Dayananda Sagar College of Dental Sciences

Balance Sheet as at : 31st March 2018

(Figures in Rs)

Particulars	Note No	As at 31st March 2018	As at 31st March 2017
1	2	3	4
I. CAPITAL FUND AND LIABILITIES			
(1) Reserves and Surplus			
(a) General Fund	1	34,723,395	22,374,361
(2) Current Liabilities			
(a) Payables	2	3,398,574	2,528,109
(b) Other Current Liabilities	3	4,709,158	3,688,018
(c) Short - Term Provisions	4	3,496,365	3,382,122
(3) Branch / Division	5	(8,958,361)	7,628,774
TOTAL		**37,369,133**	**39,601,386**
II. ASSETS			
(1) Non - Current Assets			
(a) Fixed Assets - Tangible Assets	6	34,289,309	37,723,794
(b) Other Non - Current Assets	7	17,200	17,200
(2) Current Assets			
(a) Cash and Cash Equivalents	8	808,331	707,819
(b) Short Term Loans and Advances	9	457,963	687,126
(c) Other Current Assets	10	1,796,330	465,447
TOTAL		**37,369,133**	**39,601,386**

for Mahatma Gandhi Vidya Peetha Trust

(Trustee)

(Trustee)

As per our report of even date
for B.P.Rao & Co.,
Chartered Accountants
Firm Reg.No - 003116S

B.P.Rao & Co., Bangalore 560 004 Chartered Accountants

(B.Harish Rao)
Partner
M.No - 029500

PRINCIPAL
Dayananda Sagar College of Dental Sciences
Kumaraswamy Layout,
Bangalore - 560 078.

Dayananda Sagar College of Dental Sciences

Income and Expenditure Statement for the year ended : 31st March 2018

(Figures in Rs)

	Particulars	Note No	As at 31st March 2018	As at 31st March 2017
	Incomes			
I.	Course \ Tuition Fees	11	75,078,780	77,462,225
II.	Other Income	12	5,214,165	5,891,040
III.	**Total Income (I + II)**		80,292,945	83,353,265
	Expenses			
	- Building Maintenance		5,368,778	6,997,859
	- Employee Benefits Expense	13	44,171,090	45,201,604
	- Depreciation and Amortization	6	5,241,125	5,631,555
	- Other Expenses	14	13,162,918	13,111,685
IV.	**Total Expenses**		67,943,912	70,942,703
V.	**Excess (Deficit) for the period (III - IV)**		12,349,033	12,410,562

for Mahatma Gandhi Vidya Peetha Trust

As per our report of even date
for B.P.Rao & Co.,
Chartered Accountants
Firm Reg.No - 003116S

(Trustee) (Trustee)

(B.Harish Rao)
Partner
M.No - 029500

B.P. Rao & Co., Bangalore 560 004 Chartered Accountants

PRINCIPAL
Dayananda Sagar College of Dental Sciences
Kumaraswamy Layout,
Bangalore - 560 078.

[redacted]

Dayananda Sagar College of Dental Sciences

Note: 1

Reserves and Surplus

(Figures in Rs)

Particulars	As at 31st March 2018	As at 31st March 2017
General Reserve		
Opening Balance	22,374,361	9,963,799
Add: Excess of Income over Expenditure	12,349,033	12,410,562
Less: Utilised/ transferred during the year	-	-
Closing Balance	34,723,395	22,374,361
Total	**34,723,395**	**22,374,361**

Note: 2

Payables

(Figures in Rs)

Particulars	As at 31st March 2018	As at 31st March 2017
Total outstanding due to Others (Annexure - I)	3,398,574	2,528,109
Total	**3,398,574**	**2,528,109**

Note: 3

Other current liabilities

(Figures in Rs)

Particulars	As at 31st March 2018	As at 31st March 2017
College Deposit (Annexure - II)	540,000	955,000
Library Deposit (Annexure - III)	332,000	518,000
Advance Fee 2017-18	-	1,164,900
Advance Fee 2018-19	3,291,660	-
Education Loan & Other Fees	50,000	-
NSS Fees	-	4,000
5th ILOC	-	327,501
Oral Health Program	-	50,000
Scholarship	128,500	197,950
Sports and Cultural	-	30,500
Miscellaneous Fee	-	41,345
Exam remuneration	197,997	-
Statutory liabilities:		
Income Tax deducted at source	169,001	398,822
Total	**4,709,158**	**3,688,018**

PRINCIPAL
Dayananda Sagar College of Dental Sciences
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B.P. Rao & Co.
Bangalore
560 004
Chartered Accountants

Dayananda Sagar College of Dental Sciences

Annexure - III
Library Deposit

(Figures in Rs)

Particulars	As at 31st March 2018	As at 31st March 2017
Library Deposit - 2008 - 09 Batch	0	20,000
Library Deposit - 2009 - 10 Batch	0	90,000
Library Deposit - 2010 - 11 Batch	45,000	48,000
Library Deposit - 2011 - 12 Batch	110,000	156,000
Library Deposit - 2012 - 13 Batch	162,000	183,000
Library Deposit - 2013 - 14 Batch	3,000	15,000
Library Deposit - 2015 - 16 Batch	3,000	3,000
Library Deposit - 2016 - 17 Batch	3,000	3,000
Library Deposit - 2017 - 18 Batch	6,000	-
Total	**332,000**	**518,000**

Annexure - IV
Provision for Employee Benefits

(Figures in Rs)

Particulars	As at 31st March 2018	As at 31st March 2017
ESI Employee's Contribution Payable	3,378	2,901
P.F. Employee's Payable	38,830	43,698
P.F. Employer's Payable	38,830	43,698
PF Admin Charges	3,721	5,116
ESI Employer's Contribution	9,169	7,867
Salary Payable	3,402,437	3,278,842
Total	**3,496,365**	**3,382,122**

Annexure - V
Tuition Fees

(Figures in Rs)

Particulars	As at 31st March 2018	As at 31st March 2017
Tuition Fees I Year B.D.S	10,428,060	17,099,000
Tuition Fees II Year B.D.S	12,955,000	13,612,000
Tuition Fees III Year B.D.S	13,853,655	15,249,000
Tuition Fees IV Year B.D.S	14,540,700	10,645,000
Tuition Fees I Year M.D.S	7,948,600	6,470,000
Tuition Fees II Year M.D.S	6,150,000	6,256,000
Tuition Fees III Year M.D.S	6,256,000	5,060,400
Total	**72,132,015**	**74,391,400**

Annexure - VI
Repair and Maintenance

(Figures in Rs)

Particulars	As at 31st March 2018	As at 31st March 2017
R & M - Equipments	1,822,940	1,974,051
R & M - PPC – Planned Maintenance Percentage	14,720	2,894
R & M - Vehicle	29,259	75,835
Total	**1,866,919**	**2,052,780**

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Dayananda Sagar College of Dental Sciences
Notes forming part of accounts as at March 31, 2018

Annexure - I
Sundry Creditors

(Figures in Rs)

Particulars	As at 31st March 2018
DR Nadig R S	27,000
Confident Sales India Pvt. Ltd	5,015
Dr.Girish Krishna Murthy	27,000
International Dental Systems	1,468,705
Maridi Eco Industries Pvt. Ltd	17,560
Pharma Lines	108,888
Best Dental & Surgical	881,773
Eshamount Technologies	34,815
Jamuna International	76,527
South (India) Pest Control Pvt Ltd	14,462
Lab Reagents & Allied Products	22,095
Prithvi Book Agency	31,043
Advanced Technoline Services	4,306
BALAJI PRINTERS	4,032
Burma Automotive Pvt Ltd	7,398
Dentspro India Pvt Ltd	95,823
Dr.Parswanath	31,500
DR.R.V.Krishna Rao	31,500
DSI INTL FOOD COURTS	806
Dwaraka Grand	8,830
IDS Denmed Pvt. Ltd	15368.00
INNOVATIVE BUSINESS SOLUTIONS	14720.00
Lawrence & Mayo India Pvt. Ltd	162,656
Printech Corporation	3,260
SCOPE GRANITES & MARBLES LLP	15,746
Siddeswara Swamy Enterprises	10,318
S J R Dental Equipments	6,018
Sri Siddeswara Auto Parts	16,726
Surgident Corporation	26,906
Universal Scienctific Works	91,016
V5 Techsol India LLP	45,902
Venus Arts	90,860
Total	**3,398,574**

Annexure - II
College Deposit

(Figures in Rs)

Particulars	As at 31st March 2018	As at 31st March 2017
College Deposit - 2008 - 09 Batch	-	115,000
College Deposit - 2009 - 10 Batch	-	165,000
College Deposit - 2010 - 11 Batch	75,000	80,000
College Deposit - 2011 - 12 Batch	183,000	260,000
College Deposit - 2012 - 13 Batch	270,000	305,000
College Deposit - 2013-14 Batch	12,000	30,000
Total	**540,000**	**955,000**

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Dayananda Sagar College of Dental Sciences

Note: 14

Other expenses

(Figures in Rs)

Particulars	As at 31st March 2018	As at 31st March 2017
Admission & Registration	616,900	845,000
Advertising &publicity	157,798	-
Affiliation & Registration	691,000	991,000
Clinical & Medical Facilities Charges	255,767	200,000
Consultancy Charges	2,404,112	2,185,000
Corporation Tax	363,131	384,788
Function,Meeting & Seminars	-	50,000
Lab Consumbles	4,131,074	3,619,022
Printing & Stationery	73,216	309,577
Lab Maintenance charges	325,903	309,895
Office Maintenance	151,403	84,544
Projects & Seminars	103,356	50,000
Mediclaim Expenses	168,412	179,134
Miscellaneous Expenses	7,000	-
Aprons / Uniforms	66,461	27,235
Exam Expenses	424,534	319,107
Bank Charges	15,451	7,472
Repair & Maintenance (Annexure - VI)	1,866,919	2,052,780
Rates & tax	21,840	-
Inspection Expenses	-	154,780
Journal & Subscription	1,109,126	1,070,872
Sports & Cultural Expenses	45,260	88,500
Conveyance charges	1,541	4,390
Hospitality Charges	8,830	90,692
Refreshments	28,751	14,311
P.T.Renewal Fees	2,500	2,500
Newspapers & Periodicals	4,763	6,210
Labour Welfare Fund - Employer's Contribution	2,880	912
Fee Refund	-	30,000
Travelling & Educational Promotion	-	33,964
Networking charges	107,990	-
Professional fee	7,000	-
Total	**13,162,918**	**13,111,685**

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Dayananda Sagar College of Dental Sciences

Note: 11

Course / Tuition Fees *(Figures in Rs)*

Particulars	As at 31st March 2018	As at 31st March 2017
Tuition Fees (Annexure - V)	72,132,015	74,391,400
Term Fees (Repeaters)	2,144,205	2,115,825
Arrears Fees	802,560	955,000
Total	**75,078,780**	**77,462,225**

Note: 12

Other Income *(Figures in Rs)*

Particulars	As at 31st March 2018	As at 31st March 2017
Recoveries(fine)	131,000	223,595
Interest on Savings Bank Account	131,080	112,959
Misc Income	483,187	1,121,475
O.P.D. Treatment Charges	3,793,612	2,869,395
Mediclaim Insurance	201,560	200,680
Creditors Written off	24,961	2,991
PDC & TC Fees	13,325	47,900
Convocation fee	-	94,000
Library Fine	240	4,345
Record Book Charges	5,900	5,900
Internship Fee	46,300	155,400
Sponsorship	-	500,000
Parking fee	-	194,400
Unclaimed Deposits (OLD)	383,000	358,000
Total	**5,214,165**	**5,891,040**

