4.1.4 Average percentage of expenditure incurred, excluding salary, for infrastructure development & augmentation during the last five years

Year	Head of account	Actulas for infrastructure development (INR Lakhs)	Actuals for infrastructure augmentation (INR Lakhs)
2015-16	Conservative Dentistry		5,06,400
	Conservative Dentistry		16,73,759
	Electrical Fittings		2,700
	Library equipment		11,450
	Gas and Compressor		1,20,225
	Office Equipment		5,553
	Oral medicine and Radiology		11,450
	Oral Pathology		58,130
	Oral Pathology		2,14,688
	Oral Surgery		2,25,485
	Orthodontia		63,200
	Orthodontia		11,450
	Pedodontics		1,26,600
	Pedodontics		5,328
	Periodontics		1,26,600
	Periodontics		69,333
	Equipment P&S		1,16,260
	Furniture and Fixtures		5,24,531
	Furniture and Fixtures		12,481
	Computers		67,200
	Computers		5,51,700
	Computer accessories		26,375
	Computer accessories		13,500
		-	**45,44,398**
	Total		**45,44,398**

Principal
D.A.P.M.E.V. Dental College
J.P. Nagar I Phase,
Bangalore - 560 078.

Year	Head of account	Actulas for infrastructure development (INR Lakhs)	Actuals for infrastructure augmentation (INR Lakhs)
2016-17	Conservative Dentistry		37,980
	Conservative Dentistry		6,49,964
	periodontia		23,738
	Oral medicine and Radiology		20,038
	Oral medicine and Radiology		59,080
	Oral Pathology		16,487
	Oral Surgery		74,905
	Orthodontia		77,207
	Orthodontia		1,84,840
	Pedodontics		2,56,612
	Periodontics		75,572
	Periodontics		2,74,247
	Equipment P&S		6,500
	Equipment P&S		23,738
	Digital caliper		1,69,949
	Equipment		19,043
	Equipment hospitals		12,000
	Furniture and Fixtures		7,05,163
	Furniture and Fixtures		15,92,395
	Mobile dental van	15,08,519	
	Mobile dental van	31,03,553	
	Xerox machine	1,27,150	
	prosthodontics		3,67,140
	prosthodontics		3,09,115
	Physiology		19,412
	building	54,65,483	
	Computer accessories		16,438
	Computer accessories		58,849
		1,02,04,705	**50,50,412**
	Total		**1,52,55,117**

Principal
D.A.P.M.R.V. Dental College
J.P. Nagar I Phase,
Bangalore - 560 078.

Year	Head of account	Actulas for infrastructure development (INR Lakhs)	Actuals for infrastructure augmentation (INR Lakhs)
2017-18	Conservative Dentistry		1,94,584
	Air condition		1,44,800
	periodontia		64,960
	periodontia		46,360
	Oral medicine and Radiology		1,19,901
	Oral Surgery		85,861
	Micro bio & patho		1,50,500
	Orthodontia		3,01,563
	Pedodontics		6,08,128
	Digital projector		23,238
	Furniture and Fixtures		93,800
	Mobile dental van		9,200
	Office Equipment		11,000
	Office Equipment(P&S)		1,60,142
	Office Equipment Physiology		86,000
	Printer		63,537
	Printer		51,250
	Anatomy		86,000
	Anatomy		3,04,218
	Equipment prostho		8,25,739
	building	59,94,990	
	Computer		4,93,761
		59,94,990	**39,24,542**
	Total		**99,19,532**

Principal
D.A.P.M.R.V. Dental College
J.P. Nagar I Phase,
Bangalore - 560 078.

Year	Head of account	Actulas for infrastructure development (INR Lakhs)	Actuals for infrastructure augmentation (INR Lakhs)
2018-19	Conservative Dentistry		55,460
	Clinic Equipment		29,800
	Equipment Hospitals		29,739
	Oral medicine and Radiology		4,700
	Oral Surgery		25,392
	Digital Camera		6,450
	Furniture and Fixtures		3,83,476
	Printer		14,620
	UPS		14,750
	building	1,82,85,290	
	Computer accessories		10,650
		1,82,85,290	**5,75,037**
	Total		**1,88,60,327**

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Year	Head of account	Actulas for infrastructure development (INR Lakhs)	Actuals for infrastructure augmentation (INR Lakhs)
2019-20	Medical Equipments		6,18,535
	Medical Equipments		56,00,000
	Equipment		3,68,299
	Equipment	1,83,381	
	Lift	10,20,000	
	Furniture and Fixtures		16,518
			4,75,632
	building	24,38,713	
	Computer		1,70,063
	Software clinical hospital		2,12,400
		36,42,094	**74,61,447**
	Total		**1,11,03,541**

Principal
D.A.P.M.R.V. Dental College
J.P. Nagar I Phase,
Bangalore - 560 078.

R.V.EDUCATIONAL INSTITUTIONS

RASHTREEYA SIKSHANA SAMITHI TRUST

R.V.Teachers College Building, 15 Ashoka Pillar Road, II Block Jayanagar, Bangalore-560011
Ph Nos: 080-26562386, 26561777, Fax: 080-26560290, E.mail: rsst.rv@gmail.com

Dated: 30.11.2016

Ref: RSST/4799 /16-17

NOTE

Sub: Furnishing Balance sheet for the financial year 2015-16.

With reference to the above, the following financial statements finalized by the statutory auditors for the financial year 2015-16 is sent herewith for office record purpose.

1	DAPM R.V. Dental College		
2.	DAPM RVDC Hostels		

Receipt of the same may be acknowledged and necessary action taken in the matter.

SUPERINTENDENT

The Principal/HM/Director/CEO/Warden
DAPM R.V. Dental College

Encl: a/a

Principal
D.A.P.M.R.V. Dental College
J.P. Nagar I Phase,
Bangalore - 560 078.

