdoos Jahan	1,80,752	26,355	192	-	07-03-2025	06-Mar-25
28-Feb-25	Anupama K Malagi	1,60,964	21,491	192	-	07-03-2025	06-Mar-25
28-Feb-25	Anitha D Silva	1,15,451	8,579	192	-	07-03-2025	06-Mar-25
28-Feb-25	Nagasubba Reddy	92,041	14,376	192	-	07-03-2025	06-Mar-25
28-Feb-25	Sowmya D S	84,090	7,887	192	-	07-03-2025	06-Mar-25
28-Feb-25	Rashmi Shetty	74,780	2,338	192	-	07-03-2025	06-Mar-25
28-Feb-25	Manjunath S K	74,779	-	192	-	07-03-2025	06-Mar-25
28-Feb-25	Ramya S	30,661	-	192	-	07-03-2025	06-Mar-25
28-Feb-25	Anupama S M	57,494	-	192	-	07-03-2025	06-Mar-25
28-Feb-25	Shivakumar H C	39,087	-	192	-	07-03-2025	06-Mar-25
28-Feb-25	Sridhara H R	58,944	-	192	-	07-03-2025	06-Mar-25
28-Feb-25	Lakshmi A	38,087	-	192	-	07-03-2025	06-Mar-25
28-Feb-25	Rajanna S C	34,055	-	192	-	07-03-2025	06-Mar-25
28-Feb-25	Manjunath N	48,015	-	192	-	07-03-2025	06-Mar-25
28-Feb-25	Ashok Kumar Reddy	37,497	-	192	-	07-03-2025	06-Mar-25
28-Feb-25	Manjunath L	40,474	-	192	-	07-03-2025	06-Mar-25
28-Feb-25	Padma Prasad G K	41,087	-	192	-	07-03-2025	06-Mar-25
28-Feb-25	S T Kumar	30,918	-	192	-	07-03-2025	06-Mar-25
28-Feb-25	Chethan Kumar B	51,303	-	192	-	07-03-2025	06-Mar-25
28-Feb-25	Uma Sharma	63,815	-	192	-	07-03-2025	06-Mar-25
28-Feb-25	Santhosh M	1,42,477	44,721	192	-	07-03-2025	06-Mar-25
28-Feb-25	Pooja Takalkar	53,069	-	192	-	07-03-2025	06-Mar-25
28-Feb-25	Jahnavi M	1,51,364	58,611	192	-	07-03-2025	06-Mar-25
28-Feb-25	Sujan Paul	36,105	-	192	-	07-03-2025	06-Mar-25
28-Feb-25	K Kiran Kumari	30,918	-	192	-	07-03-2025	06-Mar-25
28-Feb-25	Ankita Shrivastava	65,154	4,614	192	-	07-03-2025	06-Mar-25
28-Feb-25	Vinay K S	74,512	2,362	192	-	07-03-2025	06-Mar-25
28-Feb-25	Tamizharasi Durai	1,89,199	30,108	192	-	07-03-2025	06-Mar-25
28-Feb-25	Mithun D J	1,37,087	13,190	192	-	07-03-2025	06-Mar-25
28-Feb-25	Ramyashree S	30,999	-	192	-	07-03-2025	06-Mar-25
28-Feb-25	Lakshmi R	28,853	-	192	-	07-03-2025	06-Mar-25
28-Feb-25	Shoaib Ahamed Khan	46,429	-	192	-	07-03-2025	06-Mar-25
28-Feb-25	Swaraj S Bharti	65,000	-	192	-	07-03-2025	06-Mar-25
28-Feb-25	J Krithika	1,25,000	17,619	192	-	07-03-2025	06-Mar-25
28-Feb-25	Sumera Aluru	96,775	10,538	192	-	07-03-2025	06-Mar-25
28-Feb-25	Mahadev .	28,482	-	192	-	07-03-2025	06-Mar-25
28-Feb-25	Srikanth P	1,66,964	32,410	192	-	07-03-2025	06-Mar-25
28-Feb-25	Coimbatore Venkatesh	1,00,000	-	192	-	07-03-2025	06-Mar-25
28-Feb-25	Bora Shetty	22,707	-	192	-	07-03-2025	06-Mar-25
28-Feb-25	Puttaraju A J	18,607	-	192	-	07-03-2025	06-Mar-25
28-Feb-25	Geeta	18,107	-	192	-	07-03-2025	06-Mar-25
28-Feb-25	Suvarna R	18,107	-	192	-	07-03-2025	06-Mar-25
28-Feb-25	Ravi Kumar	17,107	-	192	-	07-03-2025	06-Mar-25
28-Feb-25	Mamatha L	19,607	-	192	-	07-03-2025	06-Mar-25
28-Feb-25	Rajamma	17,607	-	192	-	07-03-2025	06-Mar-25
31-Mar-25	Purushottam Bung	3,75,427	1,13,766	192	-	30-04-2025	12-Apr-25
31-Mar-25	Noor Firdoos Jahan	1,69,552	27,539	192	-	30-04-2025	12-Apr-25
31-Mar-25	Anupama K Malagi	1,60,964	21,491	192	-	30-04-2025	12-Apr-25
31-Mar-25	Anitha D Silva	1,15,951	9,203	192	-	30-04-2025	12-Apr-25
31-Mar-25	Nagasubba Reddy	81,441	14,593	192	-	30-04-2025	12-Apr-25
31-Mar-25	Sowmya D S	84,090	7,886	192	-	30-04-2025	12-Apr-25
31-Mar-25	Rashmi Shetty	74,780	2,337	192	-	30-04-2025	12-Apr-25
31-Mar-25	Manjunath S K	74,779	-	192	-	30-04-2025	12-Apr-25
31-Mar-25	Ramya S	2,91,182	-	192	-	30-04-2025	12-Apr-25
31-Mar-25	Anupama S M	57,494	-	192	-	30-04-2025	12-Apr-25



