

INDEPENDENT AUDITOR'S REPORT

To the members of Rashtreeya Sikshana Samithi Trust

Opinion

We have audited the Revised Financial Statements of **R V College of Engineering** ("The Institution"), which comprise the Revised Balance Sheet as at 31st March, 2019 and the Revised Income and Expenditure Account for the year then ended and notes to the revised financial statements, including a summary of significant accounting policies which are the revised statements of the original Balance Sheet and Income and Expenditure Account covered by our Audit Report dated 31st October 2019.

The Management of the Trust has reopened and revised the aforesaid financial statements for the reasons stated in Note 11 of the financial statements. We have considered the earlier auditor's report dated 31st October 2019 on the original accounts and have examined the changes made therein.

In our opinion, the accompanying revised financial statements give a true and fair view of the financial position of the entity as at March 31, 2019, and of its financial performance for the year then ended in accordance with the Accounting Standards issued by the Institute of Chartered Accountants of India (ICAI).

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) issued by ICAI. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the entity in accordance with the Code of Ethics issued by ICAI and we have fulfilled our other ethical responsibilities in accordance with the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter

We draw attention to Note 10 of the financial statements, which describes the effects of changes in accounting policy from cash system of accounting to mercantile system of accounting. Our opinion is not modified in respect of this matter.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation of these financial statements that give a true and fair view of the state of affairs and results of operations of the entity in accordance with the accounting principles generally accepted in India. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the entity's financial reporting process.

Auditor's Responsibilities for the Audit of Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the entity to cease to continue as a going concern.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Report on Other Legal and Regulatory Requirements

We further report that:

- a. We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit
- b. In our opinion proper books of accounts as required by law have been kept by the Trust so far as it appears from our examination of those books.

- c. The Revised Balance Sheet and the Revised Income and Expenditure account dealt with by this Report are in agreement with the books of account.

For Santhappa & Co.,
Chartered Accountants
Firm's Registration No. 0036135



S. Basavaraj

S Basavaraj
Partner

Membership No. 018133

Place: Bengaluru

Date: 24th February, 2020

Revised Balance Sheet as at 31st March 2019

Particulars	Sch No.	As at 31st March 2019	As at 31st March 2018
I. SOURCE OF FUNDS			
Capital - RSST A/c	1	86,36,01,379	87,08,39,823
Capital Reserve		73,767	73,767
Grants - ICMR Project Unutilised	2	1,54,40,793	1,36,43,184
Capital Grants		6,13,79,414	6,67,09,533
Sundry Liabilities	3	6,32,55,702	4,81,63,757
TOTAL		1,00,37,51,053	99,94,30,064
II. APPLICATION FUNDS			
Fixed Assets	4	52,87,37,434	54,00,64,106
Buiding (Work - In - Progress)		10,52,38,593	4,71,13,064
Fixed Assets - Grants	5	6,13,79,414	6,67,09,533
Advances	6	2,97,30,097	1,04,48,461
Deposits	7	19,45,42,587	19,44,43,487
Cash at Bank	8	6,85,08,693	12,70,08,228
Cash at Bank (Grant A/cs)	9	1,56,14,236	1,36,43,185
Cash on Hand		-	-
TOTAL		1,00,37,51,053	99,94,30,064

As per our report of even date

For Santhappa & Co.,
Chartered Accountants
FR No. 003613S

S. Ramaswamy

S. Basavaraj
Partner
Membership No. 018133



Subramanya
PRINCIPAL
R V College of Engineering
Bangalore - 560 059

Amma
Hon. Secretary
Rashtrreeya Sikshana Samithi Trust
II Block, Jayanagar, Bangalore-560011

Place: Bangalore
Date: 24th February 2020

Revised Income & Expenditure for the year ended 31st March 2019

Particulars	Sch No.	As at 31st March 2019	As at 31st March 2018
I. INCOME			
Fees Collected	10	81,25,73,862	74,55,50,549
Interest	11	83,73,498	1,13,72,495
Other Income	12	1,58,94,883	1,47,58,925
Deferred Grant Income		1,10,63,021	1,13,80,008
TOTAL - A		84,79,05,264	78,30,61,977
II. EXPENDITURE			
Establishment Charges	13	58,98,51,881	52,35,34,848
Office Maintenance Charges	14	4,44,87,568	1,09,16,847
Audit Fee	15	9,13,022	5,89,310
Duties & Taxes	16	52,70,170	52,70,170
Repairs & Maintenance	17	4,66,35,624	6,46,57,794
Awards & Functions	18	44,90,819	7,80,709
Other Expenses	19	5,71,10,388	4,07,62,309
Project Expenses		30,37,288	55,04,696
Finance Charges		69,582	49,448
TOTAL - B		75,18,66,342	65,20,66,131
Surplus/(Deficit) before Interest & Depreciation		9,60,38,922	13,09,95,846
Depreciation		8,81,96,688	8,28,77,542
Depreciation Grant Assets		1,10,63,021	1,13,80,008
Surplus/(Deficit) to be carried to Balance Sheet		-32,20,787	3,67,38,296

As per our report of even date

For Santhappa & Co.,
Chartered Accountants
FR No. 0036135

S. Basavaraj

S. Basavaraj
Partner
Membership No. 018133



S. Ramangala
PRINCIPAL
R.V. College of Engineering
Bangalore - 560 059

[Signature]
Hon. Secretary
Rashtrreeya Sikshana Samithi Trust
II Block, Jayanagar, Bangalore-560011

Place: Bangalore

Date: 24th February 2020

Schedules forming part of Balance Sheet

Schedule 1 - RSST Capital

Sl. No.	Particulars	As at 31.03.2019	As at 31.3.2018
1	Opening Balance	87,08,39,823	98,94,11,450
	Add: Receipts	52,77,73,938	31,59,53,527
	Add: GST	9,19,811	-
		1,39,95,33,572	1,30,53,64,977
	Less: Payments	53,16,70,000	47,05,37,727
		86,78,63,572	83,48,27,250
	Less: Scholarship transferred	6,70,366	-
	Less : TDS Receivable	3,71,040	7,25,723
		86,68,22,166	83,41,01,527
	Add: Excess of Income Over Expenditure	(32,20,787)	3,67,38,296
		86,36,01,379	87,08,39,823