SANTHAPPA & CO.
CHARTERED ACCOUNTANTS

Unit No. 201, II Floor, House of Lords,
15 & 16, St. Mark's Road, Bengaluru – 560 001

Phone : 22210717 / 22210032/ 41226565
E-mail : admincgb@santhappa.com

INDEPENDENT AUDITORS' REPORT

To the Members of **Rashtreeya Sikshana Samithi Trust:**

We have audited the accompanying financial statements of **DAPM R V Dental College, a unit of Rashtreeya Sikshana Samithi Trust,** ("the Institution") which comprise the Balance Sheet as at 31st March 2016, the Income and Expenditure Account & Receipts & Payments Account for the year then ended and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation of these financial statements in accordance with The Karnataka Societies Registration Act, 1960. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Institution's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion and to the best of our information and according to the explanations given to us, the financial statements of the **DAPM R V Dental College, a unit of Rashtreeya Sikshana Samithi Trust** for the year ended 31st March 2016 are prepared, in all material aspects, in accordance with The Karnataka Societies Registration Act, 1960.

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

S. Basavaraj

S Basavaraj
Partner
Membership No. 018133

Place: Bangalore
Date: 11th September, 2016

Rashtreeya Sikshana Samithi Trust
DAPM R V Dental College
J P Nagar, Bangalore

Balance Sheet as at 31st March, 2016

Particulars	Sch No.	As at 31st March 2016	As at 31st March 2015
I. SOURCE OF FUNDS			
Capital - RSST A/c	1	650,26,436	740,47,924
Unutilised Grants:			
Semler Research		80,788	80,788
Research Fund -Students		75,000	75,000
Other Liabilities	2	152,14,510	105,95,019
TOTAL		**803,96,735**	**847,98,731**
II. APPLICATION FUNDS			
Fixed Assets	3	598,09,972	633,84,861
Current Assets, Loans & Advances	4	118,30,202	117,94,252
Cash at Bank	5	87,23,985	95,85,883
Cash on Hand		32,577	33,735
TOTAL		**803,96,735**	**847,98,731**

As per our report of even date

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

S. Basavaraj

S Basavaraj
Partner
Membership No. 018133

Principal
D.A.P.M.R.V. Dental College
J.P. Nagar I Phase,
Bangalore - 560 078.

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

Place: Bangalore
Date : 11th September 2016

Principal
D.A.P.M.R.V. Dental College
J.P. Nagar I Phase,
Bangalore - 560 078.

Rashtreeya Sikshana Samithi Trust
DAPM R V Dental College
J P Nagar, Bangalore

Income & Expenditure A/c for the year ended 31st March, 2016

Particulars	Sch No.	As at 31st March 2016	As at 31st March 2015
I. INCOME			
Fees Collected	6	919,27,665	814,81,684
Other Fees Collected (Clinic)		64,20,112	51,69,750
Interest From Bank/BESCOM		4,39,446	3,70,765
Other Income	14	14,12,789	20,88,976
TOTAL - A		**1002,00,012**	**891,11,175**
II. EXPENDITURE			
Establishment Charges	7	717,34,645	716,36,621
Office Maintenance Charges	8	86,71,790	86,13,152
Audit Fee	9	52,908	91,399
Taxes & Duties	10	6,82,764	5,61,577
Fees Refund	11	-	23,92,500
Awards & Functions	12	4,44,357	7,74,151
Clinic/Hospital Charges & Consumables		79,50,168	74,64,189
Other Expenses	13	41,31,328	75,78,606
Finance Charges		6,684	11,530
TOTAL - B		**936,74,644**	**991,23,725**
Surplus/(Deficit) before Interest & Depreciation		**65,25,367**	**-100,12,550**
Depreciation		86,65,653	89,69,254
Surplus/(Deficit) to be carried to Balance Sheet		**-21,40,286**	**-189,81,804**

As per our report of even date

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

S. Basavaraj

S Basavaraj
Partner
Membership No. 018133

Principal
D.A.P.M.R.V. Dental College
J.P. Nagar I Phase,
Bangalore - 560 078.