Note: 13

Employee benefits expense *(Figures in Rs)*

Particulars	As at 31st March 2018	As at 31st March 2017
P.F.Administrative Charges	50,789	60,182
ESI Empoyer Contribution	98,397	67,074
PF - Employer	509,119	516,553
Salary and Wages	43,380,831	44,376,820
Gratuity	131,954	180,975
Total	**44,171,090**	**45,201,604**

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Dayananda Sagar College of Dental Sciences

Note: 7

Other non-current assets *(Figures in Rs)*

Particulars	As at 31st March 2018	As at 31st March 2017
Deposit - Gas Cylinder	17,200	17,200
Total	**17,200**	**17,200**

Note: 8

Cash and cash equivalents *(Figures in Rs)*

Particulars	As at 31st March 2018	As at 31st March 2017
Cash	-	8,635
Vijaya Bank Acc. 13828	808,331	376,115
Vijaya Bank Acc. 05215	-	317,065
Imprest	-	6,004
Total	**808,331**	**707,819**

Note: 9

Short-term loans and advances *(Figures in Rs)*

Particulars	As at 31st March 2018	As at 31st March 2017
Adv.Principal DSCDS	24,583	94,521
Alfa Peb Limited	-	107,334
Rangaswamy C S	-	34,650
Avanttec Laboratories Pvt Ltd	14,540	12,595
Anand B N	-	10,000
Libral Traders Pvt.Ltd	-	118,000
Santosh Agencies	-	21,869
Shivashakthi	-	40,000
Bank Charges - Liability	-	248,157
Cooltech	138,840	-
CSTONE SOFTWARE SOLUTIONS PVT LTD	280,000	-
Total	**457,963**	**687,126**

Note: 10

Other current assets *(Figures in Rs)*

Particulars	As at 31st March 2018	As at 31st March 2017
Mediclaim insurance-staff	30,070	20,747
Tution Fees Receivable	1,766,260	444,700
Total	**1,796,330**	**465,447**

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PRINCIPAL
Dayananda Sagar College of Dental Sciences
Kumaraswamy Layout,
Bangalore - 560 078.

Dayananda Sagar College of Dental Sciences
Notes forming part of accounts as at March 31, 2018

Note: 6
Fixed Assets

(Figures in Rs)

Sl. No.	Nature of the Asset	Gross Block					Depreciation Block					Net Block	
		As at April 01, 2017	Addition > 180 Days	Addition < 180 Days	Disposals during the year	As at March 31, 2018	Rate of Depr.	On Opening Balance	Addition > 180 Days	Addition < 180 Days	As at March 31, 2018	As at March 31, 2018	As at March 31, 2017
A	Tangible												
(1)	Building	11,182,684			-	11,182,684	10%	1,118,268			1,118,268	10,064,416	11,182,684
(2)	Furniture & Fixtures	4,319,106	71,917		-	4,391,023	10%	431,911	7,192	-	439,102	3,951,921	4,319,106
(3)	Computers	42,692	489,369	41,300	-	573,361	40%	17,077	195,748	8,260	221,084	352,276	42,692
(4)	Library Books	142,015			-	142,015	40%	56,806	-	-	56,806	85,209	142,015
(5)	Goddess Saraswathi Statue	8,861			-	8,861	15%	1,329	-	-	1,329	7,532	8,861
(6)	Lab Equipments	19,492,068	121,114	1,082,940	-	20,696,122	15%	2,923,810	18,167	81,221	3,023,198	17,672,925	19,492,068
(7)	Other Equipments	2,409,587			-	2,409,587	15%	361,438	-	-	361,438	2,048,149	2,409,587
(8)	Electrical Fittings	13,999			-	13,999	10%	1,400	-	-	1,400	12,599	13,999
(9)	Motor Vehicles	96,961		-	-	96,961	15%	14,544	-	-	14,544	82,417	96,961
(10)	Computer software	15,820	-	-	-	15,820	25%	3,955	-	-	3,955	11,865	15,820
	Total	37,723,794	682,400	1,124,240	-	39,530,434		4,930,538	221,106	89,481	5,241,125	34,289,309	37,723,794
	Previous year	40,395,452	31,043	2,928,854	-	43,355,349		5,393,265	18,626	219,664	5,631,555	37,723,794	40,395,452

PRINCIPAL
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Kumaraswamy Layout,
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B.P. Rao & Co.
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560 004
Chartered Accountants

Dayananda Sagar College of Dental Sciences

Note: 4
Short term provisions

(Figures in Rs)

Particulars	As at 31st March 2018	As at 31st March 2017
Provision for Employee Benefits		
Provision for other employee benefits (Annexure - IV)	3,496,365	3,382,122
Total	3,496,365	3,382,122

Note: 5
Branch / Division

(Figures in Rs)

Particulars	As at 31st March 2018	As at 31st March 2017
MGVP Trust	16,243,707	(719,248)
DSC of Engineering	(614,387)	(607,567)
DSC Management	(8,160)	(8,160)
DSC of Nursing	(174,975)	(174,975)
DS Business School	(83,800)	(83,800)
DS Centre for Innovation & Leadership	(4,164,000)	(3,620,000)
DSC of Pharmacy	(2,414,565)	(2,414,565)
DS Institute of Technology	1,388	1,388
D S P U C	(4,596)	(4,596)
D S Evening College	2,749	2,749
DSCE-ICSE	175,000	-
Total	(8,958,361)	7,628,774

B.P. Rao & Co. Bangalore 560 004 Chartered Accountants

PRINCIPAL
Dayananda Sagar College of Dental Sciences
Kumaraswamy Layout,
Bangalore - 560 078.

Dayananda Sagar College of Dental Sciences

Balance Sheet as at : 31st March 2019

(Figures in Rs)

Particulars	Note No	As at 31st March 2019	As at 31st March 2018
1	2	3	4
I. CAPITAL FUND AND LIABILITIES			
(1) Reserves and Surplus			
(a) General Fund	1	42,574,193	34,723,395
(2) Current Liabilities			
(a) Payables	2	1,990,725	3,398,574
(b) Other Current Liabilities	3	6,562,433	4,709,158
(c) Short - Term Provisions	4	3,877,269	3,496,365
(3) Branch / Division	5	(19,832,880)	(8,958,361)
TOTAL		35,171,741	37,369,133
II. ASSETS			
(1) Non - Current Assets			
(a) Fixed Assets			
- Tangible Assets	6	33,954,578	34,289,309
(b) Other Non - Current Assets	7	17,200	17,200
(2) Current Assets			
(a) Cash and Cash Equivalents	8	519,602	808,331
(b) Short Term Loans and Advances	9	160,456	457,963
(c) Other Current Assets	10	519,905	1,796,330
TOTAL		35,171,741	37,369,133
		(0)	(0)

for Mahatma Gandhi Vidya Peetha Trust

As per our report of even date
for B.P.Rao & Co.,
Chartered Accountants
Firm Reg.No - 003116S

(Trustee)

(Trustee)

B.P. Rao & Co., Bangalore 560 004 Chartered Accountants

(B.Harish Rao)
Partner
M.No - 029500

PRINCIPAL
Dayananda Sagar College of Dental Sciences
Kumaraswamy Layout,
Bangalore - 560 078.

Dayananda Sagar College of Dental Sciences

Income and Expenditure Statement for the year ended : 31st March 2019

(Figures in Rs)

	Particulars	Note No	As at 31st March 2019	As at 31st March 2018
	Incomes			
I.	Course \ Tuition Fees	11	77,186,395	75,078,780
II.	Other Income	12	6,432,397	5,214,165
III.	**Total Income (I + II)**		83,618,792	80,292,945
	Expenses			
	- Building Maintenance		7,973,912	5,368,778
	- Employee Benefits Expense	13	49,613,177	44,171,090
	- Depreciation and Amortization	6	5,294,100	5,241,125
	- Other Expenses	14	12,886,803	13,162,918
IV.	**Total Expenses**		75,767,992	67,943,912
V.	**Excess (Deficit) for the period (III - IV)**		7,850,799	12,349,033

for Mahatma Gandhi Vidya Peetha Trust

As per our report of even date
for B.P.Rao & Co.,
Chartered Accountants
Firm Reg.No - 003116S

(Trustee) (Trustee)

(B.Harish Rao)
Partner
M.No - 029500

PRINCIPAL
Dayananda Sagar College of Dental Sciences
Kumaraswamy L
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Dayananda Sagar College of Dental Sciences

Note: 1

Reserves and Surplus

(Figures in Rs)

Particulars	As at 31st March 2019	As at 31st March 2018
General Reserve		
Opening Balance	34,723,395	22,374,361
Add: Excess of Income over Expenditure	7,850,799	12,349,033
Less: Utilised/ transferred during the year	-	-
Closing Balance	42,574,193	34,723,395
Total	**42,574,193**	**34,723,395**

Note: 2

Payables

(Figures in Rs)

Particulars	As at 31st March 2019	As at 31st March 2018
Total outstanding due to Others (Annexure - I)	1,990,725	3,398,574
Total	**1,990,725**	**3,398,574**

Note: 3

Other current liabilities

(Figures in Rs)

Particulars	As at 31st March 2019	As at 31st March 2018
College Deposit (Annexure - II)	300,000	540,000
Library Deposit (Annexure - III)	188,000	332,000
Advance Fee 2018-19	-	3,291,660
Advance Fee 2019-20	5,070,900	-
Education Loan & Other Fees	264,750	50,000
NSS Fees	47,300	-
RGUHS EXAM FEES	331,200	-
Scholarship	152,905	128,500
Exam remuneration	38,490	197,997
Statutory liabilities:		
Income Tax deducted at source	168,888	169,001
Total	**6,562,433**	**4,709,158**

PRINCIPAL
Dayananda Sagar College of Dental Sciences
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B.P. Rao & Co., Bangalore 560 004 Chartered Accountants

Dayananda Sagar College of Dental Sciences

Note: 4

Short term provisions

(Figures in Rs)

Particulars	As at 31st March 2019	As at 31st March 2018
Provision for Employee Benefits		
Provision for other employee benefits (Annexure - IV)	3,877,269	3,496,365
Total	3,877,269	3,496,365

Note: 5

Branch / Division

(Figures in Rs)

Particulars	As at 31st March 2019	As at 31st March 2018
MGVP Trust	27,634,426	16,243,707
DSC of Engineering	(621,447)	(614,387)
DSC Management	(8,160)	(8,160)
DSC of Nursing	(174,975)	(174,975)
DS Business School	(83,800)	(83,800)
DS Centre for Innovation & Leadership	(4,665,000)	(4,164,000)
DSC of Pharmacy	(2,425,515)	(2,414,565)
DS Institute of Technology	4,198	1,388
D S P U C	(4,596)	(4,596)
D S Evening College	2,749	2,749
DSCE-ICSE	175,000	175,000
Total	(19,832,880)	(8,958,361)

B.P. Rao & Co., Bangalore 560 004 Chartered Accountants

PRINCIPAL
Dayananda Sagar College of Dental Sciences
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Dayananda Sagar College of Dental Sciences

Note: 7

Other non-current assets

(Figures in Rs)

Particulars	As at 31st March 2019	As at 31st March 2018
Deposit - Gas Cylinder	17,200	17,200
Total	17,200	17,200

Note: 8

Cash and cash equivalents

(Figures in Rs)

Particulars	As at 31st March 2019	As at 31st March 2018
Cash	2,855	-
Vijaya Bank Acc. 13828	516,747	808,331
Total	519,602	808,331

Note: 9

Short-term loans and advances

(Figures in Rs)

Particulars	As at 31st March 2019	As at 31st March 2018
Adv.Principal DSCDS	-	24,583
Prepaid expenses	110,811	-
Avanttec Laboratories Pvt Ltd	-	14,540
Nanjundaswamy	49,645	-
Cooltech	-	138,840
CSTONE SOFTWARE SOLUTIONS PVT LTD	-	280,000
Total	160,456	457,963

Note: 10

Other current assets

(Figures in Rs)

Particulars	As at 31st March 2019	As at 31st March 2018
Mediclaim insurance-staff	27,315	30,070
Tution Fees Receivable	492,590	1,766,260
Total	519,905	1,796,330

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PRINCIPAL
Dayananda Sagar College of Dental Sciences
Kumaraswamy Layout,
Bangalore - 560 078.

