

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

(Figures in Rs)

Particulars	Note No	As at 31st March 2024	As at 31st March 2023
1	2	3	4
<u>I. CAPITAL FUND AND LIABILITIES</u>			
(1) Reserves and Surplus			
(a) General Fund	1	13,49,01,392	12,56,50,186
(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)
<u>TOTAL</u>		5,44,55,054	5,01,72,897
<u>II. ASSETS</u>			
(1) Non - Current Assets			
(a) Fixed Assets			
- Tangible Assets	6	4,33,24,316	3,55,69,518
(b) Other Non - Current Assets	7	17,200	17,200
(2) Current Assets			
(a) Cash and Cash Equivalents	8	20,47,121	79,95,116
(b) Short Term Loans and Advances	9	-	-
(c) Other Current Assets	10	90,66,417	65,91,062
<u>TOTAL</u>		5,44,55,054	5,01,72,897

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

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 2024

(Figures in Rs)

	Particulars	Note.No	As at 31st March 2024	As at 31st March 2023
	Incomes			
I.	Course \ Tuition Fees	11	9,60,26,289	9,01,26,741
II.	Other Income	12	1,16,52,978	1,10,86,053
III.	Total Income (I + II)		10,76,79,267	10,12,12,794
	Expenses			
	- Building Maintenance		67,87,221	30,82,122
	- Employee Benefits Expense	13	5,53,08,407	5,13,28,571
	- Depreciation and Amortization	6	70,03,613	51,42,738
	- Other Expenses	14	2,93,28,820	1,69,84,195
IV.	Total Expenses		9,84,28,061	7,65,37,625
V.	Excess (Deficit) for the period (III - IV)		92,51,206	2,46,75,169

for Mahatma Gandhi Vidya Peetha Trust

As per our report of even date
for B.P.Rao & Co.,
Chartered Accountants
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(Signature)
(Trustee)

Place: Bengaluru
Date: 30/09/2024

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(B. Harish Rao)
Partner

M.No - 029500

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Dayananda Sagar College of Dental Sciences

Note: 1

Reserves and Surplus

(Figures in Rs)

Particulars	As at 31st March 2024	As at 31st March 2023
General Reserve		
Opening Balance	12,56,50,186	10,09,75,017
Add: Excess of Income over Expenditure	92,51,206	2,46,75,169
Less: Utilised/ transferred during the year	-	-
Closing Balance	13,49,01,392	12,56,50,186
Total	13,49,01,392	12,56,50,186

Note: 2

Payables

(Figures in Rs)

Particulars	As at 31st March 2024	As at 31st March 2023
Total outstanding due to Others (Annexure - I)	62,46,523	41,38,088
Total	62,46,523	41,38,088

Note: 3

Other current liabilities

(Figures in Rs)

Particulars	As at 31st March 2024	As at 31st March 2023
Amounts Payable: Relating to Expense		
Employee benefits (Annexure - III)	48,46,700	38,17,503
Provisions for expenses	34,259	36,461
Statutory dues payable	3,72,148	3,12,502
Amounts Payable: Not relating to Expense		
Library Deposit (Annexure - II)	63,000	39,000
Education Loan & Other Fees	2,69,493	4,36,978
Exam remuneration	1,59,488	1,24,969
Excess Fee	45,000	-
Fees Refundable	13,49,700	4,50,000
Scholarship	76,400	86,400
Study/Research Grants	2,65,500	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	-
Total	76,44,938	86,33,290

Note: 4

Short term provisions

(Figures in Rs)

Particulars	As at 31st March 2024	As at 31st March 2023
Total	-	-


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Note: 5

Branch / Division

(Figures in Rs)

Particulars	As at 31st March 2024	As at 31st March 2023
MGVP Trust	(10,58,39,965)	(9,87,08,306)
DSC of Engineering	16,71,422	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	66,08,000
DSC of Pharmacy	24,25,515	24,25,515
DS Institute of Technology	1,44,447	1,44,447
D S P U C	4,596	4,596
D S Evening College	(2,749)	(2,749)
DSCE-ICSE	(1,75,000)	(1,75,000)
Total	(9,43,37,799)	(8,82,48,667)




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

Note: 6
Fixed Assets

(Figures in Rs)

