



**DAYANANDA SAGAR COLLEGE OF DENTAL SCIENCES**  
Shavige Malleshwara Hills, Kumaraswamy Layout  
Bangalore - 560 111

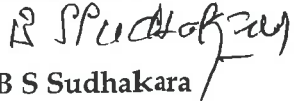
Consolidated extract of per- capita expenditure on Dental materials and other consumables used for student training for the academic year 2023-24

Sl. No	Year	Name of the Dental Mateials and other consumables used for student Training	Expenditure (INR)
1	2023-2024	Dental Materials and other consumables	9161428.00

Note 1: Refer **Annexure I** for the details of various heads of expenditures extracted from the Audited Financial Statement of the Institution.

Note 2: The figures reported above are apportioned, regrouped and rearranged from the Audited Financial Statement of the Institution, on the basis of NAAC Guidelines.

The information furnished above are true to the best our knowledge and belief, and the following person has been been attested to sign this certificate




**B S Sudhakara**  
Finance Manager

Dayananda Sagar Institutions  
Finance Manager  
Dayananda Sagar Institutions

Place: Bangalore

Date: 13.12.2024



Principal  
DSCDS

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

As per our verification of the records maintained and according to the information and explanations given to us and to the best of our knowledge and belief, we hereby certify that the amounts of expenditure shown above are extracted from the audited financial statements for the F Y 23-24 of the institution M/s Dayananda Sagar Dental Sciences run by Mahatma Gandhi Vidya Peetha Trust .

The above information is true and correct and is as per the Audited Financial Statement of the said Institution.

For Shankaranaryana Bhat P  
CHARTERED ACCOUNTANT



Shankaranaryana Bhat P

Proprietor

Mem. No: 026579

UDIN:24026579BKEBBJ1489

Date:13-12-2024

Place: Bangalore



**Dayananda Sagar College of Dental Sciences**  
**Balance Sheet as at : 31st March 2024**

(Figures in Rs)

Particulars	Note No	ASSETS AND LIABILITIES	
		2024	2023
		3	4
<b>I. CAPITAL FUND AND LIABILITIES</b>			
(1) Reserves and Surplus			
(a) General Fund	1	13,40,01,302	12,56,50,188
(2) Current Liabilities			
(a) Payables	2	62,46,523	41,38,088
(b) Other Current Liabilities	3	76,44,938	86,33,290
(c) Short - Term Provisions	4	-	-
(3) Branch / Division	5	(9,43,37,799)	(8,82,48,667)
<b>TOTAL</b>		<b>5,44,55,054</b>	<b>5,01,72,897</b>
<b>II. ASSETS</b>			
(1) Non - Current Assets			
(a) Fixed Assets			
- Tangible Assets	6	4,33,24,318	3,55,69,518
(b) Other Non - Current Assets	7	17,200	17,200
(2) Current Assets			
(a) Cash and Cash Equivalents	8	29,47,121	79,85,119
(b) Short - Term Loans and Advances	9	-	-
(c) Other Current Assets	10	89,85,417	66,87,060
<b>TOTAL</b>		<b>5,44,55,054</b>	<b>5,01,72,897</b>

for Mahatma Gandhi Vidya Peetha Trust

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

*[Signature]*  
Trustee  
Place: Bengaluru  
Date: 30/09/2024

*[Signature]*  
Trustee

*[Signature]*  
(B.Harish Rao)  
Partner  
M.No - 029500



*[Signature]*  
**PRINCIPAL**  
Dayananda Sagar College of Dental Sciences  
Kumaraswamy Layout,  
Bangalore - 560 076

**Dayananda Sagar College of Dental Sciences**  
**Income and Expenditure Statement for the year ended : 31st March 2024**

(Figures in Rs)

Particulars		Sl. No.	As at 31st March 2024	As at 31st March 2023
<b>Incomes</b>				
I.	Course / Tuition Fees	11	9,60,26,289	9,01,26,741
II.	Other Income	12	1,16,52,978	1,10,88,053
III.	<b>Total Income (I + II)</b>		<b>10,76,79,267</b>	<b>10,12,12,794</b>
<b>Expenses</b>				
	- Building Maintenance		67,67,221	30,62,122
	- Employee Benefits Expense	13	5,53,08,407	5,13,28,971
	- Depreciation and Amortization	6	70,03,613	51,42,738
	- Other Expenses	14	2,99,39,939	1,59,94,185
IV.	<b>Total Expenses</b>		<b>14,90,18,180</b>	<b>12,45,38,016</b>
V.	<b>Excess (Deficit) for the period (III - IV)</b>		<b>62,91,206</b>	<b>2,46,75,189</b>

for Mahatma Gandhi Vidya Peetha Trust

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

*(Signature)*  
(Trustee)  
Place: Bengaluru  
Date: 30/09/2024

*(Signature)*  
(Trustee)

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



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Bangalore - 560 078.