Dayananda Sagar College of Dental Sciences

Note: 11

Course / Tuition Fees

(Figures in Rs)

Particulars	As at 31st March 2019	As at 31st March 2018
Tuition Fees (Annexure - V)	74,511,320	72,132,015
Term Fees (Repeaters)	1,998,675	2,144,205
Arrears Fees	676,400	802,560
Total	77,186,395	75,078,780

Note: 12

Other Income

(Figures in Rs)

Particulars	As at 31st March 2019	As at 31st March 2018
Recoveries(fine)	129,020	131,000
Interest on Savings Bank Account	86,860	131,080
Misc Income	230,467	483,187
O.P.D. Treatment Charges	5,566,482	3,793,612
Mediclaim Insurance	188,340	201,560
Creditors Written off	53,138	24,961
PDC & TC Fees	15,700	13,325
Library Fine	980	240
Record Book Charges	4,400	5,900
Internship Fee	37,010	46,300
Unclaimed Deposits (OLD)	120,000	383,000
Total	6,432,397	5,214,165

Note: 13

Employee benefits expense

(Figures in Rs)

Particulars	As at 31st March 2019	As at 31st March 2018
P.F.Administrative Charges	40,380	50,789
ESI Empoyer Contribution	98,156	98,397
PF - Employer	467,006	509,119
Salary and Wages	46,003,348	43,380,831
Gratuity	2,989,137	131,954
Staff Welfare	15,150	-
Total	49,613,177	44,171,090

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PRINCIPAL
Dayananda Sagar College of Dental Sciences
Kumaraswamy Layout
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Dayananda Sagar College of Dental Sciences

Note: 14

Other expenses

(Figures in Rs)

Particulars	As at 31st March 2019	As at 31st March 2018
Admission & Registration	-	616,900
Advertising &publicity	-	157,798
Affiliation & Registration	703,000	691,000
Aprons / Uniforms	50,534	66,461
Bank Charges	19,822	15,451
Clinical & Medical Facilities Charges	200,000	264,597
Consultancy Charges	1,865,000	2,404,112
Corporation Tax	385,762	363,131
Exam Expenses	339,232	424,534
Function,Meeting & Seminars	235,563	45,260
Inspection Expenses	100,000	-
Journal & Subscription	2,250	1,109,126
Lab Consumbles	5,677,303	4,131,074
Lab Maintenance charges	312,820	325,903
Labour Welfare Fund - Employer's Contribution	3,040	2,880
Mediclaim Expenses	182,951	168,412
Miscellaneous Expenses	67,000	35,840
Newspapers & Periodicals	6,657	4,763
Office Maintenance	79,355	152,944
P.T.Renewal Fees	2,500	2,500
Printing & Stationery	384,715	176,572
Electrical Items	187,132	107,990
Vehicle Insurance & Tax	22,023	-
Refreshments	13,959	28,751
Repair & Maintenance (Annexure - VI)	2,046,185	1,866,919
Total	12,886,803	13,162,918

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PRINCIPAL
Dayananda Sagar College of Dental Sciences
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Dayananda Sagar College of Dental Sciences
Notes forming part of accounts as at March 31, 2019

Annexure - I
Sundry Creditors

(Figures in Rs)

Particulars	As at 31st March 2019	As at 31st March 2018
Confident Sales India Pvt. Ltd	2,950	5,015
Dr.Girish Krishna Murthy	27,000	27,000
V5 Techsol India LLP	11,446	45,902
International Dental Systems	1,468,705	1,468,705
Maridi Eco Industries Pvt. Ltd	17,560	17,560
Pharma Lines	131,769	108,888
Best Dental & Surgical	639,495	881,773
Eshamount Technologies	34,815	34,815
Jamuna International	98,727	76,527
South (India) Pest Control Pvt Ltd	28,382	14,462
Advanced Technoline Services	10,030	4,306
Balaji Printers	28,728	4,032
Dwaraka Grand	17,943	8,830
Ids Denmed Pvt. Ltd.	15,368	15,368
Innovative Business Solutions	19,903	14,720
Allengers Medical Systems Ltd	(14,263)	-
Adroitt Medisys Solutions	1,680	-
Adya Techno Solutions	9,971	-
Aqua Tech Engineering	(24,636)	-
Ashok A C	18,000	-
Avanttec Laboratories Pvt Ltd	363	-
Care Cool Systems	12,998	-
Chandrappa H N	9,000	-
Cstone Software Solutions Pvt Ltd	(280,000)	-
Hardware Nation	139,472	-
H.M.Enterprises	10,620	-
Libral Traders Pvt Ltd	2,040	-
Meraj Industries	71,230	-
Msquare Innotech Solutions	120,391	-
Nilkamal Ltd	14,145	-
Nishka Electrical Co	33,812	-
Pinkblue.In	(5,190)	-
Prakash Babu M N	19,800	-
Ravindra R	(28,518)	-
R.V.Cheluvamurthy	939	-
Shobha Naidu	18,000	-
Sirona Dental Systems Pvt Ltd	(29,500)	-
Sumax Automation Systems	15,753	-
Universal Scienctific Works	23,704	-
Vsp Network Solutions	57,868	-
Welcare Orthodontics	299	-
Siddalingeshwara Enterprises	(20,087)	-
S J R Dental Equipments	(739,987)	6,018
Lawrence & Mayo India Pvt. Ltd	-	162,656
Printech Corporation	-	3,260
Scope Granites & Marbles Llp	-	15,746
Siddeswara Swamy Enterprises	-	10,318
Sri Siddeswara Auto Parts	-	16,726
Surgident Corporation	-	26,906
Dr Nadig R S	-	27,000
Burma Automotive Pvt Ltd	-	7,398
Dentspro India Pvt Ltd	-	95,823
Dr.Parswanath	-	31,500
Dr.R.V.Krishna Rao	-	31,500
Lab Reagents & Allied Products	-	22,095
Prithvi Book Agency	-	31,043
Dsi Intl Food Courts	-	806
Universal Scienctific Works	-	91,016
Venus Arts	-	90,860
Total	1,990,725	3,398,574

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Annexure - II

College Deposit

(Figures in Rs)

Particulars	As at 31st March 2019	As at 31st March 2018
College Deposit - 2010 - 11 Batch	-	75,000
College Deposit - 2011 - 12 Batch	148,000	183,000
College Deposit - 2012 - 13 Batch	140,000	270,000
College Deposit - 2013-14 Batch	12,000	12,000
Total	300,000	540,000

Dayananda Sagar College of Dental Sciences

Annexure - III

Library Deposit

(Figures in Rs)

Particulars	As at 31st March 2019	As at 31st March 2018
Library Deposit - 2010 - 11 Batch	-	45,000
Library Deposit - 2011 - 12 Batch	89,000	110,000
Library Deposit - 2012 - 13 Batch	84,000	162,000
Library Deposit - 2013 - 14 Batch	3,000	3,000
Library Deposit - 2015 - 16 Batch	3,000	3,000
Library Deposit - 2016 - 17 Batch	3,000	3,000
Library Deposit - 2017 - 18 Batch	6,000	6,000
Total	188,000	332,000

Annexure - IV

Provision for Employee Benefits

(Figures in Rs)

Particulars	As at 31st March 2019	As at 31st March 2018
ESI Employee's Contribution Payable	3,016	3,378
P.F. Employee's Payable	38,388	38,830
Salary Payable	3,786,096	3,402,437
Provisions for expenses	49,769	51,720
Total	3,877,269	3,496,365

Annexure - V

Tuition Fees

(Figures in Rs)

Particulars	As at 31st March 2019	As at 31st March 2018
Tuition Fees I Year B.D.S	11,640,320	10,428,060
Tuition Fees II Year B.D.S	8,233,500	12,955,000
Tuition Fees III Year B.D.S	14,465,800	13,853,655
Tuition Fees IV Year B.D.S	14,302,500	14,540,700
Tuition Fees I Year M.D.S	11,771,100	7,948,600
Tuition Fees II Year M.D.S	7,948,100	6,150,000
Tuition Fees III Year M.D.S	6,150,000	6,256,000
Total	74,511,320	72,132,015

Annexure - VI

Repair and Maintenance

(Figures in Rs)

Particulars	As at 31st March 2019	As at 31st March 2018
R & M - Equipments	1,980,211	1,822,940
R & M - PPC	19,625	14,720
R & M - Vehicle	46,349	29,259
Total	2,046,185	1,866,919

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Dayananda Sagar College of Dental Sciences
Balance Sheet as at : 31st March 2020

(Figures in Rs)

Particulars	Note.No	As at 31st March 2020	As at 31st March 2019
1	2	3	4
I. CAPITAL FUND AND LIABILITIES			
(1) Reserves and Surplus			
(a) General Fund	1	6,06,70,090	4,25,74,193
(2) Current Liabilities			
(a) Payables	2	18,60,673	19,90,725
(b) Other Current Liabilities	3	72,32,045	65,62,433
(c) Short - Term Provisions	4	36,57,558	38,77,269
(3) Branch / Division	5	(3,79,12,986)	(1,98,32,880)
TOTAL		**3,55,07,380**	**3,51,71,741**
II. ASSETS			
(1) Non - Current Assets			
(a) Fixed Assets	6		
- Tangible Assets		3,18,99,078	3,39,54,578
(b) Other Non - Current Assets	7	17,200	17,200
(2) Current Assets			
(a) Cash and Cash Equivalents	8	33,26,781	5,19,602
(b) Short Term Loans and Advances	9	23,044	1,60,456
(c) Other Current Assets	10	2,41,277	5,19,905
TOTAL		**3,55,07,380**	**3,51,71,741**

for Mahatma Gandhi Vidya Peetha Trust

As per our report of even date
for B.P.Rao & Co.,
Chartered Accountants
Firm Reg.No - 003116S

(Trustee) (Trustee)

B.P. Rao & Co., Bangalore 560 004 Chartered Accountants

(B.Harish Rao)
Partner
M.No - 029500

Place: Bengaluru
Date: 30/12/2020

PRINCIPAL
Dayananda Sagar College of Dental Sciences
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Dayananda Sagar College of Dental Sciences

Income and Expenditure Statement for the year ended : 31st March 2020

(Figures in Rs)

	Particulars	Note No	As at 31st March 2020	As at 31st March 2019
	Incomes			
I.	Course \ Tuition Fees	11	7,69,55,991	7,71,86,395
II.	Other Income	12	71,29,069	64,32,397
III.	**Total Income (I + II)**		8,40,85,060	8,36,18,792
	Expenses			
	- Building Maintenance		26,34,023	79,73,912
	- Employee Benefits Expense	13	4,54,10,505	4,96,16,217
	- Depreciation and Amortization	6	53,66,258	52,94,100
	- Other Expenses	14	1,25,78,377	1,28,83,763
IV.	**Total Expenses**		6,59,89,163	7,57,67,992
V.	**Excess (Deficit) for the period (III - IV)**		**1,80,95,897**	**78,50,799**

for Mahatma Gandhi Vidya Peetha Trust

(Trustee)

(Trustee)

Place: Bengaluru
Date: 30/12/2020

As per our report of even date
for B.P.Rao & Co.,
Chartered Accountants
Firm Reg.No - 003116S