Schedule -02 Project Unutilised

Sl. No.	Particulars	As at 31.03.2019	As at 31.3.2018
1	00310007 Un utilized Grants - AICTE A001 RSK	549	26,420
2	00310008 Un utilized Grants -AICTE A002 SOURABH	1,215	9,341
3	00310009 Un utilized Grants -AICTEA003 HNM-ME	52,003	4,374
4	00310010 Un utilized Grants -AICTEA004 MK-ME	1,61,601	10,41,830
5	00310011 Un utilized Grants -AICTEA005 MSK-ME	8,08,404	4,34,364
6	00310012 Un utilized Grants -AICTEA006 HNM-ME	23,011	1,35,546
7	00310013 Un utilized Grants -AICTEA007 VN-BT	1,25,479	21,995
8	00310014 Un utilized Grants -AICTE_SPDP_Usha J, MCA	(5,93,094)	53,434
9	00310015 Un utilized Grants -AICTE_S.Venkatesh	66,327	37,270
10	00310016 Un utilized Grants -ARBA001 MUK AGVCS	2,354	43,536
11	00310017 Un utilized Grants -BPRD_Dr.Sudarshan	22,157	5,27,812
12	00310018 Un utilized Grants -BRNS_Rajalakshmi Mudbidre	4,55,826	65,210
13	00310019 Un utilized Grants -CABSA001 GS	45,570	1,025
14	00310020 Un utilized Grants -CISCO001 GS	3,50,327	3,204
15	00310021 Un utilized Grants -CPRI_RSOP_Rudranna Nandihalli	4,01,929	73,874
16	00310022 Un utilized Grants -DBTA001 NNR	3,81,595	95,533
17	00310023 Un utilized Grants -DBTA003 AS	1,66,400	1,122
18	00310024 Un utilized Grants -DBTA004 VN-BT	5,15,174	2,130
19	00310025 Un utilized Grants -DSTA002 TKS	13,95,859	1,12,503
20	00310026 Un utilized Grants -DST_Krupashankar	2,249	87,585
21	00310027 Un utilized Grants -FIST_S&T_NKS	1,42,840	4,06,720
22	00310028 Un utilized Grants -Hudco Chair Programme	189	69,902
23	00310029 Un utilized Grants -KCTU001 3D PRINTING MSK	39,08,996	36,88,582
24	00310030 Un utilized Grants -LDC_UGC_Anand	69,051	3,20,234
25	00310031 Un utilized Grants -Ministry of S&T_Anand Jatti	39,170	1,394
26	00310032 Un utilized Grants -NMFP SHOBHA G	27,765	82,590
27	00310033 Un utilized Grants -NPOL002HNM	1,465	96,496
28	00310034 Un utilized Grants -NRBA003 HNM	7,024	7,67,510
29	00310035 Un utilized Grants -SERB 001 AB	3,54,526	3,38,162
30	00310036 Un utilized Grants -UGC036HR	86,809	2,140
31	00310037 Un utilized Grants -UGCA002 KNS	56,372	2,36,462
32	00310038 Un utilized Grants -UGC_Nagashree N Rao	77,639	54,995
33	00310039 Un utilized Grants -UGC_Narayan	1,00,400	6,31,584
34	00310040 Un utilized Grants -VGST_Lingayya Hiremath	2,239	7,71,750
35	00310041 Un utilized Grants -VGST_Manjunath AE	4,49,767	5,48,877
36	00310042 Un utilized Grants -VGST_Natarajan	1,18,384	1,23,623
37	00310043 Un utilized Grants -VGST_NDT_KNS	1,133	1,42,414
38	00310044 Un utilized Grants -VGST_Rajashree Shettar	2,49,653	53,552
39	00310045 Un utilized Grants -VTU002HGA	5,630	1,98,636
40	00310046 Un utilized Grants -VTU003NSK	930	2,83,777
41	00310061 Un Utilized Grants_DBT_VN_RUDGAT_IGF1	1,23,067	17,75,235
42	00310062 Un Utilized Grants_LEXIS NEXIS_SHOBHA	11,59,208	2,70,442
43	00310063 Un Utilized Grants_SERB_KRUPA SHANKAR_S	7,59,934	-
44	00310064 Un Utilized Grants_DRDO_HNM_76290	1,30,280	-
45	00310065 Un Utilized Grants_DBT_VIDYA NIR_76344	3,31,249	-
46	00310066 Un Utilized Grants_VGST_SHIVARAJ_76337	5,13,792	-
47	00310067 Un Utilized Grants_VGST_PVSRIHARI_76313	10,25,931	-
48	00310068 Un Utilized Grants_VGST_ROOJAJ_76306	4,92,754	-
49	00310069 Un Utilized Grants_DST_RAJLAKSHMI_75026	(17,486)	-
50	00310070 Un Utilized Grants_AICTE_UMA_76351	6,73,695	-
51	00310071 Un Utilized Grants_DRDO_NSTL_HNM_83465	2,73,719	-
52	00310072 Un Utilized Grants_RADHAKRISHNA_DST_203	(1,10,268)	-
		1,54,40,793	1,36,43,185



Subramanyala
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R.V. COLLEGE OF ENGINEERING
Mysore Road, Bangalore-560 059
Schedules forming part of Balance Sheet

Schedule 3 - Sundry Liabilities

Sl. No.	Particulars	As at 31.03.2019	As at 31.3.2018
1	E D Cell	94,087	30,626
2	ESI Employees contribution	21,494	-
3	E P F employee share	40,02,661	-
4	M/s. Balaji Enterprises	-	92,000
5	M/s. Classic Protection Force	1,00,000	1,00,000
6	Advance Tution Fee	1,22,09,600	1,07,29,600
7	M/s. Dhruvatar Air Cõndition deposit	-	10,000
8	M/s. BRM Enterprises	-	25,000
9	M/s. SLV Enterprises	-	1,00,000
10	Allumin Association	9,47,000	9,47,000
11	GSLI	45,098	18,779
12	KSCST	9,000	9,000
13	LIC Premium	7,68,254	686
14	M/s Optival Health	-	10,000
15	Oracle	-	76,649
16	RVCE Debating society	-	13,565
17	RVCE Quiz Corp People Tree	2,94,553	2,92,000
18	Retention Money - Sterling & Wilson	-	11,25,000
19	Sponsorship from Alumnis	-	42,202
20	Sponsorship for Conference & workshop	-	1,66,021
21	Prof. B.Channaiah	-	35,048
22	Prof. B.P.Suresh Kumar	-	36,519
23	Project Grants	27,65,428	16,35,619
24	Salary security Deposit	67,70,250	81,70,220
25	Salary	37,77,394	29,42,278
26	Scholarships	36,64,981	93,26,271
27	Corporate Scholarship	-	5,33,000
28	TDS Payable	30,34,738	3,87,293
29	SIP N BITE Deposit	-	1,80,000
30	Sports Development Fund VTU	1,51,150	1,38,650
31	University Fund - VTU	-	51,09,789
32	Aero Space Deptt RVCE	-	62,500
33	Civil Deptt., RVCE	-	1,86,025
34	Computer Science Dett.,	-	4,96,105
35	Electrical & Electronics Deptt.,	-	1,40,916
36	Electronics & Instrumentation Deptt.,	-	3,20,000
37	Information Science Deptt.,	-	1,30,000
38	Tele Communication Deptt.,	-	1,00,000
39	Apex Bank loan	5,48,100	-
40	Professional tax	1,18,400	-
41	T C S Payable	661	-
42	Dedposit -House keeping	5,47,000	-
43	University Exam Remuneration	2,00,082	-
44	University Fee payable	73,75,773	-
45	Project & workshop	2,76,931	-
46	CSTISS-CSE	2,71,191	-
47	I E E Programme	1,95,911	-
48	Institution/consultancy Project	60,97,930	44,45,396
49	Sundry Creditors capital equipment	43,378	-
50	Sundry Creditors Library Books	1,56,691	-
51	Sundry Creditors Stationery	1,69,875	-
52	Employee welfare assocn fund	35,100	-
53	NA Trade employee Union	39,200	-
54	Salary Payable	81,585	-
55	E D I Inspection charges payable	456	-
56	Others payable	29,94,781	-
57	Fright Clearing a/c	8,000	-
58	Sundry creditors Employees	6,42,689	-
59	Sundry crediotrs Others	3,08,648	-
60	Sundry creditors services	17,34,686	-
61	ADAM RV MB	17,00,600	-
62	Other funds	3,62,350	-
63	R V C E Campus Hostel	59,570	-
64	Project Advance	6,25,000	-
65	8th Mile	5,424	-
		6,32,55,702	4,81,63,757