**Dayananda Sagar College of Dental Sciences**

**Note: 1**

**Reserves and Surplus**

(Figures in Rs)

Particulars	As at 31st	As at 31st
	March 2024	March 2023
General Reserve		
Opening Balance	12,56,50,186	10,08,76,047
Add: Excess of Income over Expenditure	92,51,206	2,48,75,989
Less: Utilised/ transferred during the year	-	-
<b>Closing Balance</b>	<b>13,49,01,392</b>	<b>12,56,50,186</b>
<b>Total</b>	<b>13,49,01,392</b>	<b>12,56,50,186</b>

**Note: 2**

**Payables**

(Figures in Rs)

Particulars	As at 31st	As at 31st
	March 2024	March 2023
Total outstanding due to Others (Annexure - I)	62,48,523	41,38,688
<b>Total</b>	<b>62,48,523</b>	<b>41,38,688</b>

**Note: 3**

**Other current liabilities**

(Figures in Rs)

Particulars	As at 31st	As at 31st
	March 2024	March 2023
<b>Amounts Payable: Relating to Expenses</b>		
Professional Services (Annexure - III)	48,48,789	38,17,303
Provisions for expenses	34,259	36,463
Temporary dues payable	3,72,149	3,12,502
<b>Amounts Payable: Not relating to Expenses</b>		
Library Deposit (Annexure - II)	63,000	39,000
Education Loan & Other Fees	2,09,486	4,36,978
Exam remuneration	1,59,488	1,24,989
Excess Fee	45,000	-
Fees Refundable	13,49,700	4,50,000
Scholarship	76,400	86,400
Study/Research Grants	2,66,500	35,000
Advance fee 2023-24	-	31,19,427
Dhantabhagya A/C	-	1,31,550
NSS Fee	1,39,500	43,500
R.G.U.H.S. Exam Fees	23,750	-
<b>Total</b>	<b>76,44,938</b>	<b>86,33,290</b>

**Note: 4**

**Short term provisions**

(Figures in Rs)

Particulars	As at 31st	As at 31st
	March 2024	March 2023
<b>Total</b>	<b>-</b>	<b>-</b>

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Kumaraswamy Layout,

Bangalore - 560004



**Dayananda Sagar College of Dental Sciences**

**Note: 5**

**Branch / Division**

*(Figures in Rs)*

Particulars	As at 31st March 2024	As at 31st March 2023
MGVP Trust	(10,68,30,000)	(9,67,08,300)
DSC of Engineering	18,71,422	11,87,895
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	71,67,000	68,08,000
DSC of Pharmacy	24,25,515	24,25,515
DS Institute of Technology	1,44,447	1,44,447
D S P U C	4,598	4,598
D S Evening College	(2,749)	(2,749)
DSCE-ICSE	(1,75,000)	(1,75,000)
<b>Total</b>	<b>(9,43,37,799)</b>	<b>(8,82,48,667)</b>



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Kumaraswamy Layout,  
Bangalore - 560 078.

Dayananda Sagar College of Dental Sciences  
 Notes forming part of accounts as at March 31, 2024

Note: 6  
 Fixed Assets

Sl. No.	Name of the Asset	As at April 01, 2023	Addition during year	Total Block		Provision for Depreciation	As at March 31, 2024	Depreciation Block		Net Block	
				As at March 31, 2024	As at March 31, 2023			Addition during year	As at March 31, 2024	As at March 31, 2023	As at March 31, 2024
A	Tangible										
(1)	Building	59,42,937	-	59,42,937	59,42,937	-	59,42,937	-	59,42,937	59,42,937	59,42,937
(2)	Furniture & Fixtures	28,39,089	-	28,39,089	28,39,089	-	28,39,089	-	28,39,089	28,39,089	28,39,089
(3)	Computers	8,18,101	-	8,18,101	8,18,101	-	8,18,101	-	8,18,101	8,18,101	8,18,101
(4)	Library Books	2,89,287	-	2,89,287	2,89,287	-	2,89,287	-	2,89,287	2,89,287	2,89,287
(5)	Goddess Sarawathi Statue	3,342	-	3,342	3,342	-	3,342	-	3,342	3,342	3,342
(6)	Lab Equipments	2,11,40,208	-	2,11,40,208	2,11,40,208	-	2,11,40,208	-	2,11,40,208	2,11,40,208	2,11,40,208
(7)	Other Equipments	12,48,089	-	12,48,089	12,48,089	-	12,48,089	-	12,48,089	12,48,089	12,48,089
(8)	Electrical Fittings	1,71,684	-	1,71,684	1,71,684	-	1,71,684	-	1,71,684	1,71,684	1,71,684
(9)	Computer software	37,211	-	37,211	37,211	-	37,211	-	37,211	37,211	37,211
(10)	Vehicle (mobile)	38,02,814	-	38,02,814	38,02,814	-	38,02,814	-	38,02,814	38,02,814	38,02,814
	Total	8,81,08,518	1,07,48,117	9,88,56,635	45,22,824	9,210	5,03,729	15,37,014	2,51,900	70,03,613	4,33,24,316
	Previous year	2,92,26,774	3,88,028	1,11,14,206	10,800	-	4,07,222	50,802	8,51,289	51,42,738	3,66,89,518