B.P.Rao & Co. Bangalore 560 004 Chartered Accountants

(B.Harish Rao)
Partner
M.No - 029500

PRINCIPAL
Dayananda Sagar College of Dental Sciences
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Dayananda Sagar College of Dental Sciences

Note: 1
Reserves and Surplus

(Figures in Rs)

Particulars	As at 31st March 2020	As at 31st March 2019
General Reserve		
Opening Balance	4,25,74,193	3,47,23,395
Add: Excess of Income over Expenditure	1,80,95,897	78,50,799
Less: Utilised/ transferred during the year	-	-
Closing Balance	6,06,70,090	4,25,74,193
Total	**6,06,70,090**	**4,25,74,193**

Note: 2
Payables

(Figures in Rs)

Particulars	As at 31st March 2020	As at 31st March 2019
Total outstanding due to Others (Annexure - I)	18,60,673	19,90,725
Total	**18,60,673**	**19,90,725**

Note: 3
Other current liabilities

(Figures in Rs)

Particulars	As at 31st March 2020	As at 31st March 2019
College Deposit (Annexure - II)	1,42,000	3,00,000
Library Deposit (Annexure - III)	96,000	1,88,000
Advance Fee 2019-20	-	50,70,900
ADVANCE FEE - 2020-2021	60,65,540	-
Education Loan & Other Fees	6,04,480	2,64,750
NSS Fees	-	47,300
RGUHS EXAM FEES	-	3,31,200
Dhantabhagya A/C	28,500	-
Scholarship	10,520	1,52,905
Exam remuneration	-	38,490
Statutory liabilities:		
Duties and taxes	2,85,005	1,68,888
Total	**72,32,045**	**65,62,433**

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PRINCIPAL
Dayananda Sagar College of Dental Sciences
Kumaraswamy Layout,
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Dayananda Sagar College of Dental Sciences

Note: 4
Short term provisions

(Figures in Rs)

Particulars	As at 31st March 2020	As at 31st March 2019
Provision for Employee Benefits		
Provision for other employee benefits (Annexure - IV)	36,57,558	38,77,269
Total	**36,57,558**	**38,77,269**

Note: 5
Branch / Division

(Figures in Rs)

Particulars	As at 31st March 2020	As at 31st March 2019
MGVP Trust	4,62,08,412	2,76,34,426
DSC of Engineering	(6,28,327)	(6,21,447)
DSC Management	(8,160)	(8,160)
DSC of Nursing	(1,74,975)	(1,74,975)
DS Business School	(83,800)	(83,800)
DS Centre for Innovation & Leadership	(51,52,000)	(46,65,000)
DSC of Pharmacy	(24,25,515)	(24,25,515)
DS Institute of Technology	4,198	4,198
D S P U C	(4,596)	(4,596)
D S Evening College	2,749	2,749
DSCE-ICSE	1,75,000	1,75,000
Total	**(3,79,12,986)**	**(1,98,32,880)**

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PRINCIPAL
Dayananda Sagar College of Dental Sciences
Kumaraswamy L
Bangalore - 560

Dayananda Sagar College of Dental Sciences
Notes forming part of accounts as at March 31, 2020

Note: 6
Fixed Assets

(Figures in Rs)

Sl. No.	Nature of the Asset	Gross Block					Depreciation Block					Net Block	
		As at April 01, 2019	Addition > 180 Days	Addition < 180 Days	Disposals during the year	As at March 31, 2020	Rate of Depr	On Opening Balance	Addition > 180 Days	Addition < 180 Days	As at March 31, 2020	As at March 31, 2020	As at March 31, 2019
A	Tangible												
(1)	Building	90,57,974	-	-	-	90,57,974	10%	9,05,797			9,05,797	81,52,177	90,57,974
(2)	Furniture & Fixtures	37,62,247	52,923	-	-	38,15,170	10%	3,76,225	5,292	-	3,81,517	34,33,653	37,62,247
(3)	Computers	4,31,160	-	-	-	4,31,160	40%	1,72,464	-	-	1,72,464	2,58,696	4,31,160
(4)	Library Books	14,48,067	-	-	-	14,48,067	40%	5,79,227	-	-	5,79,227	8,68,840	14,48,067
(5)	Goddess Saraswathi Statue	6,402	-	-	-	6,402	15%	960	-	-	960	5,442	6,402
(6)	Lab Equipments	1,74,19,289	57,820	16,12,065	-	1,90,89,174	15%	26,12,893	8,673	1,20,905	27,42,471	1,63,46,702	1,74,19,289
(7)	Other Equipments	17,40,927	-	-	-	17,40,927	15%	2,61,139	-	-	2,61,139	14,79,788	17,40,927
(8)	Electrical Fittings	11,339	-	-	-	11,339	10%	1,134	-	-	1,134	10,205	11,339
(9)	Motor Vehicles	70,054	-	-	-	70,054	15%	10,508	-	-	10,508	59,546	70,054
(10)	Computer software	7,119	2,80,000	-	-	2,87,119	40%	2,848	1,12,000	-	1,14,848	1,72,271	7,119
(11)	Vehicles(mobile)	-	13,07,950	-	-	13,07,950	15%	-	1,96,193	-	1,96,193	11,11,758	-
	Total	**3,39,54,578**	**16,98,693**	**16,12,065**	**-**	**3,72,65,336**		**49,23,195**	**3,22,158**	**1,20,905**	**53,66,258**	**3,18,99,078**	**3,39,54,578**
	Previous year	3,42,89,309	8,45,540	41,13,830	-	3,92,48,679		45,54,287	2,18,412	5,21,401	52,94,100	3,39,54,578	3,42,89,309

B.P. Rao & Co., Chartered Accountants, Bangalore 560 004

PRINCIPAL
Dayananda Sagar College of Dental Sciences
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Dayananda Sagar College of Dental Sciences

Note: 7

Other non-current assets *(Figures in Rs)*

Particulars	As at 31st March 2020	As at 31st March 2019
Deposit - Gas Cylinder	17,200	17,200
Total	**17,200**	**17,200**

Note: 8

Cash and cash equivalents *(Figures in Rs)*

Particulars	As at 31st March 2020	As at 31st March 2019
Cash	-	2,855
Vijaya Bank Acc. 13828	33,26,781	5,16,747
Total	**33,26,781**	**5,19,602**

Note: 9

Short-term loans and advances *(Figures in Rs)*

Particulars	As at 31st March 2020	As at 31st March 2019
Prepaid expenses	23,044	1,10,811
Nanjundaswamy	-	49,645
Total	**23,044**	**1,60,456**

Note: 10

Other current assets *(Figures in Rs)*

Particulars	As at 31st March 2020	As at 31st March 2019
Mediclaim insurance-staff	26,467	27,315
Tution Fees Receivable	2,14,810	4,92,590
Total	**2,41,277**	**5,19,905**

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PRINCIPAL
Dayananda Sagar College of Dental Sciences
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Dayananda Sagar College of Dental Sciences

Note: 11
Course / Tuition Fees *(Figures in Rs)*

Particulars	As at 31st March 2020	As at 31st March 2019
Tuition Fees (Annexure - V)	7,51,56,731	7,45,11,320
Term Fees (Repeaters)	16,07,200	19,98,675
Arrears Fees	1,92,060	6,76,400
Total	**7,69,55,991**	**7,71,86,395**

Note: 12
Other Income *(Figures in Rs)*

Particulars	As at 31st March 2020	As at 31st March 2019
Recoveries(fine)	1,00,540	1,29,020
Interest on Savings Bank Account	1,62,222	86,860
Misc Income	8,04,713	2,30,467
O.P.D. Treatment Charges	55,57,350	55,66,482
Medicl im Insurance	1,63,520	1,88,340
Credito s Written off	46,624	53,138
PDC & TC Fees	58,950	15,700
Library Fine	-	980
Record Book Charges	4,300	4,400
Internship Fee	-	37,010
Unclaimed Deposits (OLD)	2,29,000	1,20,000
Identity Card Fees	1,850	-
Total	**71,29,069**	**64,32,397**

Note: 13
Employee benefits expense *(Figures in Rs)*

Particulars	As at 31st March 2020	As at 31st March 2019
P.F.Administrative Charges	36,606	40,380
ESI Empoyer Contribution	27,929	98,156
Labour Welfare Fund - Employer's Contribution	2,920	3,040
PF - Employer	4,41,527	4,67,006
Salary and Wages	4,42,12,411	4,60,03,348
Gratuity	6,79,526	29,89,137
Staff Welfare	-	15,150
Conveyance Charges	9,586	-
Total	**4,54,10,505**	**4,96,16,217**

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Dayananda Sagar College of Dental Sciences

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Note: 14

Other expenses

(Figures in Rs)

Particulars	As at 31st March 2020	As at 31st March 2019
Admission & Registration	1,79,250	-
Advertising &publicity	22,030	-
Affiliation & Registration	5,41,000	7,03,000
Aprons / Uniforms	61,120	50,534
Bank Charges	13,303	19,822
Clinical & Medical Facilities Charges	1,50,000	2,00,000
Consultancy Charges	12,82,500	18,65,000
Corporation Tax	-	3,85,762
Exam Expenses	3,83,653	3,39,232
Function,Meeting & Seminars	2,12,928	2,35,563
Inspection Expenses	25,010	1,00,000
Journal & Subscription	14,32,093	2,250
Lab Consumbles	47,88,769	56,77,303
Lab Maintenance charges	2,48,066	3,12,820
Medical Expenses	1,88,328	-
Mediclaim Expenses	1,43,011	1,82,951
Miscellaneous Expenses	16,000	67,000
Newspapers & Periodicals	5,672	6,657
Office Maintenance	95,060	79,355
P.T.Renewal Fees	2,500	2,500
Printing & Stationery	57,315	3,84,715
Electrical Items	1,04,961	1,87,132
Vehicle Insurance & Tax	50,207	22,023
Refreshments	35,700	13,959
R & M of Furniture and Fixtures	2,74,319	-
Repair & Maintenance (Annexure - VI)	20,04,802	20,46,185
STIPEND	1,49,135	-
Sports & Cultural Expenses	1,11,645	-
Total	**1,25,78,377**	**1,28,83,763**

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Dayananda Sagar College of Dental Sciences
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Dayananda Sagar College of Dental Sciences
Notes forming part of accounts as at March 31, 2020

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nnexure - I
undry Creditors

(Figures in Rs)