Sl. No.	Nature of the Asset	Gross Block					Depreciation Block				Net Block	
		As at April 01, 2023	Addition > 180 Days	Addition < 180 Days	Disposals during the year	As at March 31, 2024	Rate of Depr	On Opening Balance	Addition > 180 Days	Addition < 180 Days	As at March 31, 2024	As at March 31, 2023
A	Tangible											
(1)	Building	59,42,937	-	-	-	59,42,937	10%	5,94,294	-	-	53,48,643	59,42,937
(2)	Furniture & Fixtures	26,39,069	-	-	-	26,39,069	10%	2,63,907	-	-	23,75,162	26,39,069
(3)	Computers	6,18,101	-	-	-	6,18,101	40%	2,47,241	-	-	3,70,861	6,18,101
(4)	Library Books	2,69,357	-	-	-	2,69,357	40%	1,07,743	-	-	1,61,614	2,69,357
(5)	Goddess Saraswathi Statue	3,342	-	-	-	3,342	15%	501	-	-	2,841	3,342
(6)	Lab Equipments	2,11,40,205	92,42,907	11,62,182	9,200	3,15,38,084	15%	31,69,661	13,86,436	87,104	2,68,92,843	2,11,40,205
(7)	Other Equipments	12,45,069	10,03,850	-	-	22,48,919	15%	1,86,780	1,50,578	-	19,11,581	12,45,069
(8)	Electrical Fittings	1,71,584	-	-	-	1,71,584	10%	17,168	-	-	1,54,426	1,71,584
(9)	Computer software	37,211	-	-	-	37,211	40%	14,884	-	-	22,326	37,211
(10)	Vehicles(mobile)	35,02,644	-	33,58,672	-	68,61,316	15%	5,25,397	-	2,51,900	60,84,019	35,02,644
	Total	3,55,69,518	1,02,46,757	45,20,854	9,200	5,03,27,929		51,27,536	15,37,014	3,39,044	4,33,24,316	3,55,69,518
	Previous year	2,92,25,774	3,89,026	1,11,14,256	16,800	4,07,12,266		42,40,686	50,802	8,51,289	3,55,69,518	2,92,25,774



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Note: 7

Other non-current assets

(Figures in Rs)

Particulars	As at 31st March 2024	As at 31st March 2023
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 2024	As at 31st March 2023
Bank Accounts:		
Bank of Baroda A/c 7449 (Vijaya Bank 13828)	13,86,395	79,43,835
Bank of Baroda A/c - 74370100017419	2,61,507	30,121
Bank of Baroda Ac - 74370100017976	3,88,559	5,000
Cash in Hand:		
Cash OPD Treatment	10,660	16,160
Total	20,47,121	79,95,116

Note: 9

Short-term loans and advances

(Figures in Rs)

Particulars	As at 31st March 2024	As at 31st March 2023
	-	-
Total	-	-

Note: 10

Other current assets

(Figures in Rs)

Particulars	As at 31st March 2024	As at 31st March 2023
Adv. Principal DSCDS	18,35,100	86,000
Tution Fees Receivable	46,29,764	59,62,540
Mediclaime Insurance Receivable	3,478	6,103
Other Advances (Annexure - IV)	25,98,075	5,36,419
Total	90,66,417	65,91,062


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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	8,93,13,942
Term Fees (Repeaters)	8,77,608	8,12,799
Arrears Fees	5,98,604	-
Total	9,60,26,289	9,01,26,741

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	1,82,415	1,54,709
Misc Income	9,26,555	4,21,796
O.P.D. Treatment Charges	87,74,161	96,53,368
Mediclin Insurance	1,45,487	1,36,198
PDC & TC Fees	38,800	64,900
Identity Card Fees	1,000	600
Tuition Fee - Discontinued	-	5,85,000
Registration fees	14,24,277	-
Total	1,16,52,978	1,10,86,053

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	18,060	17,713
Labour Welfare Fund - Employer's Contribution	2,800	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
Total	5,53,08,407	5,13,28,571


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Note: 14

Other expenses

(Figures in Rs)

Particulars	As at 31st March 2024	As at 31st March 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	24,66,060
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
Helinet Fee - Student	3,72,000	3,37,500
Helinet Institutional Membership Fee	-	1,30,000
Lab Consumables	59,29,144	62,05,003
Medical Expenses	22,175	-
Mediclaime Expenses	1,53,317	1,46,186
Networking Charges	35,689	-
Newspapers & Periodicals	11,105	6,037
Office Expenses	10,06,929	6,01,817
Office Maintenance	-	1,10,094
P.T. Renewal Fees	2,500	2,500
Printing & Stationery	5,38,764	1,27,222
Professional fee	1,49,550	1,41,864
Sports & cultural expenses	-	2,20,512
Electrical Items	41,053	7,05,912
Vehicle Insurance & Tax	93,705	76,884
Refreshments	37,306	-
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	81,92,647	-
Miscellaneous Exp	27,374	-
Subscription, Membership Fee	50,000	-
Rates and taxes	3,062	-
Public Social responsibility expenses:	-	-
Lab consumables	10,50,765	-
Total	2,93,28,820	1,69,84,195