(Figures in Ru)



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**Dayananda Sagar College of Dental Sciences**

**Note: 7**

**Other non-current assets**

*(Figures in Rs)*

Particulars	As at 31st	As at 31st
	March 2024	March 2023
Deposit - Gas Cylinder	17,200	17,200
<b>Total</b>	<b>17,200</b>	<b>17,200</b>

**Note: 8**

**Cash and cash equivalents**

*(Figures in Rs)*

Particulars	As at 31st	As at 31st
	March 2024	March 2023
<b>Bank Accounts:</b>		
Bank of Baroda A/c 7449 (Vijaya Bank 13828)	13,86,305	79,43,936
Bank of Baroda A/c - 74370100017419	2,61,507	39,121
Bank of Baroda Ac - 74370100017978	3,88,580	5,000
<b>Cash in Hand:</b>		
Cash OPD Treatment	10,680	16,160
<b>Total</b>	<b>20,47,121</b>	<b>79,95,116</b>

**Note: 9**

**Short-term loans and advances**

*(Figures in Rs)*

Particulars	As at 31st	As at 31st
	March 2024	March 2023
	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**Note: 10**

**Other current assets**

*(Figures in Rs)*

Particulars	As at 31st	As at 31st
	March 2024	March 2023
Adv. Principal DSCDS	18,35,100	86,000
Tuition Fees Receivable	48,25,764	59,62,540
Mediclaim Insurance Receivable	3,478	8,169
Other Advances (Annexure - IV)	25,98,075	5,38,419
<b>Total</b>	<b>90,66,417</b>	<b>65,91,062</b>



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

**Note: 11**

**Course / Tuition Fees**

*(Figures in Rs)*

Particulars	As at 31st March 2024	As at 31st March 2023
Tuition Fees (Annexure - V)	9,45,50,077	<b>8,23,13,942</b>
Term Fees (Repeaters)	8,77,908	<b>8,12,799</b>
Ameens Fees	5,98,604	-
<b>Total</b>	<b>9,50,26,589</b>	<b>8,01,26,741</b>

**Note: 12**

**Other Income**

*(Figures in Rs)*

Particulars	As at 31st March 2024	As at 31st March 2023
Recoveries(fine)	1,50,283	69,482
Interest on Savings Bank Account	1,92,415	1,54,708
Misc Income	9,26,555	4,21,798
O.P.D. Treatment Charges	87,74,161	96,53,366
Mediclin Insurance	1,45,487	1,36,195
PDC & TC Fees	38,800	64,900
Identity Card Fees	1,000	500
Tuition Fee - Discontinued	-	5,85,000
Registration fees	14,24,277	-
<b>Total</b>	<b>1,18,92,978</b>	<b>1,10,89,959</b>

**Note: 13**

**Employee benefits expense**

*(Figures in Rs)*

Particulars	As at 31st March 2024	As at 31st March 2023
P.F. Administrative Charges	32,382	32,566
ESI Employer Contribution	19,060	17,713
Labour Welfare Fund - Employer's Contribution	2,890	2,760
PF - Employer	3,88,596	3,90,848
Salary and Wages	5,26,46,000	4,65,33,289
Gratuity	22,20,569	43,51,395
<b>Total</b>	<b>5,53,08,407</b>	<b>5,13,28,571</b>

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**Dayananda Sagar College of Dental Sciences**

**Nota: 14**

**Other expenses**

(Figures in Rs)