Particulars	As at 31st March 2020	As at 31st March 2019
ri Sainatha Enterprises	21,820	-
.V.Cheluvamurthy	732	939
RI SKANDHA ENTERPRISES	30,750	-
umukha Enterprises	19,300	-
ri Sumukh Associates	20,700	-
S DENTAL SUPPLY	1,04,139	-
.S.Enterprises	22,580	-
ITHUL FAB	16,215	-
N MARKETING	9,440	-
ODERN MEDICARE	6,451	-
INAKEE ENTERPRISES	1,97,060	-
rabha Pharma	2,15,931	-
ODRICKS INDUSTRIES	(24,78,000)	-
HRI SIDDHESHWARA ENTERPRISES	7,375	-
HR AUTOMOBILES & SERVICE CENTER	1,312	-
aitech Medical Solutions	15,000	-
.H.T.ELITE	(2,000)	-
Manjunatha Interiors	4,536	-
MANUSHREE SURGICAL	10,911	-
Bruhat Infocomm Pvt Ltd	5,074	-
CURADEN	12,400	-
Crowndent Dental Equipments	10,030	-
Fujifilm India Pvt Ltd	4,000	-
Gayathri Surgicals	3,640	-
Confident Sales India Pvt. Ltd	10,910	2,950
Dr.Girish Krishna Murthy	-	27,000
V5 Techsol India LLP	-	11,446
International Dental Systems	14,68,705	14,68,705
Maridi Eco Industries Pvt. Ltd	-	17,560
Pharma Lines	93,539	1,31,769
Best Dental & Surgical	8,71,082	6,39,495
Eshamount Technologies	-	34,815
Jamuna International	82,284	98,727
South (India) Pest Control Pvt Ltd	6,952	28,382
Advanced Technoline Services	(10,030)	10,030
Care Cool Systems	7,788	12,998
Ids Denmed Pvt. Ltd	15,368	15,368
Innovative Business Solutions	19,903	19,903
Adya Techno Solutions	16,520	9,971
Pinkblue.In	(5,190)	(5,190)
BALAJI ELECTRICALS	43,461	-
Bhavani Agencies	71,036	-
Burma Automotive Pvt Ltd	5,153	-
Universal Scienctific Works	29,617	23,704
S J R Dental Equipments	8,74,149	(7,39,987)
Welcare Orthodontics	30	299
Balaji Printers	-	28,728
Dwaraka Grand	-	17,943
Aqua Tech Engineering	-	(24,636)
Ashok A C	-	18,000
Avanttec Laboratories Pvt Ltd	-	363
Chandrappa H N	-	9,000
Cstone Software Solutions Pvt Ltd	-	(2,80,000)
Hardware Nation	-	1,39,472
H.M.Enterprises	-	10,620
Allengers Medical Systems Ltd	-	(14,263)
Adroitt Medisys Solutions	-	1,680
Libral Traders Pvt Ltd	-	2,040
Maruj Industries	-	71,230
Maquare Innotech Solutions	-	1,20,391
Nilkamal Ltd	-	14,145
Nishka Electrical Co	-	33,812
Prakash Babu M N	-	19,800
Ravindra R	-	(28,518)
Bhobha Naidu	-	18,000
Birona Dental Systems Pvt Ltd	-	(29,500)
Bumax Automation Systems	-	15,753
Vap Network Solutions	-	57,868
Siddalingeshwara Enterprises	-	(20,087)
Total	**18,60,673**	**19,90,725**

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Dayananda Sagar College of Dental Sciences

Annexure - II
College Deposit

(Figures in Rs)

Particulars	As at 31st March 2020	As at 31st March 2019
College Deposit - 2011 - 12 Batch	-	1,48,000
College Deposit - 2012 - 13 Batch	1,30,000	1,40,000
College Deposit - 2013-14 Batch	12,000	12,000
Total	**1,42,000**	**3,00,000**

Annexure - III
Library Deposit

(Figures in Rs)

Particulars	As at 31st March 2020	As at 31st March 2019
Library Deposit - 2011 - 12 Batch	-	89,000
Library Deposit - 2012 - 13 Batch	78,000	84,000
Library Deposit - 2013 - 14 Batch	3,000	3,000
Library Deposit - 2015 - 16 Batch	-	3,000
Library Deposit - 2016 - 17 Batch	3,000	3,000
Library Deposit - 2017 - 18 Batch	6,000	6,000
Library Deposit	6,000	-
Total	**96,000**	**1,88,000**

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Dayananda Sagar College of Dental Sciences

Annexure - IV
Provision for Employee Benefits

(Figures in Rs)

Particulars	As at 31st March 2020	As at 31st March 2019
ESI Employee's Contribution Payable	538	3,016
P.F. Employee's Payable	35,099	38,388
Salary Payable	34,79,572	37,86,096
Provisions for expenses	1,42,349	49,769
Total	**36,57,558**	**38,77,269**

Annexure - V
Tuition Fees

(Figures in Rs)

Particulars	As at 31st March 2020	As at 31st March 2019
Tuition Fees I Year B.D.S	1,23,77,880	1,16,40,320
Tuition Fees II Year B.D.S	1,10,83,700	82,33,500
Tuition Fees III Year B.D.S	85,78,500	1,44,65,800
Tuition Fees IV Year B.D.S	1,22,74,300	1,43,02,500
Tuition Fees I Year M.D.S	1,21,27,101	1,17,71,100
Tuition Fees II Year M.D.S	1,07,67,150	79,48,100
Tuition Fees III Year M.D.S	79,48,100	61,50,000
Total	**7,51,56,731**	**7,45,11,320**

Annexure - VI
Repair and Maintenance

(Figures in Rs)

Particulars	As at 31st March 2020	As at 31st March 2019
R & M - Equipments	19,43,277	19,80,211
R & M - PPC	8,612	19,625
R & M - Vehicle	52,913	46,349
Total	**20,04,802**	**20,46,185**

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PRINCIPAL
Dayananda Sagar College of Dental Sciences
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Dayananda Sagar College of Dental Sciences
Balance Sheet as at : 31st March 2021

(Figures in Rs)

Particulars	Note No	As at 31st March 2021	As at 31st March 2020
1	2	3	4
I. CAPITAL FUND AND LIABILITIES			
(1) Reserves and Surplus			
(a) General Fund	1	7,76,97,425	6,06,70,090
(2) Current Liabilities			
(a) Payables	2	36,15,200	18,60,673
(b) Other Current Liabilities	3	4,73,605	72,32,045
(c) Short - Term Provisions	4	37,45,474	36,57,558
(3) Branch / Division	5	(4,57,55,131)	(3,79,12,986)
TOTAL		3,97,76,574	3,55,07,380
II. ASSETS			
(1) Non - Current Assets			
(a) Fixed Assets	6		
- Tangible Assets		3,15,10,853	3,18,99,078
(b) Other Non - Current Assets	7	17,200	17,200
(2) Current Assets			
(a) Cash and Cash Equivalents	8	46,50,047	33,26,781
(b) Short Term Loans and Advances	9	-	23,044
(c) Other Current Assets	10	35,98,473	2,41,277
TOTAL		3,97,76,574	3,55,07,380

for Mahatma Gandhi Vidya Peetha Trust

(Trustee)
Place: Bengaluru
Date: 05/02/2022

(Trustee)

As per our report of even date
for B.P.Rao & Co.,
Chartered Accountants
Firm Reg.No - 003116S

B.P. Rao & Co. Bangalore 560 004 Chartered Accountants

(B.Harish Rao)
Partner
M.No - 029500

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Dayananda Sagar College of Dental Sciences

Income and Expenditure Statement for the year ended : 31st March 2021

(Figures in Rs)

	Particulars	Note No	As at 31st March 2021	As at 31st March 2020
	Incomes			
I.	Course \ Tuition Fees	11	7,72,44,389	7,69,55,991
II.	Other Income	12	55,28,228	71,29,069
III.	**Total Income (I + II)**		8,27,72,617	8,40,85,060
	Expenses			
	- Building Maintenance		25,29,663	26,34,023
	- Employee Benefits Expense	13	4,90,91,707	4,54,10,505
	- Depreciation and Amortization	6	50,54,093	53,66,258
	- Other Expenses	14	90,69,818	1,25,78,377
IV.	**Total Expenses**		6,57,45,281	6,59,89,163
V.	**Excess (Deficit) for the period (III - IV)**		**1,70,27,335**	**1,80,95,897**

for Mahatma Gandhi Vidya Peetha Trust

(Trustee)
Place: Bengaluru
Date: 05/02/2022

(Trustee)

As per our report of even date
for B.P.Rao & Co.,
Chartered Accountants
Firm Reg.No - 003116S

(B.Harish Rao)
Partner
M.No - 029500

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Note: 1
Reserves and Surplus

(Figures in Rs)

Particulars	As at 31st March 2021	As at 31st March 2020
General Reserve		
Opening Balance	6,06,70,090	4,25,74,193
Add: Excess of Income over Expenditure	1,70,27,335	1,80,95,897
Less: Utilised/ transferred during the year	-	-
Closing Balance	7,76,97,425	6,06,70,090
Total	**7,76,97,425**	**6,06,70,090**

Note: 2
Payables

(Figures in Rs)

Particulars	As at 31st March 2021	As at 31st March 2020
Total outstanding due to Others (Annexure - I)	36,15,200	18,60,673
Total	**36,15,200**	**18,60,673**

Note: 3
Other current liabilities

(Figures in Rs)

Particulars	As at 31st March 2021	As at 31st March 2020
College Deposit (Annexure - II)	12,000	1,42,000
Library Deposit (Annexure - III)	21,000	96,000
ADVANCE FEE - 2020-2021	-	60,65,540
Education Loan & Other Fees	-	6,04,480
Dhantabhagya A/C	-	28,500
Scholarship	10,520	10,520
Exam remuneration	1,29,660	-
Fees Refundable	65,000	-
Study Grants	60,000	-
Statutory liabilities:		
Duties and taxes	1,75,425	2,85,005
Total	**4,73,605**	**72,32,045**

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PRINCIPAL
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Dayananda Sagar College of Dental Sciences

Note: 4
Short term provisions

(Figures in Rs)

Particulars	As at 31st March 2021	As at 31st March 2020
Provision for Employee Benefits		
Provision for other employee benefits (Annexure - IV)	37,45,474	36,57,558
Total	**37,45,474**	**36,57,558**

Note: 5
Branch / Division

(Figures in Rs)

Particulars	As at 31st March 2021	As at 31st March 2020
MGVP Trust	5,50,17,533	4,62,08,412
DSC of Engineering	(11,45,303)	(6,28,327)
DSC Management	(8,160)	(8,160)
DSC of Nursing	(1,74,975)	(1,74,975)
DS Business School	(83,800)	(83,800)
DS Centre for Innovation & Leadership	(56,02,000)	(51,52,000)
DSC of Pharmacy	(24,25,515)	(24,25,515)
DS Institute of Technology	4,198	4,198
D S P U C	(4,596)	(4,596)
D S Evening College	2,749	2,749
DSCE-ICSE	1,75,000	1,75,000
Total	**(4,57,55,131)**	**(3,79,12,986)**

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PRINCIPAL
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Note: 7
Other non-current assets

(Figures in Rs)

Particulars	As at 31st March 2021	As at 31st March 2020
Deposit - Gas Cylinder	17,200	17,200
Total	**17,200**	**17,200**

Note: 8
Cash and cash equivalents

(Figures in Rs)

Particulars	As at 31st March 2021	As at 31st March 2020
Bank of Baroda A/c 7449 (Vijaya Bank 13828)	46,50,047	33,26,781
Total	**46,50,047**	**33,26,781**

Note: 9
Short-term loans and advances

(Figures in Rs)

Particulars	As at 31st March 2021	As at 31st March 2020
Prepaid expenses	-	23,044
Total	**-**	**23,044**

Note: 10
Other current assets

(Figures in Rs)

Particulars	As at 31st March 2021	As at 31st March 2020
Adv. Principal DSCDS	65,000	-
Mediclaim insurance-staff	38,069	26,467
Misc. Fee Receivable	52,060	-
Tution Fees Receivable	34,43,344	2,14,810
Total	**35,98,473**	**2,41,277**

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Dayananda Sagar College of Dental Sciences

Note: 11
Course / Tuition Fees

(Figures in Rs)

Particulars	As at 31st March 2021	As at 31st March 2020
Tuition Fees (Annexure - V)	7,47,26,999	7,51,56,731
Term Fees (Repeaters)	16,41,800	16,07,200
Arrears Fees	8,75,590	1,92,060
Total	**7,72,44,389**	**7,69,55,991**

Note: 12
Other Income

(Figures in Rs)