Annexure 1C : TDS Reconciliation - Deductee Register as per BOA

Date as per BOA	Name of Party	Amount Paid	Tax Deducted	Section	Shortfall/ Excess	Due Date	Date of payment of Challan
31-Mar-25	SHIVAKUMAR H C	40,137	-	192		30-04-2025	12-Apr-25
31-Mar-25	SRIDHARA H R	65,034	-	192		30-04-2025	12-Apr-25
31-Mar-25	LAKSHMI A	38,087	-	192		30-04-2025	12-Apr-25
31-Mar-25	RAJANNA S C	35,105	-	192		30-04-2025	12-Apr-25
31-Mar-25	MANJUNATH N	57,415	-	192		30-04-2025	12-Apr-25
31-Mar-25	ASHOK KUMAR REDDY	38,847	-	192		30-04-2025	12-Apr-25
31-Mar-25	MANJUNATH L	39,784	-	192		30-04-2025	12-Apr-25
31-Mar-25	PADMA PRASAD G K	41,087	-	192		30-04-2025	12-Apr-25
31-Mar-25	S T KUMAR	30,918	-	192		30-04-2025	12-Apr-25
31-Mar-25	CHETHAN KUMAR B	61,393	-	192		30-04-2025	12-Apr-25
31-Mar-25	UMA SHARMA	65,065	-	192		30-04-2025	12-Apr-25
31-Mar-25	SANTHOSH M	1,30,977	72,333	192		30-04-2025	12-Apr-25
31-Mar-25	POOJA TAKALKAR	53,069	-	192		30-04-2025	12-Apr-25
31-Mar-25	JAHNAVI M	1,40,264	60,451	192		30-04-2025	12-Apr-25
31-Mar-25	SUJAN PAUL	43,555	-	192		30-04-2025	12-Apr-25
31-Mar-25	K Kiran Kumari	30,918	-	192		30-04-2025	12-Apr-25
31-Mar-25	Ankita Shrivastava	59,564	8,681	192		30-04-2025	12-Apr-25
31-Mar-25	Vinay K S	79,980	2,931	192		30-04-2025	12-Apr-25
31-Mar-25	Tamizharasi Durai	1,78,699	31,043	192		30-04-2025	12-Apr-25
31-Mar-25	Mithun D J	2,01,887	33,407	192		30-04-2025	12-Apr-25
31-Mar-25	Ramyashree S	13,541	-	192		30-04-2025	12-Apr-25
31-Mar-25	Lakshmi R	30,578	-	192		30-04-2025	12-Apr-25
31-Mar-25	Shoaib Ahamed Khan	39,516	-	192		30-04-2025	12-Apr-25
31-Mar-25	Swaraj S Bharti	65,000	-	192		30-04-2025	12-Apr-25
31-Mar-25	J Krithika	1,25,000	17,618	192		30-04-2025	12-Apr-25
31-Mar-25	Sumera Aluru	1,00,000	10,538	192		30-04-2025	12-Apr-25
31-Mar-25	Mahadev .	14,868	-	192		30-04-2025	12-Apr-25
31-Mar-25	Srikanth P	1,73,000	33,664	192		30-04-2025	12-Apr-25
31-Mar-25	Coimbatore Venkatesh	1,00,000	-	192		30-04-2025	12-Apr-25
31-Mar-25	Sunitha Parameshwaran	1,42,844	-	192		30-04-2025	12-Apr-25
31-Mar-25	BORA SHETTY	22,707	-	192		30-04-2025	12-Apr-25
31-Mar-25	PUTTARAJU A J	18,607	-	192		30-04-2025	12-Apr-25
31-Mar-25	GEETA	19,307	-	192		30-04-2025	12-Apr-25
31-Mar-25	SUVARNA R	19,107	-	192		30-04-2025	12-Apr-25
31-Mar-25	RAVI KUMAR	17,107	-	192		30-04-2025	12-Apr-25
31-Mar-25	MAMATHA L	20,707	-	192		30-04-2025	12-Apr-25
31-Mar-25	RAJAMIMA	18,507	-	192		30-04-2025	12-Apr-25
29-Mar-25	SANTHOSH M	1,00,000	62,400	192		30-04-2025	29-Apr-25