Particulars	As at 31st March	As at 31st March
	2024	2023
Admission & Registration	6,00,000	5,41,950
Affiliation & Registration	15,00,000	5,25,000
Aprons / Uniforms	2,65,118	1,17,666
Bank Charges	65,055	52,641
Books and Journals	27,58,417	24,88,060
Clinical & Medical Facilities Charges	4,65,000	20,000
Consultancy Charges	12,11,974	12,04,917
Exam Expenses	4,68,626	6,12,887
Function, Meeting, Project & Seminars	11,12,131	6,58,848
Faculty Development Programme	-	1,05,500
Helmet Fee - Student	3,72,000	3,37,500
Helmet Institutional Membership Fee	-	1,30,000
Lab Consumables	59,29,144	62,05,003
Medical Expenses	22,175	-
Mediclinic Expenses	1,53,317	1,46,186
Networking Charges	35,660	-
Newspapers & Periodicals	11,105	6,037
Office Expenses	10,08,929	6,01,617
Office Maintenance	-	1,10,094
P.T. Removal Fees	2,500	2,500
Printing & Stationery	5,36,791	1,21,222
Professional fees	1,49,000	1,41,864
Sports & cultural expenses	-	2,30,512
Electrical Items	41,253	7,25,812
Vehicle Insurance & Tax	93,705	76,684
Refreshments	57,306	-
Repair & Maintenance (Annexure - VI)	13,30,650	11,96,769
Stipend	14,65,939	5,67,926
Transportation Charges	2,78,825	1,02,500
Intramural Fund	90,000	-
Man Power/ Housekeeping expenses	61,92,647	-
Miscellaneous Exp	27,374	-
Subscription, Membership Fee	50,000	-
Rates and taxes	3,062	-
Public Social responsibility expenses:	-	-
Lab consumables	10,50,765	-
<b>Total</b>	<b>2,93,28,820</b>	<b>1,69,84,195</b>

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**PRINCIPAL**

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



Dayananda Sagar College of Dental Sciences  
Notes forming part of accounts as at March 31, 2024

Annexure - I		(Rupees in Lakhs)	
Sundry Creditors			
Particulars	As at 31/03/2024	As at 31/03/2023	
Anup General Agencies	-	-	30240
Atma Health Solutions	80,275	-	-
CRS Publishers & Distributors Pvt Ltd	1,51,715	1,31,778	-
Classical Systems	-	-	7,788
Chandrappe HR	9,000	9,000	-
Curator India Pvt Ltd	6,600	-	-
Dr. Shishu Krishna Murthy	27,000	-	-
Medicare Nation	-	-	1,400
International Dental Systems	14,58,705	14,58,705	-
Mumbai Bio Industries Pvt Ltd	24,000	21,000	-
Prabha Pharma	7,01,050	2,69,500	-
Prakash Babu M N	19,800	19,800	-
R.V. Cheluvamurthy	2,000	977	-
South (India) Pest Control Pvt Ltd	2,000	2,910	-
Sri Sainath Enterprises	21,800	21,800	-
Sri Sumath Associates	-	-	31,950
S.S. Enterprises	-	-	14,336
Synthesia Pharmaceuticals	5,274	-	-
Universal Scientific Works	7,291	956	-
Venkatesh Vilasam H C	-	-	18,000
Vivek Aluminium & Glass	-	-	20,222
VSP Network Solutions	97,795	1,15,840	-
Adhiti Medisys Solutions	-	-	5,45,000
Chandrasekhar Technologies Pvt Ltd	-	-	3,600
Prakash Engineering Pvt Ltd	-	-	53,333
Pragati Data Services Pvt Ltd	-	-	1,50,100
Pragati Education Publishers (P) Ltd	1,00,000	20,000	-
Prakash Ltd	-	-	20,000
Prakash Systems	-	-	20,700
Prakash Systems & Services	-	-	20,000
Prakash Dental Equipments	-	-	20,000
Raj Pharma	1,35,000	1,32,071	-
Rao Ravindra Suresh	-	-	19,800
Sanjay IT Systems	2,000	2,000	-
Siddalingeshwara Enterprises	-	-	24,000
Sri Venkateshwara Printers	-	-	9,400
Sva Publishers & Distributors	1,97,520	2,95,458	-
Welcare Dental Trading Co	-	-	48,940
Ahuja Book Co. Pvt. Ltd	81,700	-	-
Arya Enterprises	16,699	-	-
BGM Enterprises	9,520	-	-
Book Paradise	62,368	-	-
Care Cool Systems	7,788	-	-
Confident Sales India Pvt. Ltd	1,13,400	-	-
Environ Software Pvt Ltd	8,000	-	-
Furniture Gallery	1,34,520	-	-
Goutham Hospitality & Allied Services Pvt Ltd	7,02,134	-	-
Kou-Chan Knowledge Convergence Pvt Ltd	9,36,854	-	-
Planet Dental	4,24,420	-	-
Prajwal Enterprises	99,159	-	-
Sathish Luminaries	41,053	-	-
Seraj Ali Khandakar	18,000	-	-
Sri Vijayalakshmi Wood Works	372	-	-
Sunil Graphics Inc	29,051	-	-
Surgident Corporation	3,422	-	-
Surya Enterprises	1,45,543	-	-
The Agency	53,159	-	-
Vaibhav Lighttronics	5,187	-	-
<b>Total</b>	<b>82,46,523</b>	<b>41,38,088</b>	

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Bangalore - 560 078.