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

Annexure - I
Sundry Creditors

(Figures in Rs)

Particulars	As at 31st March 2024	As at 31st March 2023
Anup General Agencies	-	36,249
Astra Health Solutions	89,276	-
CBS Publishers & Distributors Pvt Ltd	1,51,715	1,31,778
Carecool Systems	-	7,788
Chandrappa H N	9,000	9,000
Curaden India Pvt Ltd	6,400	-
Dr. Girish Krishna Murthy	27,000	-
Hardware Nation	-	1,469
International Dental Systems	14,68,705	14,68,705
Maridi Bio Industries Pvt Ltd	24,200	11,000
Prabha Pharma	7,01,050	2,69,609
Prakash Babu M N	19,800	19,800
R.V. Cheluvamurthy	2,099	977
South (India) Pest Control Pvt Ltd	2,910	2,910
Sri Sainatha Enterprises	21,820	21,820
Sri Sumukh Associates	-	31,950
S.S. Enterprises	-	14,224
Synerheal Pharmaceuticals	5,274	-
Universal Scientific Works	7,291	956
Venkatesh Vikram H C	-	18,000
Vivek Aluminium & Glass	-	20,222
VSP Network Solutions	97,795	1,15,640
Adroit Medsys Solutions	-	5,45,000
Chandusoft Technologies Pvt Ltd	-	3,600
Dubas Engineering Pvt Ltd	-	52,327
Infynix Data Services Pvt Ltd	-	1,62,129
Jaypee Brothers Medical Publishers (P) Ltd	1,06,837	78,046
J J Implants	-	2,240
Kamal Bhalla	19,800	19,800
Karvin Inc	-	14,780
Lab Systems	-	1,55,000
Pavan Tours & Travels	-	20,600
Proline Dental Equipments	-	3,19,000
Raj Pharma	1,93,933	1,82,671
Rao Namitha Suresh	-	19,800
Sansin 3D Systems	2,200	2,200
Siddalingeshwara Enterprises	-	24,000
Sri Venkateshwara Printers	-	9,400
Sva Publishers & Distributors	3,97,520	2,96,458
Welcare Dental Trading Co	-	48,940
Ahuja Book Co. Pvt. Ltd	81,249	-
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	-
Total	62,46,523	41,38,088

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Annexure - II
Library Deposit

(Figures in Rs)

Particulars	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
Total	63,000	39,000

Annexure - III
Provision for Employee Benefits

(Figures in Rs)

Particulars	As at 31st March 2024	As at 31st March 2023
ESI Employee's Contribution Payable	256	340
P.F. Employee's Payable	30,600	32,294
Salary Payable	48,15,844	37,84,869
Total	48,46,700	38,17,603

Annexure - IV
Other Advances

(Figures in Rs)

Particulars	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
Ekadanta Enterprises	3,364	3,364
Schnell Medical Service	25,960	25,960
Sri Vinayaka Distributors	18,172	18,172
The Agency	-	32,143
Avanttec Laboratories Pvt Ltd	20,249	11,328
H D Teleservice	-	85,462
Nettigrity Pvt Ltd	9,440	9,440
Prajwal Enterprises	-	1,48,738
QS-Era India Pvt Ltd	-	1,08,000
ABC Engineering Solutions & Services	2,89,099	-
Abhirami S	1,99,422	-
Advanced Technoline Services	10,620	-
BMS Sales Corporation	2,26,302	-
Chandusoft 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	-
Kanvin Inc	20,000	-
Lakshmi Control Systems	23,128	-
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	-
Total	25,98,075	5,36,419

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Annexure - V
Tuition Fees

(Figures in Rs)

Particulars	As at 31st March 2024	As at 31st March 2023
Tuition Fees I Year B.D.S	1,95,91,668	1,46,54,618
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	1,24,05,760
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
Total	9,45,50,077	8,93,13,942

Annexure - VI
Repair and Maintenance

(Figures in Rs)

Particulars	As at 31st March 2024	As at 31st March 2023
Lab Maintenance	3,59,640	5,40,072
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	2,70,828	-
R & M of Furniture and Fixtures	12,980	-
Total	13,30,650	11,96,769



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