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

Place: Bangalore
Date : 11th September 2016

DAPM R.V Dental College, Bangalore

No CA 37, 24th Main Road, 1st Phase, J P Nagar, Bangalore, Karnataka, India

Receipts and Payments for the year ended 31st March 2016

Receipts	Amount	Amount
Opening Balance		
Cash on Hand	31,685	
Petty Cash A/c	13,050	
Vijaya Bank, J.P.Nagar Br. Sbg. SB No.3221	5,000	
Vijaya Bank, J.P.Nagar Br.Sbg SB No.433	19,82,513	
Vijaya Bank, J.P.Nagar Br.Sbg.SB NO. 435	9,786	
Vijaya Bank, J.P.Nagar Br.Sbg.SB No.436	10,013	
Vijaya Bank,J.P. Nagar Br.SB No 2631	63,907	
Vijaya Bank,J.P. Nagar Br.SB No.560	39,14,644	
Admission Fees A/c		56,19,618
Advance A/c (Acteon India Pvt Ltd.,)		1,13,800
Advance A/c (Carestream Health India Pvt.Ltd.,) Mum		16,300
Advance A/c (Compressor Equipment)		18,240
Advance A/c (Coherent Medical Systems) Mumabi		1,20,225
Advance Account		34,677
Advance A/c (Icon Interiors)		10,48,471
Advance A/c (Exam)		4,00,000
Advance A/c(M/s.Human Interface Tech.Pvt.Ltd.,		7,01,000
Advance A/c (Out Side Remuneration)		54,000
Advance Fees BDS (CET Batch KEA-2015-2016)		11,60,000
Advance Fee Sri C N Shetty III rd BDS 16-17 batch		6,06,000
Advance Fees - MDS PGET 2015-2016		7,700
Advance Fees Nischitha Kasal HBDS 2016-17 Batch		15,02,000
Advance Tuition Fee(HBDS) Diya Susan Jose -2015-16		9,778
Advance Tuition Fees (Pouya Shafie)Batch - 2012-13		3,23,940
Adv., Fees A/c (BMDS) Ms.Ankita Shrotte Bat.2015-16		5,15,200
Adv., Fees A/c [K.Bidyalakshmi Devi-IMDS-2016-17]		87,361
Adv Fees I MDS [Dr.Sherven Babu K] 2015-16 Batch		14,00,000
Adv.Tuition Fee(Ghazal Sanani)Bat.2011-2012,I BDS		13,38,785
Adv.Tuition Fees A/c (Binh Sak. Ahmed) HBDS 15-16		28,571
Adv Fees Dr.Vivek Athal -IMDS Batch 2016-17		4,22,881
Adv Fees I MDS [Dr.Sherven Babu K] 2015-16 Batch		11,00,000
Adv.Tuition Fee(Ghazal Sanani)Bat.2011-2012,I BDS		11,00,000
Adv.Tuition Fees A/c (Binh Sak. Ahmed) HBDS 15-16		22,99,827
Adv., Tuition Fees -Dr.Nilaja Ray [] MDS-2016-17]		9,068
Adv.,Tuition Fees (Farzaneh Parasiae) HBDS-2015-16		37,37,009
Adv Tuition Fees (Mr.Nakka Pavn)HBDS 2015-16 Batch		19,00,000
Adv., Tuition Fee(Pegah N.Pour) HBDS 2015-16 Batch		1,32,560
Adv.Tuition Fees - Dr.Dhanya K R [] MDS 2016-17]		6,104
Application Fees A/c		6,08,000
Bank Charges		2,742
BDS 15-16 CET Fee from KEA		2,86,000
Building Maint (Receipt) A/c		64,20,012
Caution Deposit Fee A/c		72,400
Clinics Fee A/c		35,000
COMED K Account		10,509
Community Dentistry Receipt		10,546
Consumables Hospital Receipt		332
Consumables (Hospitals)		50,000
Contingency A/c		45,250
Dania Bhagya YojnaA/c (GOK,H&FW AYUSH_Servs.)Bng.		26,32,000
DAPM RVDC Alumni Association Fee A/c		93,000
DAPM RVDC Misc.,Fee A/c., (RSSTrust)		3,97,971
Digital Fees A/c		2,91,450
Electricity Charges Receipt A/c		82,619
Equipment A/c (Con.Dent.,)		2,143
ESIC A/c (Employees Share)		4,65,000
ESIC A/c (Management Share)		1,52,400
Examination Fee (MDS) A/c		12,000
Festival Advance A/c		39,080
Garbage (I) Receipt A/c		1,300
GSLI Account		8,800
Helmet Registration Fees Income		50,400
Helmet Registration Fees		4,04,999
I. D Fees A/c		34,447
Interest A/c		3,020
Interest From BESCOM		1,53,500
Internet Charges A/c		755
Lab. Fees A/c		49,500
Labour Fund Account(Employers)		5,28,000
Library Consortium Fees A/c Income		4,60,500
Library Consortium Fees A/c		29,924
Library & R R Fees A/c		22,114
Library Xerox Etc.,(Receipt A/c)		11,29,883
LIC Gratuity A/c Income		5,73,860
LIC Gratuity A/c		54,389
LIC (SS) Account		50,400
LIC (SS) A/c		15,62,000
Magazine Fees A/c		4,99,650
MDS 15-16 PGCET Fee		1,94,675
Medical Fees A/c		23,09,000
Miscellaneous Fees		
Miscellaneous Fees A/c (Exam)		

Payments	Amount	Amount
Admission Fees A/c		1,13,800
Admission Fee Expenses		2,400
Advance A/c (Acteon India Pvt Ltd.,)		16,300
Advance A/c (Carestream Health India Pvt.Ltd.,) Mum		18,240
Advance A/c (Compressor Equipment)		1,20,225
Advance A/c (Coherent Medical Systems) Mumabi		34,677
Advance Account		10,28,471
Advance Account(M/s. Surfa Coats Eng.Ltd.,)		85,000
Advance A/c (Icon Interiors)		3,00,000
Advance A/c (Exam)		7,91,000
Advance A/c (Innovarch Architects India Pvt.Ltd.,)		1,25,000
Advance A/c(M/s.Human Interface Tech.Pvt.Ltd.,		27,000
Advance A/c (Out Side Remuneration)		9,20,000
Advance A/c (Srinivasa Raju)		65,000
Advance Fee (Md Yusuf) 10-11 Batch I BDS		3,32,488
Advance Fee BDS (CET Batch KEA 15-16)		6,06,000
Advance Fee Dr. Raj Parthadev 13-14 batch Ist MDS		4,00,000
Advance Fee Dr. Vinay Shree 13-14 batch Ist MDS		1,00,000
Advance Fee Shabanam Yusuf II nd BDS		4,48,068
Advance Fees - MDS PGET-2015-2016		15,01,000
Advance Rguha Remuneration A/c		43,350
Advance T Fee Masood Sinaki Ali 11-12 Batch		12,30,000
Advance Tuition Fee(HBDS) Diya Susan Jose -2015-16		3,23,940
Advance Tuition Fee(HBDS) Asani Peters -2010-11		1,23,477
Advance Tuition Fees (Pouya Shafie)Batch - 2012-13		13,55,072
Advertisement A/c		20,000
Adv.Tuition Fee(Ghazal Sanani)Bat.2011-2012,I BDS		5,91,272
Adv.Tuition Fees A/c (Binh Sak. Ahmed) HBDS 15-16		11,00,001
Adv. Tuition Fee Kanavat Beshreth 11-12 Batch		5,98,500
Adv.,Tuition Fees (Farzaneh Parasiae) BDS-2015-16		8,24,957
Adv. Tuition Fee Kourosh Zare Ist BDS 14-15 batch		6,62,974
Advance T Fee Masood Sinaki Yasa 11-12 Batch		5,25,000
Advance T Fee Pegha N Pour Ist BDS 15-16 batch		8,09,252
Audit Fee A/c (External)		28,500
Audit Fee A/c (Internal)		24,408
Bank Charges		12,788
Building Maint.A/c		4,92,491
Car Insurance Account		8,812
Caution Deposit Fee A/c		1,73,000
Clinics Fee A/c		500
COMED K Account		1,22,400
Community Dentistry A/c		1,16,842
Computer A/c		6,18,900
Computer Accessories		39,875
Consumables A/c (Phantom Head)		1,71,441
Consumables (Hospitals)		76,58,587
Consumables (Medical Subjects)		90,336
Contingency A/c		2,15,632
Conveyance & Traveling Exp. A/c		86,157
Dania Bhagya YojnaA/c (GOK,H&FW AYUSH_Servs.)Bng.		1,000
DAPM RVDC Alumni Association Fee A/c		750
DAPM RVDC Alumni Association Fee A/c(RSSTrust) A/c		1,04,000
DAPM RVDC Misc.,Fee A/c., (RSSTrust)		26,32,800
DAPM RVDC Web A/c		28,750
DCI Account		7,00,000
Digital Fees A/c		1,000
Electrical Fittings		2,700
Electricity and Water Charges A/c		21,79,814
Equipment A/c (PGS)		1,36,260
Equipment A/c (Con.Dent.,)		21,80,159
Equipment A/c (Dept. of Periodontia)		1,95,933
Equipment A/c (Office)		5,163
Equipment A/c(OMDR)		11,450
Equipment A/c (Oral Pathology)		2,72,818
Equipment A/c (Oral Surgery)		2,25,485
Equipment A/c (Ortho)		74,650
Equipment A/c (Pedodontic)		1,31,328
Equipment Library		11,450
ESIC A/c (Employees Share)		82,619
ESIC A/c (Management Share)		2,36,662
Examination Expenses A/c		7,92,429
Examination fee (MDS) A/c		67,000
Festival Advance A/c		1,88,000
Furniture and Fixtures		5,37,012
Garbage Account		1,26,200
Garbage A/c (II)		70,750
Garden Maint.A/c		1,050
Gas Account		88,775
Gas & Compressor		1,20,225
Generator Maint. A/c		1,215