S. Subramanyam
PRINCIPAL
R V College of Engineering
Bangalore - 560 059

[Signature]
Hon. Secretary
Rashtreeya Sikshana Samithi Trust
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Schedule 6 - Schedule of Advance

Sl. No.	Particulars	As at 31.03.2019	As at 31.3.2018
1	8th Mile	-	-
2	Ashwa Project	-	7,78,425
3	MAKEBOT LLP	-	-
4	AICTE S Venkatesh Project	-	54,885
5	A Mallesh Sports	-	6,229
6	A M S Shivakumar	-	1,00,000
7	Mediclaime Receivable	-	7,34,581
8	Meenakshi m Desai (Sports)	-	1,074
9	M/s Ashwin Industries	-	2,91,250
10	M/s Digital Campus services P Ltd.,	-	50,000
11	M/s. Kalpak Instruments & Controls	-	7,88,000
12	M/s. Meto Fire Services	-	7,48,345
13	M/s. Pai & Pai Chemicals	-	25,000
14	M/s. Swaraj Equipments	-	1,56,750
15	Staff Festival Advance	10,36,000	4,10,132
16	Vishwanath - PED (Sports)	-	7,359
17	RVCE Hostel	-	1,11,534
18	RVCE Solar Car	-	14,50,000
19	Staff General Advance	53,66,796	16,98,202
20	Stock Of sports articles	-	15,09,537
21	Team Krushi - Advance	-	2,00,000
22	Team Hellos Racing Advance	-	83,742
23	PPL RVCE & Anand B -6986	-	2,60,164
24	PPL RVCE & A V Narayan - 7003	-	1,16,600
25	PPL RVCE & Nagashree N Rao - 7248	-	2,95,200
26	PPL RVCE & Rajeswara Rao KVS - 7020	-	2,53,600
27	Project Advance	9,25,564	3,20,000
28	Inventory consumables	15,09,967	-
29	Inventory Stationery	13,720	-
30	Staff Income tax	25,58,536	-
31	Medical Insurance	5,775	-
32	Student Project advance	24,22,320	-
33	Other advance	1,52,000	-
34	Medical Insurance receivable	4,05,756	-
35	Sundry debtors consumable	52,84,572	-
36	Sundry debtors capital equipment	15,25,444	-
37	Sundry debtors stationery	(10,000)	-
38	Sundry debtors student	13,44,890	-
39	Advance sundry creditor services	46,59,427	-
40	Sundry receivables others	10,59,750	-
41	R V C E Hostel	11,69,580	-
42	R S S T Advance	3,00,000	-
		2,97,30,097	1,04,48,461

Schedule 7 - Schedule of Deposits

Sl. No.	Particulars	As at 31.03.2019	As at 31.3.2018
1	8% GOI Taxable Saving Bond IDBI	1,12,50,000	1,12,50,000
2	Group Gratuity Scheme	17,98,19,712	17,98,19,712
3	Karnataka Enterprises (Gas Deposit)	500	500
4	KEB Deposit	27,59,403	26,10,303
5	Gas Deposit	4,050	4,050
6	Rajeshwari Enterprises (Gas Deposit)	500	50
7	Bangalore Gas Agency(CMRTU)	30,000	30,000
8	Sri vinayaka Gas Agency (CMRTU)	12,000	12,000
9	Deposit with BMTc	6,31,422	6,31,422
10	Deposit with Sambhavi Service Station	35,000	35,000
11	Deposit with BWSSB	-	50,000
		19,45,42,587	19,44,43,037

Schedule 8 - Cash at Bank

Sl. No.	Particulars	As at 31.03.2019	As at 31.3.2018
1	Central Bank of India - Jayanagar Br A/c No. 8651	5,03,672	10,53,703
2	ICICI Bank Ltd - 93801000519	73,473	3,37,862
3	KMBL RVCE Principal C/A - 136011000025	10,925	10,925
4	KMBL Principal SB A/c - 136010112055	2,78,64,036	2,31,02,102
5	KMBL RVCE Scholarship - SB A/c - 136010007602	47,46,836	99,96,638
6	KMBL RVCE SB A/c - Sports - 136010000358	8,48,120	2,76,065
7	KMBL RVCE SB A/c - 136010112020	81,62,924	5,29,55,304
8	KMBL RVCE Corpus Fund - 136010109230	11,15,104	2,69,283
9	KMBL Equipment Replacement A/c - 136010109249	95,70,808	91,89,320
10	KMBL RCVE Faculty Dev Fund A/c - 136010109257	1,88,07,388	1,76,91,420
11	KMBL RVCE Maintenance Fund A/c - 136010109214	1,20,26,357	1,16,16,316
12	SBI - PPL SB A/c - 30024780681	8,78,914	3,82,678
13	KMBL RVCE IEEE Students Br A/c No.2213404972	2,25,986	1,26,612
		6,85,08,693	12,70,08,228



PRINCIPAL

Schedule 9 - Cash & Bank Balances - Grants

Sl. No.	Particulars	As at 31.03.2019	As at 31.3.2018
1	KMB SB No 136010117272 N M F P	27,765	26,420
2	KMB SB No 117256	-	3,204
3	KMB SB No 116615	189	9,341
4	KMB SB No 117003 Narayan	1,00,400	95,533
5	KMB SB No 117104 VGST_LH	2,239	2,130
6	KMB SB No 117112 VGST Natarajan	1,18,384	1,12,503
7	KMB SB No 117147	1,42,840	1,35,546
8	KMB SB No 117248	77,639	73,874
9	KMB SB No 116986(MECH)	69,051	65,210
10	KMB SB No 117020(IEM)	56,372	53,434
11	KMB SB No 16876(HC)	22,157	21,995
12	KMB SB No 16900(MECH)	-	1,025
13	KMB SB No 16919(INST)	66,327	43,536
14	KMB SB No 32849792265 VGST_KNS	1,133	1,122
15	KMB SB No 7205 DBTA001	3,81,595	4,374
16	KMB SB No 0824 UGC 036 HR	86,809	82,590
17	KMB SB No 0832 VTU 002 HGA	5,629	3,20,234
18	KMB SB No 61090 KCTU001	39,08,996	36,88,582
19	KMB SB No 2078 JATTI	39,170	37,270
20	KMB SB No 60937 CISCO	3,50,327	10,41,830
21	KMB SB No 61073 AICTEE SOURABH	1,215	5,27,812
22	KMB SB No 61081 AICTEE RSK	549	87,585
23	KMB SB No 6978 NPOL HNM	1,465	1,394
24	KMB SB No 7357 NTB HNM	7,024	4,06,720
25	KMB SB No 9265 VTU	929	69,902
26	KMB SB No 5333 VGST Manjunath	4,49,767	4,34,364
27	KMB SB No.3538 ARBA001 MUK	2,354	96,496
28	KMB SBNo.5800 DST Krupashankar	2,249	2,140
29	KMB SB No.3545 Rajalakshmi	3,95,826	7,67,510
30	KMB SB No.1174 CPRI Rudranna	4,01,929	3,38,162
31	KMB 2212829493 DBTA003 AS	1,66,400	1,98,636
32	KMB 2213368472 CABSA001 GS	35,570	53,552
33	KMB 2213374152 AICTEA004 MK	1,61,601	6,31,584
34	KMB 2213374169 AICTEA005 MSK	8,08,404	7,71,750
35	KMB 2213374183 AICTE A003 HNM	10,456	54,995
36	KMB 2213392774 DSTA002 TKS	14,01,853	17,75,235
37	KMB 2213392781 AICTE A006 HNM	23,011	5,48,877
38	KMB2213392798 AICTEA007 VN	1,25,479	1,23,623
39	KMB 2213392804 DBTA004 VN	5,15,174	2,83,777
40	KMB, RVCE SB No.2213368489_AICTE_SPDP	31,907	1,42,414
41	Kotak Mahindra Bank_VGST_Rajashree_2213404989	2,49,653	2,36,462
42	SERB 001 AB KMB 2212829486	3,02,138	2,70,442
43	Kotak Mahindra Bank Main # 2213452690	1,23,067	-
44	Kotak Mahindra Bank Main # 2213426875	10,24,608	-
45	Kotak Mahindra Bank Main # 2213452706	7,59,934	-
46	Kotak Mahindra Bank Main # 2213476290	1,30,280	-
47	Kotak Mahindra Bank Main # 2213476344	3,01,249	-
48	Kotak Mahindra Bank Main # 2213476337	5,03,792	-
49	Kotak Mahindra Bank Main # 2213476313	10,15,931	-
50	Kotak Mahindra Bank Main # 2213476306	5,13,843	-
51	Kotak Mahindra Bank Main # 2213475026	18,515	-
52	Kotak Mahindra Bank Main # 2213476351	6,73,695	-
53	Kotak Mahindra Bank Main # 2213483465	1,07,615	-
54	Kotak Mahindra Bank Main # 2214203161	(1,10,268)	-
		1,56,14,236	1,36,43,185