Particulars	As at 31st March 2021	As at 31st March 2020
Recoveries(fine)	95,952	1,00,540
Discontinued Students	8,79,920	-
Interest on Savings Bank Account	96,090	1,62,222
Misc Income	4,66,500	8,04,713
O.P.D. Treatment Charges	35,16,985	55,57,350
Mediclaim Insurance	1,47,440	1,63,520
Creditors Written Back	49,966	46,624
PDC & TC Fees	59,275	58,950
Record Book Charges	2,900	4,300
Internship Fee	4,200	-
Unclaimed Deposits (OLD)	2,08,000	2,29,000
Identity Card Fees	1,000	1,850
Total	**55,28,228**	**71,29,069**

Note: 13
Employee benefits expense

(Figures in Rs)

Particulars	As at 31st March 2021	As at 31st March 2020
P.F.Administrative Charges	35,092	36,606
ESI Empoyer Contribution	21,054	27,929
Labour Welfare Fund - Employer's Contribution	2,800	2,920
PF - Employer	3,97,368	4,41,527
Salary and Wages	4,53,26,707	4,42,12,411
Gratuity	33,08,686	6,79,526
Conveyance Charges	-	9,586
Total	**4,90,91,707**	**4,54,10,505**

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Note: 14

Other expenses

(Figures in Rs)

Particulars	As at 31st March 2021	As at 31st March 2020
Admission & Registration	1,49,500	1,79,250
Advertising &publicity	8,84,490	22,030
Affiliation & Registration	8,02,500	5,41,000
Aprons / Uniforms	14,128	61,120
Bad Debts Written Off	7,190	-
Bank Charges	29,002	13,303
Clinical & Medical Facilities Charges	40,000	1,50,000
Consultancy Charges	10,24,000	12,82,500
Exam Expenses	1,09,964	3,83,653
Function,Meeting & Seminars	-	2,12,928
Inspection Expenses	32,000	25,010
Journal & Subscription	14,65,752	14,32,093
Lab Consumbles	17,96,105	47,88,769
Lab Maintenance charges	1,57,450	2,48,066
Medical Expenses	1,28,307	1,88,328
Mediclaim Expenses	1,31,681	1,43,011
Miscellaneous Expenses	50,000	16,000
Newspapers & Periodicals	5,172	5,672
Office Maintenance	71,278	95,060
P.T.Renewal Fees	2,500	2,500
Printing & Stationery	1,32,757	57,315
Professional Fees	3,07,000	-
Electrical Items	-	1,04,961
Vehicle Insurance & Tax	1,09,480	50,207
Refreshments	17,840	35,700
R & M of Furniture and Fixtures	-	2,74,319
Repair & Maintenance (Annexure - VI)	15,63,796	20,04,802
Roundedoff	(0.09)	-
STIPEND	37,926	1,49,135
Sports & Cultural Expenses	-	1,11,645
Total	**90,69,818**	**1,26,78,377**

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PRINCIPAL
Dayananda Sagar College of Dental Sciences
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Dayananda Sagar College of Dental Sciences
Notes forming part of accounts as at March 31, 2021

Annexure - I
Sundry Creditors

(Figures in Rs)

Particulars	As at 31st March 2021	As at 31st March 2020
Advanced Technolline Services	(10,030)	(10,030)
Best Dental & Surgical	4,00,729	8,71,082
Prabha Pharma	19,675	2,15,931
South (India) Pest Control Pvt Ltd	13,710	6,952
Sri Sainatha Enterprises	8,99,676	21,820
International Dental Systems	14,68,705	14,68,705
Universal Scienctific Works	7,490	29,617
Care Cool Systems	7,788	7,788
IDS Denmed Pvt. Ltd	2,016	15,368
Akshaya Enterprises	3,30,730	-
Chandrappa H N	9,250	-
Cholan Compressors Services	(32,008)	-
Dentsply India Pvt. Ltd	(39,825)	-
Dr. Channaraya V	18,500	-
Dr.Girish Krishna Murthy	27,750	-
Eshamount Technologies	(38,055)	-
Hardware Nation	60,583	-
Maridi Eco Industries Pvt. Ltd	8,825	-
Adya Techno Solutions	-	16,520
Balaji Electricals	-	43,461
Bhavani Agencies	-	71,036
Bruhat Infocomm Pvt Ltd	-	5,074
Burma Automotive Pvt Ltd	-	5,153
Confident Sales India Pvt. Ltd	-	10,910
Crowndent Dental Equipments	-	10,030
Curaden	-	12,400
Fujifilm India Pvt Ltd	-	4,000
Gayathri Surgicals	-	3,640
GHR Automobiles & Service Center	-	1,312
Haitech Medical Solutions	-	15,000
Innovative Business Solutions	-	19,903
Jamuna International	-	82,284
K.H.T.Elite	-	(2,000)
Manjunatha Interiors	-	4,536
Manushree Surgical	-	10,911
Mithul Fab	-	16,215
M N Marketing	-	9,440
Modern Medicare	-	6,451
Pharma Lines	-	93,539
Pinakee Enterprises	-	1,97,060
Pinkblue.in	-	(5,190)
Pinkblue Supply Solutions Pvt Ltd	5,098	-
Prakash Babu M N	20,350	-
Printech Corporation	2,200	-
Raj Pharma	97,794	-
Rodricks Industries	-	(24,78,000)
R.V.Cheluvamurthy	971	732
Seekay Book Sellers	76,398	-
Shastry Brothers	3,375	-
Shri Siddheshwara Enterprises	-	7,375
S J R Dental Equipments	-	8,74,149

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Sri Skandha Enterprises	-	30,750
Sri Sumukh Associates	6,900	20,700
SS Dental Supply	-	1,04,139
S.S.Enterprises	-	22,580
Sumukha Enterprises	-	19,300
Sva Publishers & Distributors	1,91,240	-
Vijai Dental Depot Pvt Ltd	19,967	-
VSP Network Solutions	1,28,178	-
Welcare Orthodontics	-	30
Wolters Kluwer India Pvt Ltd	(92,780)	-
Total	**36,16,200**	**18,60,673**

Annexure - II
College Deposit

(Figures in Rs)

Particulars	As at 31st March 2021	As at 31st March 2020
College Deposit - 2012 - 13 Batch	-	1,30,000
College Deposit - 2013-14 Batch	12,000	12,000
Total	**12,000**	**1,42,000**

Annexure - III
Library Deposit

(Figures in Rs)

Particulars	As at 31st March 2021	As at 31st March 2020
Library Deposit - 2012 - 13 Batch	-	78,000
Library Deposit - 2013 - 14 Batch	3,000	3,000
Library Deposit - 2016 - 17 Batch	3,000	3,000
Library Deposit - 2017 - 18 Batch	6,000	6,000
Library Deposit	9,000	6,000
Total	**21,000**	**96,000**

Annexure - IV
Provision for Employee Benefits

(Figures in Rs)

Particulars	As at 31st March 2021	As at 31st March 2020
ESI Employee's Contribution Payable	432	538
P.F. Employee's Payable	36,700	35,099
Salary Payable	36,68,152	34,79,572
Provisions for expenses	40,190	1,42,349
Total	**37,45,474**	**36,57,558**

Annexure - V
Tuition Fees

(Figures in Rs)

Particulars	As at 31st March 2021	As at 31st March 2020
Tuition Fees I Year B.D.S	72,67,868	1,23,77,880
Tuition Fees II Year B.D.S	1,11,25,294	1,10,83,700
Tuition Fees III Year B.D.S	1,04,98,850	85,78,500
Tuition Fees IV Year B.D.S	88,90,500	1,22,74,300
Tuition Fees I Year M.D.S	1,35,33,786	1,21,27,101
Tuition Fees II Year M.D.S	1,21,57,101	1,07,67,150
Tuition Fees III Year M.D.S	1,12,53,600	79,48,100
Total	**7,47,26,999**	**7,51,56,731**

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Annexure - VI
Repair and Maintenance

(Figures in Rs)

Particulars	As at 31st March 2021	As at 31st March 2020
R & M - Equipments	15,10,729	19,43,277
R & M - PPC	18,642	8,612
R & M - Vehicle	34,425	52,913
Total	**15,63,796**	**20,04,802**

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Dayananda Sagar College of Dental Sciences

otes forming part of accounts as at March 31, 2021

ote: 6

ixed Assets

(Figures in Rs)

Sl. No.	Nature of the Asset	Gross Block					Depreciation Block					Net Block	
		As at April 01, 2020	Addition > 180 Days	Addition < 180 Days	Disposals during the year	As at March 31, 2021	Rate of Depr	On Opening Balance	Addition > 180 Days	Addition < 180 Days	As at March 31, 2021	As at March 31, 2021	As at March 31, 2020
A	Tangible												
(1)	Building	81,52,177	-	-	-	81,52,177	10%	8,15,218			8,15,218	73,36,959	81,52,177
(2)	Furniture & Fixtures	34,33,653	-	-	-	34,33,653	10%	3,43,365	-	-	3,43,365	30,90,288	34,33,653
(3)	Computers	2,58,696	39,530	1,04,259	-	4,02,485	40%	1,03,478	15,812	20,852	1,40,142	2,62,343	2,58,696
(4)	Library Books	8,68,840	-	2,83,638	-	11,52,478	40%	3,47,536	-	56,728	4,04,264	7,48,215	8,68,840
(5)	Goddess Saraswathi Statue	5,442	-	-	-	5,442	15%	816	-	-	816	4,625	5,442
(6)	Lab Equipments	1,63,46,702	1,75,104	4,85,837	-	1,70,07,643	15%	24,52,005	26,266	36,438	25,14,709	1,44,92,935	1,63,46,702
(7)	Other Equipments	14,79,788	-	-	-	14,79,788	15%	2,21,968	-	-	2,21,968	12,57,819	14,79,788
(8)	Electrical Fittings	10,205	37,500	-	-	47,705	10%	1,021	3,750	-	4,771	42,935	10,205
(9)	Motor Vehicles	59,546	-	-	-	59,546	15%	8,932	-	-	8,932	50,614	59,546
(10)	Computer software	1,72,271	-	-	-	1,72,271	40%	68,909	-	-	68,909	1,03,363	1,72,271
(11)	Vehicles(mobile)	11,11,758	35,40,000	-	-	46,51,758	15%	-	5,31,000	-	5,31,000	41,20,758	11,11,758
	Total	3,18,99,078	37,92,134	8,73,734	-	3,65,64,946		43,63,248	5,76,828	1,14,017	50,54,093	3,15,10,853	3,18,99,078
	Previous year	3,39,54,578	16,98,693	16,12,065	-	3,72,65,336		49,23,195	3,22,158	1,20,905	53,66,258	3,18,99,078	3,39,54,578

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Dayananda Sagar College of Dental Sciences
Balance Sheet as at : 31st March 2022

(Figures in Rs)

Particulars	Note.No	As at 31st March 2022	As at 31st March 2021
1	2	3	4
I. CAPITAL FUND AND LIABILITIES			
(1) Reserves and Surplus			
(a) General Fund	1	10,09,75,017	7,76,97,425
(2) Current Liabilities			
(a) Payables	2	27,12,405	36,15,200
(b) Other Current Liabilities	3	52,57,755	42,19,079
(c) Short - Term Provisions	4	-	-
(3) Branch / Division	5	-4,80,82,833	-4,57,55,131
TOTAL		**6,08,62,344**	**3,97,76,574**
II. ASSETS			
(1) Non - Current Assets			
(a) Fixed Assets	6		
- Tangible Assets		2,92,25,774	3,15,10,853
(b) Other Non - Current Assets	7	17,200	17,200
(2) Current Assets			
(a) Cash and Cash Equivalents	8	38,73,006	46,50,047
(b) Short Term Loans and Advances	9	-	-
(c) Other Current Assets	10	2,77,46,364	35,98,473
TOTAL		**6,08,62,344**	**3,97,76,574**

for Mahatma Gandhi Vidya Peetha Trust

As per our report of even date
for **B.P.Rao & Co.,**
Chartered Accountants
Firm Reg.No - 003116S

B.P. Rao & Co. Bangalore 560-004 Chartered Accountants

(Trustee) (Trustee)
Place: Bengaluru
Date: 29/09/2022

(B.Harish Rao)
Partner
M.No - 029500

PRINCIPAL
Dayananda Sagar College of Dental Sciences
Kumaraswamy Layout,
Bangalore - 560 078.