Principal
D.A.P.M.R.V. Dental College
J.P. Nagar I Phase.
Bangalore - 560 078.

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

Principal
D.A.P.M.R.V. Dental College
J.P. Nagar I Phase,
Bangalore - 560 078.

DAPM R.V.Dental College, Bangalore
No CA 37, 24th Main Road, Ist Phase, J.P.Nagar, Bangalore, Karnataka, India

Receipts and Payments for the year ended 31st march 2016

Receipts	Amount	Amount	Payments	Amount	Amount
Miscellaneous Fees A/c (Implants)		8,49,000	GSLI Account		29,080
Miscellaneous Fees A/c (Material Charges)		35,30,500	Health Insurance (Students)		1,82,227
Miscellaneous Fee(Univ.,)		2,27,450	Helmet Registration Fees		8,800
Misc., Fees A/c (Phantom Head Fees)		7,08,000	Honorarium A/c		10,400
Misc.Fee (Univ.)Income		2,05,800	House Keeping A/c		8,46,838
Misc Fee (Univ.)Exs		49,300	I. D Fees A/c		1,650
Misc Fee (Univ.)Exs Income		43,800	Inspection Expenses A/c (U.C,DCI Etc.,)		1,71,653
News Paper and Mag. Receipt A/c		408	Insurance A/c(Fire,Burglary Etc.,)		1,67,905
NSS Activities(From RGUHS Reg.,)		32,000	Interest & Damages		6,759
P.F (Employees) A/c		28,93,755	Internet Charges A/c		72,689
Postage and Telephones A/c		822	Karnataka Pvt Medical Est.(KPM Est.,) A/c		12,500
Postage and Tel. Receipt A/c		10	Lab. Fees A/c		500
Professional Tax A/c		2,14,450	Labour Fund Account(Employees)		756
Red Cross Fee A/c		1,20,200	Labour Fund A/c (Expenditure)		1,538
Red Cross Fee A/c Income		1,14,400	Library Books A/c		8,37,815
Registration Fees A/c		3,25,800	Library Consortium Fees A/c		5,29,000
Rent A/c		2,53,000	Library Journals A/c		24,85,036
Repair and Maint. A/c (Receipt A/c)		35,000	Library & R.R Fees A/c		1,500
Repairs and Maint. A/c		18,240	LIC A/c (In Lieu of EDLI)		4,90,386
Research Fund (Students) Exp.,		3,000	LIC (Gratuity) A/c-CL		5,00,000
RGUHS A/c		100	LIC Gratuity A/c		11,51,777
RGUHS A/c(Convocation and PDC)		1,73,400	LIC (SS) Account		5,73,860
RGUHS A/c(Remuneration Etc.,)		1,23,352	LIC (SS) A/c		54,389
RGUHS A/c(Convocation and PDC) Income		3,800	Magazine Fees A/c		1,850
RGUHS (Desertation) Fee A/c		48,000	Medical Fees A/c		15,000
RGUHS (Desertation) Fee A/c Income		48,000	Miscellaneous Fees		11,000
RGUHS (Exams) A/c		10,30,850	Miscellaneous Fees A/c (Exam.)		69,000
RGUHS (Outside Remuneration) A/c		9,20,000	Miscellaneous Fees A/c (Material Charges)		50,000
Rotrary Etc.,A/c(Poor Patients)		20,000	Miscellaneous Fee(Univ.,)		2,27,450
RSSTrust A/c		313,32,264	Misc.Fee (Univ.)Exs		49,300
RSSTrust (Endowment) A/c		29,472	NAAC Inspection Account		15,500
RSSTrust (Misc.,) A/c		11,00,000	News Paper and Mag. A/c		43,812
RSSTrust (Salary Advance) A/c		54,000	P.F (Admin.,Charges) A/c		94,470
RSSTrust TVS Camp Advance		45,562	P.F (Employees) A/c		28,99,755
Salary Receipt A/c		98,107	P.F (Employers) A/c		4,20,280
Scholarship A/c		1,29,790	P.F (Pension Fund) A/c		9,05,598
Seminar and Conference Receipt A/c		1,00,901	Postage and Telephones A/c		1,45,314
Seminars and Conference A/c		1,189	Printing and Stationery A/c		8,92,210
Sports and Cult.Receipt A/c		15,900	Professional Indemnity Policy(Teaching & Non.Teachi		44,000
Sports & Cultural Fees A/c		4,06,750	Professional Tax A/c		2,14,450
Sports Fees Income		20,200	Profession Tax (Institutional)		2,500
Sports Fees		88,500	Property Tax Bldg & Site		3,30,284
Students Welfare Fees A/c		47,300	Red Cross Fee A/c		1,20,200
TDS Certificate Receivable A/c (KPTCLtd.,) Reg.,		6,889	Registration Fees A/c Expenses		25,800
TDS (Non-Salary's) A/c		93,882	Registration Fees A/c		3,25,800
TDS Receivable A/c(Sevakshetra Hospital)		34,125	Repair and Maint. A/c (Receipt A/c)		18,240
TDS (Salary'c) A/c		55,41,170	Repairs and Maint. A/c		5,38,008
Tuition Fees A/c- I BDS		143,06,710	Repairs and Maint.(Garudex Infotech)		1,19,166
Tuition Fees A/c – II BDS		114,97,348	Reserch Fund (Students) Exp.,		48,000
Tuition Fees A/c – III BDS		114,50,462	RGHUS - Desertaion Refund A/c		48,000
Tuition Fees A/c – III MDS		73,24,800	RGUHS A/c		36,000
Tuition Fees A/c – II MDS		73,24,800	RGUHS A/c (Affiliation Etc.,)		6,59,000
Tuition Fees A/c – I MDS		111,80,006	RGUHS A/c(Convocation and PDC)		1,73,400
Tuition Fees A/c – IV BDS		147,90,220	RGUHS A/c(Remuneration Etc.,)		1,23,352
Tuition Fees A/c – PHD,Certificate Course Etc.,		7,15,000	RGUHS (Desertation) Fee A/c		48,000
Tuition Fees- PG Course (Diploma)		15,79,000	RGUHS (Exams) A/c		10,30,850
			RGUHS (Exam) A/c Fee Expenses		1,350
			RGUHS (Outside Remuneration) A/c		12,80,000
			Rotrary Etc.,A/c(Poor Patients)		20,000
			RSSTrust A/c		392,13,466
			RSSTrust (Endowment) A/c		29,472
			RSSTrust (Misc.,) A/c		11,00,000
			RSSTrust (Salary Advance) A/c		54,000
			RSSTrust TVS Camp Advance		45,562
			Salary Account		551,87,499
			Scholarship A/c		1,29,790
			Security Deposit-Bescom		45,000
			Security Services A/c		8,92,252
			Seminars and Conference A/c		3,28,704
			Sevakshetra Hospital A/c		3,50,000
			Sports and Cult.A/c		3,04,164
			Sports & Cultural Fees A/c		14,000
			Sports Fees		88,500
			Students Software A/c (Students I.D A/c)		80,000
			Students Welfare Fees A/c		47,300
			Students Welfare Fees A/c Expenses		4,500
			TDS Certificate Receivable A/c (KPTCLtd.,) Reg.,		6,889
			TDS (Non Salary's) A/c		93,882
			TDS Receivable A/c(Sevakshetra Hospital)		34,125