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[Signature]
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II Block, Jayanagar, Bangalore-560011

Schedule 5 - Schedule of Fixed Assets purchased out of Grants(As on 31.03.2019)

Sl.No	Department	Rate of Deprn.,	Bal. as on 1.4.2018	Bef. Sept.	Aft. Sept.	Total	Depreciation	Bal. as on 31.03.2019
1	Electronics 110816	15%	3,25,214	-	-	3,25,214	48,782	2,76,432
2	Civil 110867	15%	4,15,550	-	-	4,15,550	62,333	3,53,217
3	Civil 116557	15%	3,79,326	-	-	3,79,326	56,899	3,22,427
4	Principal 116153	15%	1,43,33,962	-	-	1,43,33,962	21,50,094	1,21,83,868
5	Civil 116615	15%	40,903	-	-	40,903	6,135	34,768
6	ME 116590	15%	1,25,01,399	-	-	1,25,01,399	18,75,210	1,06,26,189
7	H.C 16876	15%	32,940	-	-	32,940	4,941	27,999
8	MCA AICTE S DEVI	15%	2,93,292	-	-	2,93,292	43,994	2,49,298
9	INST 16919	15%	3,22,863	-	-	3,22,863	48,429	2,74,434
10	IME UGC KNS	15%	1,20,388	-	-	1,20,388	18,058	1,02,330
11	Mech 116986	15%	94,274	-	-	94,274	14,141	80,133
12	Civil-I(old)	15%	5,828	-	-	5,828	874	4,954
13	Civil-II(Old)	15%	10,063	-	-	10,063	1,509	8,554
14	CSE (Old)	15%	5,786	-	-	5,786	868	4,918
15	Chemical (Old)	15%	13,967	-	-	13,967	2,095	11,872
16	EEE(Old)	15%	4,993	-	-	4,993	749	4,244
17	ECE(Old)	15%	55,052	-	-	55,052	8,258	46,794
18	IME-I (Old)	15%	7,487	-	-	7,487	1,123	6,364
19	IEM-II (Old)	15%	15,507	-	-	15,507	2,326	13,181
20	ECE (SR) 117213	15%	11,61,942	-	-	11,61,942	1,74,291	9,87,651
21	CSE (NKS) FIST	15%	34,63,764	-	-	34,63,764	5,19,565	29,44,199
22	BT (AVN) UGC	15%	1,82,328	-	-	1,82,328	27,349	1,54,979
23	CSE (GS) NRB	15%	2,61,003	-	-	2,61,003	39,150	2,21,853
24	VGST Chemistry Natarajan	15%	4,62,854	-	-	4,62,854	69,428	3,93,426
25	BT Nagashree UGC	15%	1,12,200	-	-	1,12,200	16,830	95,370
26	BT (LH) VGST	15%	2,69,832	-	-	2,69,832	40,475	2,29,357
27	AICTE 18 Equipement	15%	2,23,183	-	-	2,23,183	33,477	1,89,706
28	ARB008 Equipement	15%	16,320	-	-	16,320	2,448	13,872
29	Books and Journals (CMRTU)	15%	24,115	-	-	24,115	3,617	20,498
30	Coal 001 Equipement	15%	10,28,743	-	-	10,28,743	1,54,311	8,74,432
31	Coal 002 Equipement	15%	5,48,739	-	-	5,48,739	82,311	4,66,428
32	DTB 003equipement	15%	4,43,390	-	-	4,43,390	66,509	3,76,881
33	EQUIP DBTA 001	15%	12,09,666	-	-	12,09,666	1,81,450	10,28,216
34	DST 014 Equipement	15%	17,59,925	-	-	17,59,925	2,63,989	14,95,936
35	Equipements(CMRTU)	15%	72,60,365	-	-	72,60,365	10,89,055	61,71,310
36	Equipements-NMPF-Shobha	15%	1,18,852	-	-	1,18,852	17,828	1,01,024
37	IPRO 017 Equipement	15%	16,35,454	-	-	16,35,454	2,45,318	13,90,136
38	ISRO 18 Equip	15%	23,343	-	-	23,343	3,501	19,842
39	ISRO 19 Equip	15%	25,937	-	-	25,937	3,891	22,046
40	NMRL 001 Equip	15%	85,141	-	-	85,141	12,771	72,370
41	NRB 010 Equip	15%	7,76,081	-	-	7,76,081	1,16,412	6,59,669
42	NRB 012 Equip	15%	3,63,093	-	-	3,63,093	54,464	3,08,629
43	NRB 013 Equip	15%	83,350	-	-	83,350	12,503	70,847
44	NRB 014 Equip	15%	5,25,850	-	-	5,25,850	78,878	4,46,972
45	NRB 015 Equip	15%	4,73,634	-	-	4,73,634	71,045	4,02,589
46	NRB 016 Equip	15%	29,033	-	-	29,033	4,355	24,678
47	NRB 018 Equip	15%	67,810	-	-	67,810	10,172	57,638
48	NRB 019 Equip	15%	6,80,773	-	-	6,80,773	1,02,116	5,78,657
49	NRB 020 Equip	15%	4,04,477	-	-	4,04,477	60,672	3,43,805
50	NRB 021 Equip	15%	1,23,128	-	-	1,23,128	18,469	1,04,659
51	NRB 022 Equip	15%	1,29,879	-	-	1,29,879	19,482	1,10,397
52	NRB 023 Equip	15%	8,45,470	-	-	8,45,470	1,26,821	7,18,649
53	UGC 036 Equip	15%	80,444	-	-	80,444	12,067	68,377
54	UGC 037 Equip	15%	76,747	-	-	76,747	11,512	65,235
55	UGC 038 Equip	15%	1,76,599	-	-	1,76,599	26,490	1,50,109
56	VGST 001 Equip	15%	2,90,591	-	-	2,90,591	43,589	2,47,002
57	VGST 002 Equip	15%	1,93,142	-	-	1,93,142	28,971	1,64,171
58	VTU 001 Equip	15%	1,69,471	-	-	1,69,471	25,421	1,44,050
59	VTU 002 Equip	15%	87,107	-	-	87,107	13,066	74,041
60	VTU 003 Equip	15%	1,99,398	-	-	1,99,398	29,910	1,69,488
61	TDIL Sagar Equip	15%	66,451	-	-	66,451	9,968	56,483
62	VGST KNS Non Resident	15%	14,63,737	-	-	14,63,737	2,19,561	12,44,176
63	BRNS Equipment Rajalakshmi	15%	8,89,952	-	-	8,89,952	1,33,493	7,56,459
64	CISCO 001 Equipment	15%	2,88,856	-	-	2,88,856	43,328	2,45,528
65	EQUIPMENT AICTE A001 RSK	15%	10,42,892	-	-	10,42,892	1,56,434	8,86,458