Dayananda Sagar College of Dental Sciences

Income and Expenditure Statement for the year ended : 31st March 2022

(Figures in Rs)

	Particulars	Note.No	As at 31st March 2022	As at 31st March 2021
	Incomes			
I.	Course \ Tuition Fees	11	8,37,45,026	7,72,44,389
II.	Other Income	12	87,87,516	55,28,228
III.	**Total Income (I + II)**		9,25,32,542	8,27,72,617
	Expenses			
	- Building Maintenance		35,87,988	25,29,663
	- Employee Benefits Expense	13	4,67,45,805	4,90,91,707
	- Depreciation and Amortization	6	41,40,490	50,54,093
	- Other Expenses	14	1,47,80,667	90,69,818
IV.	**Total Expenses**		6,92,54,950	6,57,45,281
V.	**Excess (Deficit) for the period (III - IV)**		**2,32,77,592**	**1,70,27,335**

for Mahatma Gandhi Vidya Peetha Trust

(Trustee) (Trustee)

Place: Bengaluru

Date: 29/09/2022

As per our report of even date

for B.P.Rao & Co.,

Chartered Accountants

Firm Reg.No - 003116S

B.P. Rao & Co. Bangalore 560 004 Chartered Accountants

(B.Harish Rao)

Partner

M.No - 029500

PRINCIPAL

Dayananda Sagar College of Dental Sciences

Kumaraswamy Layout,

Bangalore - 560 078.

Dayananda Sagar College of Dental Sciences

Note: 1
Reserves and Surplus

(Figures in Rs)

Particulars	As at 31st March 2022	As at 31st March 2021
General Reserve		
Opening Balance	7,76,97,425	6,06,70,090
Add: Excess of Income over Expenditure	2,32,77,592	1,70,27,335
Less: Utilised/ transferred during the year	-	-
Closing Balance	10,09,75,017	7,76,97,425
Total	**10,09,75,017**	**7,76,97,425**

Note: 2
Payables

(Figures in Rs)

Particulars	As at 31st March 2022	As at 31st March 2021
Total outstanding due to Others (Annexure - I)	27,12,405	36,15,200
Total	**27,12,405**	**36,15,200**

Note: 3
Other current liabilities

(Figures in Rs)

Particulars	As at 31st March 2022	As at 31st March 2021
Amounts Payable: Relating to Expense		
Employee benefits (Annexure - IV)	35,23,575	37,45,474
Admission & Reg Fee Payable	1,19,500	-
Statutary dues payable	2,85,948	1,75,425
Amounts Payable: Not relating to Expense		
College Deposit (Annexure - II)	-	12,000
Library Deposit (Annexure - III)	26,000	21,000
Education Loan & Other Fees	3,70,173	-
Exam remuneration	2,50,489	1,29,660
Fees Refundable	4,95,000	65,000
Scholarship	37,070	10,520
Study Grants	1,50,000	60,000
Total	**52,57,755**	**42,19,079**

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PRINCIPAL
Dayananda Sagar College of Dental Sciences
Kumaraswamy Layout,
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Dayananda Sagar College of Dental Sciences

Note: 4
Short term provisions

(Figures in Rs)

Particulars	As at 31st March 2022	As at 31st March 2021
Total	-	-

Note: 5
Branch / Division

(Figures in Rs)

Particulars	As at 31st March 2022	As at 31st March 2021
MGVP Trust	5,79,51,475	5,50,17,533
DSC of Engineering	(11,76,898)	(11,45,303)
DSC Management	(8,160)	(8,160)
DSC of Nursing	(1,74,975)	(1,74,975)
DS Business School	(83,800)	(83,800)
DS Centre for Innovation & Leadership	(60,88,000)	(56,02,000)
DSC of Pharmacy	(24,25,515)	(24,25,515)
DS Institute of Technology	(84,447)	4,198
D S P U C	(4,596)	(4,596)
D S Evening College	2,749	2,749
DSCE-ICSE	1,75,000	1,75,000
Total	**(4,80,82,833)**	**(4,57,55,131)**

B.P. Rao & Co. Bangalore 560 004 Chartered Accountants

PRINCIPAL
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Dayananda Sagar College of Dental Sciences

Note: 7
Other non-current assets

(Figures in Rs)

Particulars	As at 31st March 2022	As at 31st March 2021
Deposit - Gas Cylinder	17,200	17,200
Total	**17,200**	**17,200**

Note: 8
Cash and cash equivalents

(Figures in Rs)

Particulars	As at 31st March 2022	As at 31st March 2021
Bank of Baroda A/c 7449 (Vijaya Bank 13828)	38,41,146	46,50,047
Cash OPD Treatment	31,860	-
Total	**38,73,006**	**46,50,047**

Note: 9
Short-term loans and advances

(Figures in Rs)

Particulars	As at 31st March 2022	As at 31st March 2021
	-	-
Total	-	-

Note: 10
Other current assets

(Figures in Rs)

Particulars	As at 31st March 2022	As at 31st March 2021
Adv. Principal DSCDS	79,900	65,000
Mediclaim insurance-staff	40,910	38,069
Misc. Fee Receivable	7,92,584	52,060
Tution Fees Receivable	2,67,66,692	34,43,344
Mediclaim Insurance Receivable	6,978	-
Nanjundaswamy	51,700	-
Shivkumar R	7,600	-
Total	**2,77,46,364**	**35,98,473**

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PRINCIPAL
Dayananda Sagar College of Dental Sciences
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Dayananda Sagar College of Dental Sciences

Note: 11
Course / Tuition Fees

(Figures in Rs)

Particulars	As at 31st March 2022	As at 31st March 2021
Tuition Fees (Annexure - V)	8,20,37,307	7,47,26,999
Term Fees (Repeaters)	15,92,629	16,41,800
Arrears Fees	1,15,090	8,75,590
Total	**8,37,45,026**	**7,72,44,389**

Note: 12
Other Income

(Figures in Rs)

Particulars	As at 31st March 2022	As at 31st March 2021
Recoveries(fine)	71,145	95,952
Discontinued Students	-	8,79,920
Interest on Savings Bank Account	1,38,085	96,090
Misc Income	3,26,325	4,66,500
O.P.D. Treatment Charges	80,57,551	35,16,985
Mediclaim Insurance	1,36,410	1,47,440
Creditors Written Back	-	49,966
PDC & TC Fees	39,800	59,275
Record Book Charges	2,800	2,900
Internship Fee	-	4,200
Unclaimed Deposits (OLD)	15,000	2,08,000
Identity Card Fees	400	1,000
Total	**87,87,516**	**55,28,228**

Note: 13
Employee benefits expense

(Figures in Rs)

Particulars	As at 31st March 2022	As at 31st March 2021
P.F.Administrative Charges	33,930	35,092
ESI Empoyer Contribution	23,073	21,054
Labour Welfare Fund - Employer's Contribution	2,680	2,800
PF - Employer	4,07,221	3,97,368
Salary and Wages	4,35,92,196	4,53,26,707
Gratuity	26,81,839	33,08,686
Conveyance Charges	4,866	-
Total	**4,67,45,805**	**4,90,91,707**

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B.P. Rao & Co. Bangalore 560 004 Chartered Accountants

Dayananda Sagar College of Dental Sciences

Note: 14

Other expenses

(Figures in Rs)

Particulars	As at 31st March 2022	As at 31st March 2021
Admission & Registration	5,47,850	1,49,500
Advertising &publicity	1,16,256	8,84,490
Affiliation & Registration	7,50,500	8,02,500
Aprons / Uniforms	58,066	14,128
Bad Debts Written Off	-	7,190
Bank Charges	27,445	29,002
Books and Journals	3,54,424	-
Clinical & Medical Facilities Charges	4,80,000	40,000
Consultancy Charges	10,44,000	10,24,000
Exam Expenses	4,03,574	1,09,964
Admisssion cancellation	3,38,036	-
Function,Meeting & Seminars	15,500	-
Helinet Fee - Student	3,40,500	-
Helinet Institutional Membership Fee	1,30,000	-
Inspection Expenses	-	32,000
Journal & Subscription	17,52,671	14,65,752
Lab Consumbles	58,26,320	17,96,105
Lab Maintenance charges	-	1,57,450
Medical Expenses	1,10,000	1,28,307
Mediclaim Expenses	1,36,410	1,31,681
Miscellaneous Expenses	-	50,000
Networking Charges	1,26,850	-
Newspapers & Periodicals	5,221	5,172
Office Expenses	56,321	-
Office Maintenance	1,38,706	71,278
Post & Telegrams	543	-
P.T.Renewal Fees	2,500	2,500
Printing & Stationery	1,74,989	1,32,757
Professional Fees	-	3,07,000
Electrical Items	6,219	-
Vehicle Insurance & Tax	94,026	1,09,480
Refreshments	2,860	17,840
R & M of Furniture and Fixtures	12,390	-
Repair & Maintenance (Annexure - VI)	12,99,915	15,63,796
Roundedoff	(0.15)	(0.09)
STIPEND	4,28,575	37,926
Total	**1,47,80,667**	**90,69,818**

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Dayananda Sagar College of Dental Sciences
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Dayananda Sagar College of Dental Sciences
Notes forming part of accounts as at March 31, 2022

Annexure - I
Sundry Creditors

(Figures in Rs)

Particulars	As at 31st March 2022	As at 31st March 2021
Allengers Medical Systems Ltd	(14,976)	-
ANUP GENERAL AGENCIES	17,302	-
Aryan Diagnostic	15,340	-
Astra Health Solutions	32,130	-
Best Dental & Surgical	91,629	4,00,729
BHARATHI PUBLICATION	42,079	-
CARECOOL SYSTEMS	32,602	7,788
CBS PUBLISHERS & DISTRIBUTORS PVT LTD	1,26,285	-
CHANDRAPPA H N	9,000	9,250
CHOLAN COMPRESSORS SERVICES	(32,008)	(32,008)
CTRON	9,800	-
CURADEN INDIA PVT LTD	20,900	-
Dental India	42,000	-
Dentsply India Pvt. Ltd	(797)	(39,825)
Dr.Girish Krishna Murthy	27,000	27,750
EKADANTA ENTERPRISES	(3,364)	-
Esha Mount Technologies	4,13,206	(38,055)
Hardware Nation	27,573	60,583
IDS Denmed Pvt. Ltd	11,760	2,016
International Dental Systems	14,68,705	14,68,705
MARIDI BIO INDUSTRIES PVT LTD	8,780	-
MOURYATECH ELECTRO CONTROLS PVT LTD	400	-
NK lens	21,995	-
OHI MARKETING	12,000	-
Pharma Lines	39,956	-
Prabha Pharma	1,52,486	19,675
PRAKASH BABU M N	19,800	20,350
R.V. Cheluvamurthy	971	971
SCHNELL MEDICAL SERVICE	(25,960)	-
South (India) Pest Control Pvt Ltd	16,830	13,710
Sri Sainatha Enterprises	21,820	8,99,676
Sri Sumukh Associates	36,950	6,900
Sri Vinayaka Distributors	(18,172)	-
S.S.Enterprises	6,272	-
Synerheal Pharmaceuticals	8,498	-
THE AGENCY	(32,143)	-
Universal Scienctific Works	956	7,490
VENKATESH VIKRAM H C	18,000	-
Vivek Aluminium & Glass	(40,000)	-
VSP NETWORK SOLUTIONS	1,22,130	1,28,178
Vydikiya Surgicals	4,670	-
Advanced Technoline Services	-	(10,030)
Akshaya Enterprises	-	3,30,730
Dr. Channaraya V	-	18,500
Maridi Eco Industries Pvt. Ltd	-	8,825
Pinkblue Supply Solutions Pvt Ltd	-	5,098
Printech Corporation	-	2,200
Raj Pharma	-	97,794
Seekay Book Sellers	-	76,398
Shastry Brothers	-	3,375
Sva Publishers & Distributors	-	1,91,240
Vijai Dental Depot Pvt Ltd	-	19,967
Wolters Kluwer India Pvt Ltd	-	(92,780)
Total	**27,12,405**	**36,15,200**

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PRINCIPAL
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Bangalore - 560 078.