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J.P. Nagar, I Phase,
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Hon. Secretary,
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II Block, Jayanagar, Bangalore-560011

Continued

DAPM R.V.Dental College, Bangalore

No. CA 37, 24th Main Road, 1st Phase, J.P.Nagar, Bangalore, Karnataka, India

Receipts and Payments for the year ended 31st march 2016

Receipts	Amount	Amount	Payments	Amount	Amount
			TDS (Salary i) A/c		55,41,370
			Tuition Fees A/c TDS		82,500
			Vehical Maint A/c		1,58,560
			Closing Balance		
			Cash on Hand	15,855	
			Petty Cash A/c	16,772	
			Vijaya Bank, J P Nagar Br. Reg. SB No 3221	82,517	
			Vijaya Bank, J P Nagar Br Reg SB No 423	10,48,913	
			Vijaya Bank, J P Nagar Br Reg SB NO 425	42,101	
			Vijaya Bank, J P Nagar Br.Reg SB No 426	10,810	
			Vijaya Bank J P Nagar Br SB No 2631	57,057	
			Vijaya Bank J P Nagar Br SB No 560	24,82,087	87,56,562
Total		1820,73,619	Total		1820,73,619

As per our report of even date

For Santhappa & Co.
Chartered Accountants
FR No. 001613S

S Bhaskaraj

S Bhaskaraj
Partner
Membership No. 018133

Place: Bangalore
Date: 13th September 2016

Principal
D.A.P.M.R.V. Dental College
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Rashtreeya Sikshana Samithi Trust
DAPM R V Dental College
J P Nagar, Bangalore
Schedules forming part of Balance Sheet

Schedule 1
RSST Capital

Sl. No.	Particulars	As at 31.03.2016	As at 31.3.2015
1	Opening Balance	740,47,924	666,30,068
2	Add: Contribution Received	323,32,264	643,06,577
		1063,80,188	1309,36,645
3	Less: Paid during the year	392,06,577	379,06,577
	Less: TDS receivable	6,889	340
		671,66,722	930,29,728
4	Add: Excess of Income Over Expenditure	- 21,40,286	- 189,81,804
		650,26,436	740,47,924

Schedule 2
Other Liabilities

Sl. No.	Particulars	As at 31.03.2016	As at 31.3.2015
1	Adv. T Fees	-	61,09,298
2	Adv.Fees I MDS (Dr.Sharvari Babu K) 2015-16 Batch	6,51,135	-
3	Adv., Tuition Fees (Kourosh Zare)IBDS 2014-15-IIBDS	13,25,949	-
4	Adv., Fees A/c (K.Bidyalakshmi Devi-IMDS-2016-17)	14,00,000	-
5	Adv.Fees Dr.Vivek Aithal -IMDS Batch 2016-17	13,38,785	-
6	Adv., Tuition Fees -Dr.Nitabja Ray (I MDS-2016-17)	11,00,000	-
7	Adv.Tution Fees - Dr.Dhanya K R (I MDS 2016-17)	13,00,000	-
8	Advance Fee (Sri C N Shetty) II BDS 2016-17	7,700	-
9	Advance Fees Nischitha Kasal IBDS 2015-16 Batch	9,778	-
10	Adv., Fees A/c (IMDS) Ms.Ankita Srivstv Bat 2015-16	87,361	-
11	Adv.Fees I MDS (Dr.Sharvari Babu K) 2015-16 Batch	20,571	-
12	Adv.,Tuition Fees (Farzaneh Parasaie) IBDS 2015-16	24,74,870	-
13	Adv.Tuition Fees (Ms Nakka Pavni)IBDS 2015-16 Batch	9,053	-
14	Adv., Tuition Fees(Pegah N.Pour) IBDS 2015-16 Batch	24,27,757	-
15	Adv. T Fee(Md. Yusefi)	-	3,32,488
16	Allumni Association fee	10,49,827	7,40,750
17	Caution Money Deposit	11,31,000	10,18,000
18	Danta Bhagya YojanaA/c (GOK,H&FW AYUSH,Servs.)Bng.	49,000	
19	Poor Patient Fund	78,991	78,991
20	Research Fund (Oral Surgery)	2,220	2,220
21	Retention Fee-Kusum Electricals	1,984	1,984
22	Retention Fee-Sri Vijay	2,487	2,487
23	Retention Money- M/s Vivek Industries	10,730	6,083
24	Retention Money-Himani Constrn	2,746	2,746
25	RGUHS Examination(Outsiders)	-	3,60,000
26	RVDC Allumni Assn.,	-	2,64,577
27	Vivek Industries	-	4,647
28	NSS Activities	40,000	8,000
29	LIC Gratuity	-	22,114
30	Retention money Kobess furntech	8,274	8,274
31	Retention money Karan construction	3,85,559	3,78,559
32	Retention money Nagarjun construction	1,05,432	98,932
33	Retention money Srinivasaraju	1,93,301	1,93,301
34	M/s Karan construction	-	7,000
35	M/s Nagarjun Engg. Enterprises	-	6,500
36	Advance Fee(Raj Parthdev)	-	4,00,000
37	Advance Fee(Vinay shree)	-	1,00,000
38	Advance Fee(Shabhnam Yusuf)	-	4,48,068
		152,14,510	105,95,019