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Continued

Schedule 5 - Schedule of Fixed Assets purchased out of Grants(As on 31.03.2019)

Sl.No	Department	Rate of Deprn.,	Bal. as on 1.4.2018	Bef. Sept.	Aft. Sept.	Total	Depreciation	Bal. as on 31.03.2019
66	EQUIPMENT CPRI RSOP	15%	1,95,050	-	-	1,95,050	29,258	1,65,792
67	EQUIPMENT KCTU 001	15%	11,04,861	-	-	11,04,861	1,65,729	9,39,132
68	EQUIPMENT VGST RAJASHREE	15%	14,03,976	-	-	14,03,976	2,10,596	11,93,380
69	NPOL 002 EQUIPMENT	15%	1,67,107	-	-	1,67,107	25,066	1,42,041
70	AICTE 003 Equip-Sourab	15%	8,94,699	-	-	8,94,699	1,34,205	7,60,494
71	AICTEA 002 Equip-HNM-ME	15%	2,77,500	-	-	2,77,500	41,625	2,35,875
72	AICTEA 007 Equip-VN BT	15%	6,09,548	-	-	6,09,548	91,432	5,18,116
73	AICTE-Equip-SPDP-Usha J MCA	15%	9,83,198	-	-	9,83,198	1,47,480	8,35,718
74	ARBA001-Equip-MUK AGVCS	15%	1,29,889	-	-	1,29,889	19,483	1,10,406
75	DBTA003 Equip-AS	15%	3,70,000	-	-	3,70,000	55,500	3,14,500
76	NRBA 003 Equip-HNM	15%	17,18,127	-	-	17,18,127	2,57,719	14,60,408
77	SERB 001-Equip AB	15%	22,295	-	-	22,295	3,344	18,951
78	Accelerometer_AICTE002_Havaladar	15%	-	3,10,694	-	3,10,694	46,604	2,64,090
79	Fixed Test Rig_AICTE002_Havaladar	15%	-	34,000	-	34,000	5,100	28,900
80	AM437 X Evaluation Module	15%	-	78,570	-	78,570	11,786	66,784
81	AM437 X Evaluation Module	15%	-	78,570	-	78,570	11,786	66,784
82	OMAP-L138 DSP+ARM9 Development Kit	15%	-	31,270	-	31,270	4,691	26,579
83	OMAP-L138 DSP+ARM9 Development Kit	15%	-	31,270	-	31,270	4,691	26,579
84	Microwave Furnance	15%	-	9,49,900	-	9,49,900	1,42,485	8,07,415
85	Automation System Devices for	15%	-	5,40,000	-	5,40,000	81,000	4,59,000
86	Scrubber System_DSTA002_TKS	15%	-	5,33,124	-	5,33,124	79,969	4,53,155
87	Probe Sonicator_Aspire Inc_DST Proj(Kavitha)_15.02	15%	-	-	2,30,000	2,30,000	17,250	2,12,750
88	Desalination setup_30.03.19_DST_Kavitha proj	15%	-	-	2,30,000	2,30,000	17,250	2,12,750
89	Screen Printing machine_DSTA002_TKS	15%	-	-	3,72,880	3,72,880	27,966	3,44,914
90	Lenovo Thinkstation P920 Tower Workstation	40%	-	7,05,640	-	7,05,640	2,82,256	4,23,384
91	Computer Grants	40%	7,833	-	-	7,833	3,133	4,700
92	DST 011 Computer	40%	85	-	-	85	34	51
93	Software (CMRTU)	40%	1,510	-	-	1,510	604	906
94	HP color LaserJet Pro 181FW Printer_SPDP_MCA	40%	-	-	53,690	53,690	10,738	42,952
95	Lenovo M720 Desktop_SPDP project	40%	-	-	90,270	90,270	18,054	72,216
96	Lenovo M720 Desktop_SPDP project	40%	-	-	90,270	90,270	18,054	72,216
97	Lenovo M720 Desktop_SPDP project	40%	-	-	90,270	90,270	18,054	72,216
98	Lenovo M720 Desktop_SPDP project	40%	-	-	90,270	90,270	18,054	72,216
99	Lenovo M720 Desktop_SPDP project	40%	-	-	90,270	90,270	18,054	72,216
100	Lenovo V330Z Desktop_SPDP Project_MCA	40%	-	-	51,448	51,448	10,290	41,158
101	Lenovo V330Z Desktop_SPDP Project_MCA	40%	-	-	51,448	51,448	10,290	41,158
102	Dell Power Edge Server_Aarna_DBT_VN_15.03.19	40%	-	-	9,99,048	9,99,048	1,99,810	7,99,238
			6,67,09,533	32,93,038	24,39,864	7,24,42,435	1,10,63,021	6,13,79,414



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Schedule of Fixed Assets (Computers & Softwares) As on 31.03.2019