Dayananda Sagar College of Dental Sciences

Annexure - II
College Deposit

(Figures in Rs)

Particulars	As at 31st March 2022	As at 31st March 2021
College Deposit - 2013-14 Batch	-	12,000
Total	-	12,000

Annexure - III
Library Deposit

(Figures in Rs)

Particulars	As at 31st March 2022	As at 31st March 2021
Library Deposit - 2013 - 14 Batch	-	3,000
Library Deposit - 2016 - 17 Batch	3,000	3,000
Library Deposit - 2017 - 18 Batch	6,000	6,000
Library Deposit	17,000	9,000
Total	26,000	21,000

Annexure - IV
Provision for Employee Benefits

(Figures in Rs)

Particulars	As at 31st March 2022	As at 31st March 2021
ESI Employee's Contribution Payable	493	432
P.F. Employee's Payable	33,602	36,700
Salary Payable	34,52,377	36,68,152
Provisions for expenses	37,103	40,190
Total	35,23,575	37,45,474

Annexure - V
Tuition Fees

(Figures in Rs)

Particulars	As at 31st March 2022	As at 31st March 2021
Tuition Fees I Year B.D.S	1,50,14,368	72,67,868
Tuition Fees II Year B.D.S	79,87,180	1,11,25,294
Tuition Fees III Year B.D.S	1,12,86,144	1,04,98,850
Tuition Fees IV Year B.D.S	1,05,82,710	88,90,500
Tuition Fees I Year M.D.S	1,19,51,607	1,35,33,786
Tuition Fees II Year M.D.S	1,33,55,748	1,21,57,101
Tuition Fees III Year M.D.S	1,18,59,550	1,12,53,600
Total	8,20,37,307	7,47,26,999

Annexure - VI
Repair and Maintenance

(Figures in Rs)

Particulars	As at 31st March 2022	As at 31st March 2021
Lab Maintanance	2,03,903	-
R & M - Equipments	10,79,806	15,10,729
R & M - PPC	4,306	18,642
R & M - Vehicle	11,900	34,425
Total	12,99,915	15,63,796

B.P. Rao & Co. Bangalore 560 004 Chartered Accountants

PRINCIPAL
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Dayananda Sagar College of Dental Sciences
Notes forming part of accounts as at March 31, 2022

Note: 6
Fixed Assets

(Figures in Rs)

Sl. No.	Nature of the Asset	Gross Block					Depreciation Block					Net Block	
		As at April 01, 2021	Addition > 180 Days	Addition < 180 Days	Inter brach ttransfer	As at March 31, 2022	Rate of Depr	On Opening Balance	Addition > 180 Days	Addition < 180 Days	As at March 31, 2022	As at March 31, 2022	As at March 31, 2021
A	Tangible												
(1)	Building	73,36,959	-	-	-	73,36,959	10%	7,33,696	-	-	7,33,696	66,03,263	73,36,959
(2)	Furniture & Fixtures	30,90,288	-	-	-	30,90,288	10%	3,09,029	15,222	1,65,283	3,09,029	27,81,259	30,90,288
(3)	Computers	2,62,343	38,055	8,26,413	-	11,26,811	40%	1,04,937	-	-	2,85,442	8,41,369	2,62,343
(4)	Library Books	7,48,215	-	-	-	7,48,215	40%	2,99,286	-	-	2,99,286	4,48,929	7,48,215
(5)	Goddess Saraswathi Statue	4,625	-	-	-	4,625	15%	694	-	-	694	3,931	4,625
(6)	Lab Equipments	1,44,92,935	3,06,040	5,67,917	-	1,53,66,892	15%	21,73,940	45,906	42,594	22,62,440	1,31,04,452	1,44,92,935
(7)	Other Equipments	12,57,819	-	-	-	12,57,819	15%	1,88,673	-	-	1,88,673	10,69,147	12,57,819
(8)	Electrical Fittings	42,935	-	1,60,008	-	2,02,943	10%	4,293	-	8,000	12,294	1,90,649	42,935
(9)	Motor Vehicles	50,614	-	-	43,022	7,592	15%	7,592	-	-	7,592	-	50,614
(10)	Computer software	1,03,363	-	-	-	1,03,363	40%	41,345	-	-	41,345	62,018	1,03,363
(11)	Vehicles(mobile)	41,20,758	-	-	-	41,20,758	15%	-	-	-	-	41,20,758	41,20,758
	Total	3,15,10,853	3,44,095	15,54,338	43,022	3,33,66,264		38,63,485	61,128	2,15,877	41,40,490	2,92,25,774	3,15,10,853
	Previous year	3,18,99,078	37,92,134	8,73,734	-	3,65,64,946		43,63,248	5,76,828	1,14,017	50,54,093	3,15,10,853	3,18,99,078

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Dayananda Sagar College of Dental Sciences

Consolidated Budget and Expenditure for the Financial year Budgeted from 2017-2018 to 2021-2022

Sl.No	Particulars	(in Lakhs) Budgeted in 2017-18	(in Lakhs) Actual Expenses in 2017-18	(in Lakhs) Budget 2018-19	(in Lakhs) Actual Expenses in 2018-19	(in Lakhs) Budget 2019-20	(in Lakhs) Actual Expenses in 2019-20	(in Lakhs) Budget 2020-21	(in Lakhs) Actual Expenses in 2020-21	(in Lakhs) Budget 2021-22	(in Lakhs) Actual Expenses in 2021-22
I	Non Recurring										
1	Acquisition of land & new buildings and infrastructural built-up	-	-	-	-	-	-	-	-	-	-
	Total		-	-	-	-	-	-	-	-	-
1	Building	-	-		-	-	-	-	-	-	-
2	Furniture and Fixture	1,00,000	71,917	2,50,000	2,16,335	70,000	52,923	-	-	-	-
3	Computers	6,00,000	5,30,669	4,00,000	3,66,324			3,00,000	1,43,789	9,00,000	8,64,468
4	Library Book	-	-	20,00,000	17,46,177			5,00,000	2,83,638		
5	Laboratory Equipment	13,00,000	12,04,054	28,00,000	26,30,534	18,00,000	16,69,885	8,00,000	6,60,941	10,00,000	8,73,957
6	Other Equipment	-	-	-	-	-	-				
7	Electrical Fittings	-	-	-	-	-	-	50,000	37,500	2,00,000	1,60,008
8	Motor Vehicles	-	-	-	-	-	-	37,00,000	35,40,000	-	-
9	Computer Software	-	-	-	-	30,000	2,80,000	-	-	-	-
10	Vehicles (Mobile)	-	-	-	-	15,00,000	13,07,950	-	-	-	-
	TOTAL	20,00,000	18,06,640	54,50,000	49,59,370	34,00,000	33,10,758	53,50,000	46,65,868	21,00,000	18,98,433

Sl.No	Particulars	(in Lakhs) Budgeted in 2017-18	(in Lakhs) Actual Expenses in 2017-18	(in Lakhs) Budgeted 2018-19	(in Lakhs) Actual Expenses in 2018-19	(in Lakhs) Budget 2019-20	(in Lakhs) Actual Expenses in 2019-20	(in Lakhs) Budget 2020-21	(in Lakhs) Actual Expenses in 2020-21	(in Lakhs) Budget 2021-22	(in Lakhs) Actual Expenses in 2021-22
II	Recurring										
1	Laboratory Consumbales	45,00,000	41,31,074	60,00,000	56,77,303	49,00,000	47,88,769	20,00,000	17,96,105	60,00,000	58,26,320
2	Staff Salary Teaching & Non Teaching	4,50,00,000	4,41,71,090	5,00,00,000	4,96,13,177	4,70,00,000	4,54,10,505	5,00,00,000	4,90,91,707	5,00,00,000	4,67,45,805
3	Journals & Subscriptions	12,00,000	11,09,126	10,000	2,250	15,00,000	14,32,093	15,00,000	14,65,752	25,00,000	21,07,095
4	Building Maintenance	55,00,000	53,68,778	90,00,000	79,73,912	30,00,000	26,34,023	30,00,000	25,29,663	40,00,000	35,87,988

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Consolidated Budget and Expenditure for the Financial year Budgeted from 2017-2018 to 2021-2022

Sl.No	Particulars	(in Lakhs) Budgeted in 2017-18	(in Lakhs) Actual Expenses in 2017-18	(in Lakhs) Budget 2018-19	(in Lakhs) Actual Expenses in 2018-19	(in Lakhs) Budget 2019-20	(in Lakhs) Actual Expenses in 2019-20	(in Lakhs) Budget 2020-21	(in Lakhs) Actual Expenses in 2020-21	(in Lakhs) Budget 2021-22	(in Lakhs) Actual Expenses in 2021-22
4	**Miscellaneous Expenses:** Admission & Registration, Administration, Affiliation& Registration, Clinical & Medical Charges, Consultancy Charges, Corporation tax, Functions, Meeting & Seminars, Reimbursement of Conference fee, Office maintenance, Projects & seminars, Mediclaim expenses, Miscellaneous Expenses, Uniforms, Exam Expenses, Bank charges, Repair & Maintenance, Rates & Tax, Inspection expenses, Sports & Cultural Expenses, Conveyance charges, Hospitality Charges, Refreshments, Renewal fees, Newpaper & Periodicals, contribution, Fee refund, Travelling & Educational, Networking Charges, Professional fee, Printing & Stationery, Helinet Charges	70,00,000	61,16,079	25,00,000	22,47,880	35,00,000	30,46,757	15,00,000	11,42,093	50,00,000	49,48,819
	Sub-Total	6,32,00,000	6,08,96,147	6,75,10,000	6,55,14,522	5,99,00,000	5,73,12,147	5,80,00,000	5,60,25,320	6,75,00,000	6,32,16,027
5	Depreciation	-	52,41,125	-	52,94,100	-	53,66,258	-	50,54,093	-	41,40,490
	TOTAL	**6,32,00,000**	**6,61,37,272**	**6,75,10,000**	**7,08,08,622**	**5,99,00,000**	**6,26,78,405**	**5,80,00,000**	**6,10,79,413**	**6,75,00,000**	**6,73,56,517**

Total Budget & Expenditure Statement

Non-Recurring	20,00,000	18,06,640	54,50,000	49,59,370	34,00,000	33,10,758	60,00,000	46,65,868	21,00,000	18,98,433
Recurring	6,32,00,000	6,61,37,272	6,75,10,000	7,08,08,622	5,99,00,000	6,26,78,405	6,75,00,000	6,10,79,413	6,75,00,000	6,73,56,517
Grand Total	**6,52,00,000**	**6,79,43,912**	**7,29,60,000**	**7,57,67,992**	**6,33,00,000**	**6,59,89,163**	**7,35,00,000**	**6,57,45,281**	**6,96,00,000**	**6,92,54,950**

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