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Rashtreeya Sikshana Samithi Trust
DAPMRV Dental College

Schedule 3
Fixed Assets

Sl. No.	Assets	Rate	WDV as on 01.04.2015	Additions Bef. Sept.15	Additions Aft. Sept.15	Deletions	Total	Depreciation	WDV as on 31.03.2016
1	Block A								
	Plant & Machinery:								
	Con Dentistry	15%	52,10,498	5,86,400	16,72,759	2,91,450	71,18,207	10,19,208	65,79,999
	A V Equipment Con Dentry	15%	36,249	-	-	-	36,249	5,437	30,812
	Air Condition Equipment	15%	55,439	-	-	-	55,439	8,316	47,123
	Anatomy	15%	17,701	-	-	-	17,701	2,655	15,046
	Audio Visual Equipment	15%	69,463	-	-	-	69,463	10,419	59,044
	AV Equipment Auditorium	15%	34,327	-	-	-	34,327	5,149	29,178
	Bio Chemistry	15%	638	-	-	-	638	96	542
	Chrome Cobalt Lab	15%	98,765	-	-	-	98,765	14,815	83,950
	Clinics Equipments	15%	28,67,577	-	-	-	28,67,577	4,30,137	24,37,440
	Conservation (Phantom Head)	15%	12,616	-	-	-	12,616	1,892	10,724
	Dental materials	15%	54,884	-	-	-	54,884	8,233	46,651
	Diesel Generator	15%	5,72,840	-	-	-	5,72,849	85,927	4,86,927
	Digital Camera	15%	15,532	-	-	-	15,532	2,330	13,202
	Digital Copier	15%	16,720	-	-	-	16,720	2,508	14,212
	Digital Projector	15%	17,321	-	-	-	17,321	2,598	14,723
	Electrical Fittings	15%	675	2,700	-	-	3,675	551	3,124
	Equipment Hospitals	15%	24,718	-	-	-	24,718	3,708	21,010
	Equipment Library	15%	3,197	-	11,450	-	14,647	1,338	13,309
	Fax Machine	15%	8,422	-	-	-	8,422	1,263	7,159
	Fire Extinguishers	15%	11,000	-	-	-	11,000	1,650	9,401
	Gas & Airlines	15%	37,295	-	1,20,335	-	37,295	5,594	31,701
	Gas & Compressor	15%	10,945	-	-	-	1,31,170	19,659	1,20,511
	Implantology	15%	4,532	-	-	-	4,532	680	3,852
	Library Books	15%	47,65,754	1,21,353	7,16,662	-	56,03,669	7,86,786	48,16,783
	Micro Biology & Pathology	15%	16,620	-	-	-	16,620	2,493	14,127
	Motor Car KA-05 M1579	15%	4,84,620	-	-	-	4,84,620	72,693	4,11,927
	Office Equipment	15%	2,27,292	5,553	-	-	2,32,845	34,927	1,97,918
	Oral Histology	15%	241	-	-	-	241	36	205
	Oral Medicine & Radiology(OMDR)	15%	29,21,593	-	11,450	-	29,33,393	4,39,149	24,94,234
	Oral Pathology	15%	17,74,503	2,14,688	58,130	-	20,47,321	3,02,738	17,44,583
	Oral Surgery	15%	13,20,604	2,25,485	-	-	15,46,089	2,32,913	13,14,176
	Ortho	15%	69,021	-	-	-	69,021	10,353	58,668
	Orthodantia	15%	9,51,176	63,200	11,450	-	10,25,826	1,53,035	8,72,811
	Pedodantia	15%	19,70,887	1,26,600	5,328	-	21,02,815	3,15,023	17,87,792
	Periodantia	15%	14,83,037	1,26,600	69,333	-	16,77,970	2,46,496	14,31,474
	Photo Scanner	15%	12,834	-	-	-	12,834	1,925	10,909
	Physiology	15%	18,957	-	-	-	18,957	2,844	16,113
	Prevco & Soco	15%	1,59,952	-	-	-	1,59,952	23,993	1,35,959
	Painter	15%	65,253	-	-	-	65,253	9,788	55,465
	Prosthodentics	15%	24,14,726	-	-	-	24,14,726	3,62,209	20,52,517
	Skeletons, Moulds, Models	15%	394	-	-	-	394	59	335
	UPS	15%	87,784	-	-	-	87,784	13,168	74,616
	Water Purifier	15%	12,126	-	-	-	12,126	1,819	10,307
	Xerox Machine	15%	23,645	-	-	-	23,645	3,547	19,398
	Air Condition Equipment	15%	5,81,375	-	-	-	5,81,375	87,206	4,94,169
	CCTV Annex to Building	15%	86,156	-	-	-	86,156	12,923	73,233
	Electrical Fittings	15%	10,37,002	-	-	-	10,37,002	1,55,550	8,81,452
	Sound System Class room/seminar hall	15%	3,97,165	-	-	-	3,97,165	59,575	3,37,590
	Equipment class room/seminar hall	15%	96,163	-	-	-	96,163	14,424	81,739
	Equipment (Deptt., of Anatomy)	15%	2,80,500	-	-	-	2,80,500	42,075	2,38,425
	Equipment (Deptt., Prosthodontics)	15%	48,884	-	-	-	48,884	7,303	41,381
	Equipment (Physiology)	15%	21,737	-	-	-	21,737	3,261	18,476
	Equipment (NAAC)	15%	1,73,142	-	-	-	1,73,142	25,971	1,47,171
	Equipment (P&S)	15%	-	-	1,18,260	-	1,18,260	8,720	1,07,541
2	Block B								
	Buildings	10%	112,44,398	-	-	-	112,44,398	11,24,440	102,09,958
	Buildings-Class Room/Seminar Complex	10%	178,00,132	-	-	-	178,00,132	17,80,013	160,20,119
	Furniture & Fixtures	10%	19,32,906	5,24,531	12,481	-	24,69,918	2,46,368	22,23,550
	Furniture & Fixtures-class room/seminar complex	10%	9,21,956	-	-	-	9,21,956	92,196	8,29,760
3	Block C								
	Computers	60%	58,301	67,200	5,51,700	-	6,77,201	2,40,811	4,36,390
	Computer Accessories	60%	1,19,835	26,375	13,500	-	1,59,710	91,776	67,934
	Software Clinical Hospitals	60%	5,326	-	-	-	5,326	3,196	2,130
			613,84,862	20,10,485	33,71,728	2,91,450	684,75,625	86,66,653	598,09,972