SL No.	Description of Assets	Rate of Deprn.,	Bal. as on 01.04.2018	Additions		Deletions	Total Value	Depreciation	Bal. as on 31.03.2019
				Bef. Sept.	Aft. Sept.				
Block A									
1	Building	10%	27,61,10,539	7,41,000	67,79,382	-	28,36,30,921	2,80,24,123	25,56,06,798
2	Furniture	10%	2,66,50,384	10,40,387	12,72,081	-	2,89,62,852	28,32,681	2,61,30,171
3	Indoor Basket Ball Court	10%	3,02,531	-	-	-	3,02,531	30,253	2,72,278
Block B									
1	Vehicle	15%	28,02,825	-	26,78,000	-	54,80,825	6,21,274	48,59,551
2	Controller of examinations	15%	8,46,432	11,16,870	-	-	19,63,302	2,94,495	16,68,807
3	Humanities and social science	15%	37,197	-	-	-	37,197	5,580	31,617
4	Auditorium	15%	3,79,737	2,91,241	24,670	-	6,95,648	1,02,497	5,93,151
5	Bio-Tech	15%	57,69,097	7,67,487	1,24,337	15,000	66,45,921	9,88,688	56,57,233
6	Canteen	15%	2,12,171	-	-	-	2,12,171	31,826	1,80,345
7	Chemical	15%	33,78,021	7,35,619	-	-	41,13,640	6,17,046	34,96,594
8	Civil	15%	1,05,41,467	22,45,239	4,27,038	59,260	1,31,54,484	19,45,589	1,12,08,895
9	Computer Science	15%	1,04,62,277	4,13,844	-	-	1,08,76,121	16,31,418	92,44,703
10	Electrical	15%	96,47,047	3,35,403	-	-	99,82,450	14,97,368	84,85,082
11	Electronics	15%	1,57,36,400	9,49,848	-	-	1,66,86,248	25,02,937	1,41,83,311
12	Elect., Maint Deptt.,	15%	97,241	-	-	-	97,241	14,586	82,655
13	Generator Set	15%	32,52,950	-	-	-	32,52,950	4,87,943	27,65,007
14	IEM	15%	56,16,384	4,75,124	44,634	-	61,36,142	9,17,074	52,19,068
15	IQAC	15%	-	12,036	-	-	12,036	1,805	10,231
16	Inst.Tech	15%	62,85,047	11,80,898	3,85,705	-	78,51,650	11,48,820	67,02,830
17	ISE	15%	67,80,539	1,79,124	-	30,000	69,29,663	10,41,699	58,87,964
18	Interdisciplinary Lab	15%	1,53,75,757	4,00,871	1,61,690	-	1,59,38,318	23,78,621	1,35,59,697
19	Library	15%	4,42,876	-	-	-	4,42,876	66,431	3,76,445
20	Health Centre	15%	15,916	-	-	-	15,916	2,387	13,529
21	Library Books	15%	1,35,93,620	2,09,023	13,74,429	-	1,51,77,072	21,73,479	1,30,03,593
22	Aero Space	15%	1,26,79,118	33,73,640	1,20,29,640	-	2,80,82,398	33,10,137	2,47,72,261
23	M C A	15%	30,89,464	3,62,108	44,640	-	34,96,212	5,21,084	29,75,128
24	Maths	15%	6,80,402	1,34,122	-	-	8,14,524	1,22,179	6,92,345
25	Mechanical	15%	2,39,78,615	10,22,134	1,97,161	-	2,51,97,910	37,64,899	2,14,33,011
26	Musical Instruments	15%	33,960	-	-	-	33,960	5,094	28,866
27	Net Working	15%	1,78,49,625	-	14,85,000	-	1,93,34,625	27,88,819	1,65,45,806
28	Office	15%	22,41,677	21,476	-	-	22,63,153	3,39,473	19,23,680
29	Others	15%	60,03,383	-	-	-	60,03,383	9,00,507	51,02,876
30	Placement	15%	13,08,803	63,924	-	-	13,72,727	2,05,909	11,66,818
31	Science	15%	33,16,434	87,996	2,64,975	-	36,69,405	5,30,538	31,38,867
32	Sports	15%	4,21,360	-	32,000	-	4,53,360	65,604	3,87,756
33	Telecom	15%	1,71,68,034	10,07,226	-	-	1,81,75,260	27,26,289	1,54,48,971
34	IT & Digital	15%	-	-	3,24,500	-	3,24,500	24,338	3,00,162
35	Stores	15%	-	-	87,996	-	87,996	6,600	81,396
36	Civil engg P G	15%	-	-	2,50,200	-	2,50,200	18,765	2,31,435
37	E C E R & D	15%	-	-	36,33,220	-	36,33,220	2,72,492	33,60,728
38	ADAM COURSE RV -M B	15%	-	-	29,50,015	-	29,50,015	2,21,251	27,28,764
39	R V Incubation Centre	15%	-	-	10,57,414	-	10,57,414	79,306	9,78,108
Block C									
1	Rooftop Solar PV System	40%	1,80,00,000	-	-	-	1,80,00,000	72,00,000	1,08,00,000
			52,11,07,330	1,71,66,640	3,56,28,727	1,04,260	57,37,98,437	7,24,61,904	50,13,36,533



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[Signature]
Hon. Secretary
Rashtreeya Sikshana Samithi Trust
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Schedule of Fixed Assets (Computers & Softwares) As on 31.03.2019

SL No.	Description of Assets	Rate of Deprn.,	Bal. as on 01.04.2018	Additions		Deletions	Total Value	Depreciation	Bal. as on 31.03.2019
				Bef. Sept.	Aft. Sept.				
1	Aerospace	40%	23,09,035	53,100	-	-	23,62,135	9,44,854	14,17,281
2	Biotech	40%	3,73,063	12,30,740	-	-	16,03,803	6,41,521	9,62,282
3	Chemical	40%	3,00,937	-	-	-	3,00,937	1,20,375	1,80,562
4	Chemistry	40%	1,31,859	41,182	-	-	1,73,041	69,216	1,03,825
5	Common Purchase	40%	1,34,400	-	12,626	-	1,47,026	54,013	93,013
6	Civil	40%	12,28,451	23,47,374	-	-	35,75,825	14,30,330	21,45,495
7	C S E	40%	24,98,405	-	-	-	24,98,405	9,99,362	14,99,043
8	Controller of Examination	40%	43,378	30,79,800	-	-	31,23,178	12,49,271	18,73,907
9	Electricals	40%	1,32,446	6,15,960	-	-	7,48,406	2,99,362	4,49,044
10	Electronics	40%	11,33,404	13,45,200	-	-	24,78,604	9,91,442	14,87,162
11	IEM	40%	13,28,340	3,90,934	-	-	17,19,274	6,87,710	10,31,564
12	ISE	40%	3,25,272	8,23,640	-	-	11,48,912	4,59,565	6,89,347
13	Inst. Tech	40%	8,20,324	6,17,730	-	-	14,38,054	5,75,222	8,62,832
14	Interdisciplinary Lab	40%	16,96,607	31,04,698	5,955	-	48,07,260	19,20,641	28,86,619
15	IT Infrastructure	40%	1,41,381	-	-	-	1,41,381	56,552	84,829
16	Maths	40%	91,390	21,90,080	-	-	22,81,470	9,12,588	13,68,882
17	M C A	40%	3,11,370	31,32,900	-	-	34,44,270	13,77,708	20,66,562
18	Mechanical	40%	49,03,002	-	3,42,200	-	52,45,202	19,68,045	32,77,157
19	Office	40%	3,42,016	1,76,646	13,500	-	5,32,162	2,07,735	3,24,427
20	Physics	40%	16,779	3,29,456	-	-	3,46,235	1,38,494	2,07,741
21	Telecom	40%	6,94,922	4,64,920	-	-	11,59,842	4,63,937	6,95,905
22	Sports	40%	-	41,182	-	-	41,182	16,473	24,709
SOFTWARE									
1	IT & DIGITAL	40%	-	1,94,700	-	-	1,94,700	77,880	1,16,820
2	Mechanical	40%	-	-	14,56,652	-	14,56,652	29,133	14,27,519
3	ISE	40%	-	-	11,50,500	-	11,50,500	23,010	11,27,490
4	Inst. Tech	40%	-	-	2,50,230	-	2,50,230	5,005	2,45,225
5	Telecom-P G	40%	-	-	7,67,000	-	7,67,000	15,340	7,51,660
			1,89,56,781	2,01,80,242	39,98,663	-	4,31,35,686	1,57,34,784	2,74,00,902



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[Signature]
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R.V. COLLEGE OF ENGINEERING
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Schedules forming part of Income & Expenditure A/c