Dayananda Sagar College of Dental Sciences

Annexure - II  
Library Deposit

Particulars	Figures in Rs	
	As at 31st March 2024	As at 31st March 2023
Library Deposit - 2016 - 17 Batch	3,000	3,000
Library Deposit - 2017 - 18 Batch	6,000	6,000
Library Deposit	54,000	30,000
<b>Total</b>	<b>63,000</b>	<b>39,000</b>

Annexure - III  
Provision for Employee Benefits

Particulars	Figures in Rs	
	As at 31st March 2024	As at 31st March 2023
ESI Employee's Contribution Payable	256	340
P.F. Employee's Payable	30,000	32,254
Salary Payable	48,15,044	37,84,859
<b>Total</b>	<b>48,45,300</b>	<b>38,17,453</b>

Annexure - IV  
Other Advances

Particulars	Figures in Rs	
	As at 31st March 2024	As at 31st March 2023
Allengers Medical Systems Ltd	14,976	14,976
Cholan Compressors Services	32,008	32,008
Dentsply India Pvt. Ltd	1,240	46,828
Elkadanta Enterprises	3,364	3,364
Surrell Medical Service	35,000	35,000
Sri Vibavaka Distributors	18,278	18,274
The Agency	-	52,843
Swasthya Sahasrabudhi Pvt Ltd	39,348	31,338
Swasthya Prasad	-	45,882
Prasad Enterprises	9,440	9,440
Swasthya India Pvt Ltd	-	1,48,738
ABC Engineering Solutions & Services	2,80,000	2,79,000
Abhinav S	1,59,422	-
Advanced Technoline Services	10,830	-
DWS Sales Corporation	2,26,302	-
Charudason Technologies Pvt Ltd	67,200	-
Charaka Health Care	2,53,910	-
Chethan Plumbing Works	46,540	-
Comfort Uniforms	2,79,918	-
Dubas Engineering Pvt Ltd	4,601	-
Hardware Nation	3,39,743	-
Hello Mobile & Electricals	1,27,359	-
Kanyin Inc	20,000	-
Lakshmi Control Systems	23,428	-
Meraj Industries	76,448	-
Nilkamal Ltd	10,974	-
Rita Devi	1,52,183	-
R.R.Consultancy	7,906	-
Sameena	72,497	-
Sri Lakshmi Venkateshwara Earth Movers	8,071	-
Sri Manjunatha Interiors	1,91,424	-
Sri Vinayaka Enterprises	10,000	-
Thimmegowda T	19,296	-
V.M.Wood Decor'S	36,025	-
<b>Total</b>	<b>25,98,075</b>	<b>6,36,419</b>

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





**Annexure - V**  
**Tuition Fees**

(Figures in Rs)

Particulars	As at 31st March	As at 31st March
	2024	2023
Tuition Fees I Year B.D.S	1,95,91,569	1,45,54,518
Tuition Fees II Year B.D.S	1,23,58,802	1,55,05,929
Tuition Fees III Year B.D.S	1,58,44,111	91,11,162
Tuition Fees IV Year B.D.S	1,16,96,607	1,25,84,118
Tuition Fees I Year M.D.S	1,15,30,581	1,74,05,790
Tuition Fees II Year M.D.S	1,38,16,560	1,16,96,607
Tuition Fees III Year M.D.S	97,11,748	1,33,55,748
<b>Total</b>	<b>9,46,50,077</b>	<b>8,93,13,942</b>

**Annexure - VI**  
**Repair and Maintenance**

(Figures in Rs)

Particulars	As at 31st March	As at 31st March
	2024	2023
Lab Maintenance	3,89,848	5,48,072
R & M - Equipments	3,47,974	6,44,780
R & M - PPC	43,198	6,817
R & M - Vehicle	38,000	5,100
AMC of Equipments & Software	2,58,030	-
R & M - Building & Labs	2,70,000	-
R & M of Furniture and Fixtures	22,980	-
<b>Total</b>	<b>13,29,930</b>	<b>11,99,769</b>



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