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Bangalore - 560 078.

Infrastructure augmentation

Infrastructure development

Rashtreeya Sikshana Samithi Trust
DAPM R V Dental College

Schedule 4
Current Assets, Loans & Advances

Sl. No.	Particulars	As at 31.03.2016	As at 31.3.2015
1	Adv. Ashrit Electronic Corporation	26,575	26,575
2	Adv. Site Engineers	1,000	1,000
3	Adv. Kusum Electricals	6,09,000	6,09,000
4	Adv. M/s Surfa Coats	11,43,000	10,58,000
5	Adv. Econ Interiors	60,80,000	61,80,000
6	Adv. Innovarch Architects India P Ltd.,	4,03,091	2,78,091
7	Adv. N N Associates	1,20,000	1,20,000
8	Adv. Srinivasaraju	4,22,000	3,37,000
9	Adv. (RGUHS Outsiders Remuneration)	43,350	3,40,000
10	Adv. Yash Design	15,00,000	15,00,000
11	Diesel Deposit	5,000	5,000
12	Festival Advance	92,000	56,400
13	Gas Deposit	13,000	13,000
14	Security Deposit-BESCOM	2,86,936	2,41,936
15	Security Deposit-Maradi Eco ind. Ltd	5,000	5,000
16	Srinivasa raju	2,68,000	2,68,000
17	Advance	-	20,000
18	Advance (Hanuman Interface)	27,000	54,000
19	DAPM RVDC Allumin Assn.,(RSST A/C)	7,85,250	6,81,250
		118,30,202	117,94,252

Schedule 5
Bank Balances

Sl. No.	Particulars	As at 31.03.2016	As at 31.3.2015
1	Vijaya Bank SB No.141801011000423	10,48,913	19,82,533
2	Vijaya Bank SB No.141801011003221	82,517	5,000
3	Vijaya Bank SB No.141801011000425	42,601	9,786
4	Vijaya Bank SB No.141801011000426	10,810	10,013
5	Vijaya Bank SB No.141801011000560	74,82,087	75,14,644
6	Vijaya Bank SB No.141801011000631	57,057	63,907
		87,23,985	95,85,883

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Rashtreeya Sikshana Samithi Trust
DAPM R V Dental College
J P Nagar, Bangalore

Schedules forming part of Income & Expenditure A/c

Schedule 6
Fees Collected

Sl. No.	Particulars	As at 31.03.2016	As at 31.3.2015
1	Application Fee	1,12,500	1,14,700
2	Digital Library Fee	92,000	90,000
3	Lab Fee	1,51,000	1,58,500
4	Library & Reading Room Fee	4,59,000	4,75,500
5	Magazine Fee	48,750	51,300
6	MDS Examination Fee	1,98,000	1,54,000
7	Medical Fee	4,86,050	4,73,850
8	Miscellaneous Fee	74,61,175	67,39,599
9	Sports Fee	4,82,750	4,60,800
10	Tuition fee	822,35,840	725,63,935
		919,27,065	814,81,684

Schedule 7
Establishment Charges

Sl. No.	Particulars	As at 31.03.2016	As at 31.3.2015
1	PF/EDLI Charges	94,470	57,588
2	EPF Pension Fund	9,05,598	6,50,406
3	Establishment - Salary	690,89,392	641,18,338
4	ESI Mgt. contribution	2,34,519	2,58,141
5	LIC A/c (In Lieu of EDLI)	4,00,386	-
6	LIC gratuity	5,00,000	61,71,579
7	Provident Fund - Mgt. Contribution	4,20,280	3,85,569
		717,34,645	716,36,621

Schedule 8
Office Maintenance Charges

Sl. No.	Particulars	As at 31.03.2016	As at 31.3.2015
1	Consd K Fee	50,000	50,000
2	Car Maintenance	1,67,478	1,56,618
3	Contingency	2,15,300	3,50,809
4	Coveyance & Travel Expenses	86,157	1,16,378
5	DCI Affiliation Fee	7,00,000	13,02,300
6	Electricity Charges	21,79,814	20,45,768
7	Exams Expenses	7,92,429	6,39,338
8	Garbage Charges	1,96,950	1,95,000
9	Generator Maintenance	1,215	-
10	Internet charges	69,670	76,699
11	House Keeping Charges	8,46,818	6,83,215
12	News Paper & Magazines	43,832	30,446
13	Postage & Telephone	1,44,892	1,25,470
14	Printing & Stationery	8,92,210	8,19,190
15	TDS SH & Penalty	-	9,223
16	Repairs & Maintenance	6,48,934	6,74,097
17	RGUHS Fee/Affiliation	7,44,250	5,00,700
18	Watch & Ward	8,92,262	8,37,901
		86,71,790	86,13,152

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Schedule 9
Audit Fee

Sl. No.	Particulars	As at 31.03.2016	As at 31.3.2015
1	Internal Audit Fee	24,408	63,309
2	Statutory Audit Fee	28,500	28,090
		52,908	91,399