Schedule 10 - Fees Collected

Sl. No.	Particulars	As at 31.03.2019	As at 31.3.2018
1	Admission Fee	37,45,000	37,79,010
2	Advanced Research & Jt. Industry Lab	1,88,22,500	1,43,01,000
3	Enhanced Academic Facilitation	2,68,04,800	2,34,21,004
4	Fines & Breakages	4,53,980	3,86,445
5	Graduation Fees	32,96,000	28,44,000
6	IRG RVCE CISCO Lot	-	-
7	Identity Card	37,94,350	38,70,600
8	Innovative/Mini Project	2,33,63,000	1,97,34,000
9	Student Group Insurance	14,53,100	-
10	Joint Industry Labs related programme	58,16,000	-
11	Library & RR	2,06,32,330	2,05,74,600
12	Magzine fee	89,83,400	81,99,686
13	Miscellaneous Fees	42,93,225	48,29,785
14	Personality Development	37,27,500	59,41,000
15	Professional Society/Association	1,03,61,500	1,01,30,800
16	Cultural & Extra curricular activity	95,77,500	85,28,200
17	Project Finalisation	6,200	37,500
18	Sports Fees	75,58,240	73,13,700
19	Term Exam/Medical Exam Fees	3,46,19,269	31,23,720
20	Tuition Fees	57,19,55,917	54,36,37,313
		75,92,63,811	68,06,52,363

Schedule 10(a) - Fees Collected (Others)

Sl. No.	Particulars	As at 31.03.2019	As at 31.3.2018
1	Research Scholar Fees	34,07,000	21,12,500
2	Autonomus fee	-	3,22,43,942
3	Analysis Fee	1,22,083	45,000
4	Bridge Course fee	2,02,000	3,65,000
5	Bus Pass Fee	79,47,200	74,59,415
6	Fastrack fee	2,36,50,970	1,76,37,566
7	Fast Track Exam Fee	36,11,620	18,49,200
8	FHWS German Course	72,40,000	28,91,629
9	NSS Activities	31,675	45,499
10	Library fine	11,570	-
11	Red Cross Society	-	2,03,175
12	Regn Fees	8,92,633	45,260
13	Backlog fee	16,15,150	-
14	Branch change fee	68,000	-
15	Duplicate marks card fee	31,200	-
16	Makeup fee	80,000	-
17	Malpractice fee	1,03,000	-
18	other fee	70,000	-
19	Revaluation fee	33,57,050	-
20	Transcript fee	7,98,250	-
21	Document verification fee	70,650	-
		5,33,10,051	6,48,98,186

Schedule 11 - Interest

Sl. No.	Particulars	As at 31.03.2019	As at 31.03.2018
1	Interest from Bank	83,73,498	1,11,83,448
2	Interest from Bescom		1,89,047
		83,73,498	1,13,72,495



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Schedules forming part of Income & Expenditure A/c

Schedule 12 - Other Income

Sl. No.	Particulars	As at 31.03.2019	As at 31.3.2018
1	Unserviceable Items	1,30,197	88,000
2	Exam VTU	-	6,91,621
2	Interest from Scholarship A/c	-	8,32,268
3	Institutional Overhead	-	12,12,617
3	Miscellaneous Income	-	7,863
4	Parking Fee	5,02,244	5,20,255
4	Rent	2,05,248	1,15,200
5	Revenue Grants	69,29,818	55,04,696
5	Project Grants	-	-
6	Sponsorship/conferences	3,94,573	1,09,384
6	Sports Fees(Other Income)	-	3,54,364
7	Consultancy charges	8,69,705	-
7	Women Cell - Institution Share	-	29,025
8	IRG From In House Programs	4,60,708	52,93,632
8	Sale of Agricultural produce (mango)	8,500	-
9	Sales of paper, Bond Sheets & books	1,67,325	-
9	Electricity and water charges	39,82,554	-
10	PMRPY Benefit EPF	1,36,782	-
10	R V Cisco Regn fee	11,75,780	-
11	Bus fee staff	2,43,750	-
11	Building Maintenance	91,000	-
12	Miscellaneous receipt	5,96,700	-
		1,58,94,883	1,47,58,925

Schedule 13 - Establishment Charges

Sl. No.	Particulars	As at 31.03.2019	As at 31.3.2018
1	EDLI Charges	-	9,89,546
2	EPF Mgt., Contribution	1,44,38,241	1,36,86,226
3	EPF Inspection Charges	6,028	5,706
4	EPF Admn., Charges	6,45,447	7,61,141
5	Establishment charges	57,39,93,515	50,72,69,273
6	ESI Employer Contribution	7,68,650	8,22,956
		58,98,51,881	52,35,34,848

Schedule 14 - Office Maintenance Charges

Sl. No.	Particulars	As at 31.03.2019	As at 31.3.2018
1	HT Power Charges	1,40,26,150	13,53,281
2	Penalties and damages	1,07,314	607
3	Postage Expenses	2,45,344	46,904
4	Printing & Stationery	44,75,912	6,80,204
5	Refreshment Charges	19,04,186	5,89,383
6	TA/Conveyance	2,79,867	5,12,541
7	Telephone Expenses	2,85,316	5,02,857
8	Watch & Ward Charges	1,15,23,138	71,99,663
9	Website charges	78,355	31,407
10	House keeping charges	95,71,847	-
11	Office maintenance	6,68,382	-
12	Water charges	66,680	-
13	Testing Charges	80,947	-
14	Internet Charges	11,74,130	-
		4,44,87,568	1,09,16,847



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Schedules forming part of Income & Expenditure A/c

Schedule 15 - Audit Fee

Sl. No.	Particulars	As at 31.03.2019	As at 31.3.2018
1	Statutory	1,88,962	1,06,920
2	Internal	7,24,060	4,82,390
		9,13,022	5,89,310

Schedule 16 - Duties & Taxes

Sl. No.	Particulars	As at 31.03.2019	As at 31.3.2018
1	Professional Tax - Institutional	2,500	2,500
2	Property Tax	52,67,670	52,67,670
		52,70,170	52,70,170

Schedule 17 - Repairs & Maintenance

Sl. No.	Particulars	As at 31.03.2019	As at 31.3.2018
1	Aerospace	-	6,88,858
2	AMC & Maint. Computers, UPS and Others	9,23,146	-
3	Auditorium	-	1,17,959
4	Bio-Tech	-	16,64,493
5	Bus Hire Charges	96,07,223	83,58,828
6	Building	1,37,80,042	2,01,36,421
7	Campus Electrical	-	16,36,372
8	CAR	-	3,55,007
9	Chemical Engg Dept	-	8,49,047
10	Chemistry Dept	-	3,55,613
11	Civil Dept	-	26,98,213
12	CSE Dept	-	35,43,215
13	Electrical & Elns	15,59,219	10,17,145
14	Electronics & Communications	-	24,45,445
15	Estate	-	22,75,432
16	Generator Set	12,56,029	17,31,881
17	Health Centre	-	41,814
18	HSS	-	13,57,520
19	Indl Engg & Mgt	-	14,04,749
20	Information Science	-	12,10,040
21	Instrumentation Dept	-	6,43,841
22	Interdisciplinary Lab	-	20,44,293
23	Library	-	2,97,690
24	Maintenance Department	-	33,409
25	Maths	-	4,01,267
26	MCA	-	14,68,695
27	Mechanical Dept	-	34,53,397
28	Networking	-	14,89,666
29	Office	-	4,51,433
30	Physics Dept	-	94,799
31	Placement Dept	-	4,20,797
32	Telecom Dept	-	19,12,745
33	Repairs-General	66,89,030	57,710
34	Garden Maintenance	33,99,040	-
35	Machine /Equipment Maintenance	21,91,786	-