RV Institute of Management

Internal Audit: Jan 25 - Mar 25

Internal Audit Review

Annexure 2A - 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-25	60,000	57,600	2,400	1,20,000	15-02-2025	1,20,000	08-02-2025	-	-
Feb-25	61,875	59,400	2,475	1,23,750	15-03-2025	1,23,750	11-03-2025 & 12-04-2025	-	Remitted 3,750 /- on 12th April (1 employee joined after 20th Feb and salary paid in Mar)
Mar-25	60,000	57,600	2,400	1,20,000	15-04-2025	1,20,000	12-04-2025	-	-

Annexure 2B - 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-25	3,548	822	4,370	15-02-2025	4,370	08-02-2025	-	-
Feb-25	3,548	822	4,370	15-03-2025	4,370	11-03-2025	-	-
Mar-25	3,684	853	4,537	15-04-2025	4,537	12-04-2025	-	-

Annexure 2C - PT Reconciliation BOA vs Returns

Month	PT Deducted	Due Date	PT Deposited	Date of Remittance	Difference (A) - (B)	Remarks
Jan-25	7,800	20-02-2025	7,800	08-02-2025	-	-
Feb-25	7,600	20-03-2025	7,600	08-03-2025	-	-
Mar-25	7,200	20-04-2025	7,200	12-04-2025	-	-



Annexure 3 : GST Reconciliation

Month	Particulars	Taxable Supplies	Rate	Output CGST	Output SGST	Category
Jan	Appn & Prospectus	3,450	0%	-	-	Exempted
	Scholarship Merit	55,000	0%	-	-	Exempted
	Elect&waterchrgrecpt	99,996	0%	-	-	Exempted
	Admi Cancellation Crg	21,186	18%	1,907	1,907	B2CS
	Library Fine	74	0%	-	-	Exempted
	Fast Track Exam Fees	12,000	0%	-	-	Exempted
	Fast Track Registration Fees	47,000	0%	-	-	Exempted
	Fine	-500	0%	-	-	Exempted
	Othr/Misc Deductions	5	0%	-	-	Exempted
	Interest on SB A/c	92,986	0%	-	-	Exempted
	Tuition Fee	2,79,82,500	0%	-	-	Exempted
	Exam & Test Fee	60,000	0%	-	-	Exempted
	Other Curricular Fee	2,01,01,200	0%	-	-	Exempted

Month	Particulars	Taxable Supplies	Rate	Output CGST	Output SGST	Category
Feb	Appn & Prospectus	1,180	0%	-	-	Exempted
	Fine	686	0%	-	-	Exempted
	Exam & Test Fee	5,000	0%	-	-	Exempted
	Fast Track exam Fees	19,000	0%	-	-	Exempted
	PhD Res Scholar Fee	87,510	0%	-	-	Exempted
	Othr/Misc Deductions	-3	0%	-	-	Exempted
	Project Finalisation	15,600	0%	-	-	Exempted

Month	Particulars	Taxable Supplies	Rate	Output CGST	Output SGST	Category
Mar	Appn & Prospectus	500	0%	-	-	Exempted
	Other Curricular Fee	2,27,600	0%	-	-	Exempted
	Exam & Test Fee	6,18,000	0%	-	-	Exempted
	Tuition Fee	-2,44,740	0%	-	-	Exempted
	Challenge RevalnFee	-8,750	0%	-	-	Exempted
	Fine	1,274	0%	-	-	Exempted
	PDC	100	0%	-	-	Exempted
	Registration Fee	2,119	18%	191	191	B2CS
	Transfer Certificate	200	0%	-	-	Exempted
	Supplementary Exam Fee	57,000	0%	-	-	Exempted
	Marks Card/GradeCard	9,250	0%	-	-	Exempted
	Application Fee	7,000	0%	-	-	Exempted
	Othr/Misc Deductions	2	0%	-	-	Exempted
	Interest on SB A/c	1,16,183	0%	-	-	Exempted