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R.V. COLLEGE OF ENGINEERING
Mysore Road, Bangalore-560 059
Schedules forming part of Income & Expenditure A/c

Continued: Schedule 17 - Repairs & Maintenance

Sl. No.	Particulars	As at 31.03.2019	As at 31.3.2018
36	Sports/Equipment Maintenance	7,26,606	-
37	Vehicle Maintenance	6,17,013	-
38	Civil works Consumable	2,83,160	-
39	Pest Control Services	3,23,379	-
40	Consumption consumables	31,56,605	-
41	Consumption Stationery	7,78,103	-
42	Consumption engg spares	2,57,963	-
43	Assistant/Technical	10,87,281	-
		4,66,35,624	6,46,57,794

Schedule 18 - Awards & Functions

Sl. No.	Particulars	As at 31.03.2019	As at 31.3.2018
1	Inagural Function/Felicitation Function	17,63,126	2,33,714
2	Seminar/NBA/UGC/TEQIP Exps	17,21,497	65,997
3	Function/Celebrations/Meeting Expenses	6,49,049	4,80,998
4	Culltural competation	2,52,277	-
5	Photography charges	1,04,870	-
		44,90,819	7,80,709

Schedule 19 - Other Expenses

Sl. No.	Particulars	As at 31.03.2019	As at 31.3.2018
1	Advertisement Charges	8,77,391	8,48,750
2	Affiliation/Inspection Charges	1,20,62,000	58,35,000
3	CAT	-	74,95,308
4	Conveyance	34,708	-
5	ID Card	3,43,412	834
6	Inspection charges	2,61,000	-
7	Legal Charges	51,000	60,000
8	Library & RR	55,001	20,06,986
9	Insurance	12,67,146	12,15,400
10	Mediclaime	5,97,907	3,85,263
11	Membership/Subsription	42,18,960	-
12	NCC	3,36,701	3,38,811
13	NSS	-	-
14	Project Work/Exps	20,73,298	21,67,169
15	Professional charges	8,64,034	-
16	Remuneration	4,43,490	-
17	Software renewal charges	25,60,640	-
18	Sports Expenses	-	23,12,618
19	German Course Expenses	-	-
20	Staff welfare	37,320	1,75,660
21	Reimbursemnt of regn fees and TA	-	11,76,265
22	Sports Article consumed	56,753	65,214
23	Autonomous	1,10,72,221	1,17,28,615
24	Doctorol committee meeting	-	39,700
25	Entry and Registration fee	18,06,246	-



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R.V. COLLEGE OF ENGINEERING
Mysore Road, Bangalore-560 059
Schedules forming part of Income & Expenditure A/c

Continued: Schedule 19 - Other Expenses

Sl. No.	Particulars	As at 31.03.2019	As at 31.3.2018
26	Patent Filing charges	15,55,000	5,25,880
27	Placement Training	34,86,113	28,31,459
28	CGST RCM	2,250	5,400
29	SGST RCM	2,250	5,400
30	TEQIP Exp/NBA/UGC	1,96,652	10,88,805
31	Inhouse Program	-	4,29,650
32	IEEE Programs _IEEE Student Chapter	-	24,122
33	Honorarium	5,59,969	-
34	NAAC expenses	29,848	-
35	Miscellaneous expenses	6,32,248	-
36	Practical Exam expenses	3,42,577	-
37	Teachers day flag	2,58,100	-
38	Theory Exam expenses	85,00,328	-
39	Training & Development expenses	21,48,521	-
40	Input tax - GST	2,83,443	-
41	Fixed Charge Hostel	65,700	-
42	Recurring Expenses	28,160	-
		5,71,10,388	4,07,62,309




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RASHTREEYA SIKSHANA SAMITHI TRUST
R.V. COLLEGE OF ENGINEERING
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Notes on accounts for the year ended 31st March, 2019

1. Basis of Preparation of financial Statements

The financial statements are prepared in accordance with the Indian Generally Accepted Accounting Principles (GAAP) under the historical cost convention on accrual basis of accounting.

2. Use of Estimates

The presentation of financial statements is in conformity with the generally accepted accounting principles which require estimates and assumption to be made that affect the reported amount of assets and liabilities on the date of the financial statements and the reported amount of revenues and expenses during the reporting period. Difference between the actual result and estimates are recognized in the periods in which the results are known/materialize.

3. Revenue Recognition

- a. Revenue arising from tuition fees collected from students and fee received for pursuit of other curriculum activities are recognised over the period of instruction.
- b. Interest Income is accounted on time proportion basis.

4. Property, Plant & Equipment

Property, plant and equipment are tangible items which are stated at cost less accumulated depreciation and impairment losses, if any. Costs include all expenses incurred to bring the assets to its present location and condition. Direct costs are capitalized until fixed assets are ready for use.

Each part of an item of property, plant and equipment with a cost that is significant in relation to the total cost of the item is depreciated separately.

5. Depreciation

Depreciation on Property, plant and equipment is provided under the Written Down Value Method at the rates specified under the Income Tax Act, 1961

6. Government grants and subsidies:

Grants and subsidies from the Government are recognized when there is reasonable assurance that (i) the company will comply with the conditions attached to them, and (ii) the grant / subsidy will be received.

Where the grant or subsidy relates to revenue, it is recognized as income on a systematic basis in the statement of income and expenditure over the periods necessary to match them with the related costs, which they are intended to compensate.

Where the grant relates to an asset, it is recognized as deferred income and released to income in equal amounts over the expected useful life of the related asset

7. Taxes on income

The Trust and its institutions are recognized as a Charitable Institution under section 12A of the Income Tax Act 1961, the income of which is exempt from tax subject to certain conditions. Therefore, provision for Income tax is not provided for.



RASHTREEYA SIKSHANA SAMITHI TRUST
R.V. COLLEGE OF ENGINEERING
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8. Foreign Currency Transactions

Transactions denominated in foreign currencies are recorded at the exchange rate prevailing at the time of the transactions. Outstanding at the Balance sheet date are restated at the year end rates.

9. Provisions, Contingent Liabilities and Contingent Assets:

A provision is recognized when an enterprise has a present obligation as a result of past event and it is probable that an out flow of resources will be required to settle the obligation in respect of which a reliable estimate can be made.

Contingent Liabilities are not provided for and are disclosed by way of notes.

Contingent assets are neither recognized nor disclosed.

Provisions, Contingent liabilities and Contingent assets are reviewed at each Balance Sheet date.

10. Effects of changes in accounting policy from Cash system of accounting to mercantile system of accounting.

During the year the Trust & its institutions have changed the method of accounting from cash system of accounting to mercantile system of accounting. Due to the change in the method of accounting during the year the expenditures of Rs. 4,84,21,019/- have been overstated in the Income & Expenditure a/c.

11. During the year the Trust has introduced SAP ERP system software for all the institutions of the Trust. Due to the introduction of SAP during the mid year there were certain challenges faced in implementing SAP system during the migration stage. Also, due to introduction of the architecture of profit centers in SAP which was not clearly understood by users of SAP system certain entries were not correctly reflected in the books of accounts. There were also certain difficulties in reconciliations & inter unit balancing. The errors came to light after detailed examination of the books of accounts & the errors are now rectified.

12. Previous years figures are not comparable due to the change in the method of accounting.

For Santhappa & Co,
Chartered Accountants
FR No.003613S

S. Basavaraj

S Basavaraj
Partner
M No.018133



Place: Bangalore
Date: 24th February 2020