Schedule 10
Duties & Taxes

Sl. No.	Particulars	As at 31.03.2016	As at 31.3.2015
1	Professional Tax - Institution	2,500	5,000
2	Property Tax	3,30,264	2,06,577
3	Service charges (Sevakshetra)	3,50,000	3,50,000
		6,82,764	5,61,577

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Rashtreeya Sikshana Samithi Trust
DAPM R V Dental College

Schedule 11
Fees

Sl. No.	Particulars	As at 31.03.2016	As at 31.3.2015
1	Refund of Tution Fee	-	23,92,500
		-	23,92,500

Schedule 12
Awards & Functions

Sl. No.	Particulars	As at 31.03.2016	As at 31.3.2015
1	Community Dental Programme	1,16,842	1,38,867
2	Seminars & Conferences	3,27,515	6,35,284
		4,44,357	7,74,151

Schedule 13
Other Expenses

Sl. No.	Particulars	As at 31.03.2016	As at 31.3.2015
1	Admission Fee Exps	2,400	7,050
2	Advertisement Charges	20,000	-
3	Building Insurance	1,67,805	2,30,136
4	Building Maintanance	4,32,491	13,20,705
5	ESIC Interest & damages	6,759	1,34,093
6	Gas Charges	88,775	1,33,097
7	Garden Maintenance	1,060	-
8	Health Insurance Students	1,82,227	1,96,489
9	Honorarium	10,400	-
10	Inspection Charges	1,71,659	7,37,699
11	Karnataka Pvt.Medical Est.(KPM Est.,) A/c	12,500	-
12	Labour Welfare	1,518	1,524
13	Legal Fee	-	2,85,000
14	Library Journals & Periodicals	24,85,036	23,41,532
15	Medical Subjects	-	1,03,650
16	NAAC Inspection Exps.,	15,500	11,82,009
17	Phantom Head	-	3,77,163
18	Professor Idemnity Insurance	44,000	44,944
19	Research Fund (student) Exps,	46,000	45,728
20	RGUHS	-	8,130
21	RGUHS (Exam) Exps	-	5,500
22	Students Software A/c (Students I D A/C)	84,500	-
23	Sports & Culture	3,04,164	3,88,560
24	Web Charges	28,750	15,395
25	Registration Fee Expenses	25,800	-
		41,31,328	75,78,606

Principal
D.A.P.M.R.V. Dental College
J.P. Nagar I Phase,
Bangalore - 560 078.

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

Rashtreeya Sikshana Samithi Trust
DAPM R V Dental College

Sch. 14

Other Income

Sl no	Particulars	Amount	Amount
1	Building & Maintenance receipt	2,242	74,043
2	Community Dentistry Receipts	15,000	-
3	Consumbles Hospital receipts	10,501	5,200
4	Electricity & water charges receipts	3,97,971	3,75,406
5	Garbage receipt	12,000	10,000
6	LIC Gratuity Income	22,214	-
7	Library xerox fee etc	29,924	10,057
8	Miscellaneous income	2,53,000	1,06,800
9	News paper & Magaine a/c	418	1,301
10	Salary Receipt A/c	-	1,61,967
11	Seminar and Conference ReceiptA/c	1,00,901	4,60,750
12	Helmet Regn Fee	1,300	100
13	ID Card Fee	68,750	50,850
14	Library Consortium Income	49,500	19,500
15	Library Journal receipt	-	1,77,698
16	Misc., Fee(University) Income	2,05,800	1,68,500
17	Misc., Fee (university) NSS income	43,800	47,450
18	NAAC (Non reimbursement)	-	36,000
19	Red Cross Fee Income	1,14,400	1,12,600
20	Regn., Fee Income	-	19,950
21	Repairs & Maint. Receipts	16,760	14,000
22	Repairs & Maint. (Scrap)	-	58,000
23	RGUHS(Convocation & PDC) Income	3,800	-
24	RGUHS (Desertation) fee income	48,000	32,000
25	Sports Fee Income	20,200	32,000
26	Sports & Cultural Receipts	15,900	18,000
27	Student Welfare Fund Income	-	6,800
		14,12,789	20,88,976

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II Block, Jayanagar, Bangalore-560011

Principal
D.A.P.M.R.V. Dental College
J.P. Nagar I Phase,
Bangalore - 560 078.

RASHTREEYA SIKSHANA SAMITHI TRUST

DAPM R.V.DENTAL COLLEGE, J.P.NAGAR, BANGALORE

NOTES TO ACCOUNT FOR THE YEAR ENDED 31.03.2016

1. The Accounts are drawn up on historical cost basis.
2. The Institution has maintained its accounts on cash basis
3. (a) Fixed Assets are stated at cost less depreciation
   (b) Depreciation are provided on W.D.V Basis.
4. Revenue Recognition

   The course fee for the students are received in totality in the year of admission itself. The course is generally for a period of 4 years. However, revenue is recognized as and when the students are promoted to the next level/year.

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

S. Basavaraj

S Basavaraj
Partner
M No 018133

Place: Bangalore
Date: 11th September, 2016

4162/17-18
1-12-17

R.V.EDUCATIONAL INSTITUTIONS

RASHTREEYSIKSHANA SAMITHI TRUST

R.V.Teachers College Building, 15 Ashoka Pillar Road, II Block Jayanagar, Bengaluru-560011
Ph Nos: 080-26562386, 26561777, Fax: 080-26568290, E.mail: rsst.rv@gmail.com

Ref: RSST/ 5388 /17-18 Dated: 29.11.2017

NOTE

Sub: Furnishing Balance sheet for the financial year 2016-17.

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With reference to the above, the following financial statements finalized by the statutory auditors for the financial year 2016-17for office record purpose, along with the bill for arranging payment are sent herewith. The cheque may be sent to Trust office for onwards transmission to the auditors.

Sl No	Institution name	Bill No and date	Bill amount
01	DAPM RV DENTAL COLLEGE	678/22.11.2017	44250.00
02	DAPM RVDC HOSTELS	686/22.11.2017	30090.00

SUPERINTENDENT

To:
THE PRINCIPAL
DAPM RV DENTAL COLLEGE
JP Nagar 1st phase, Bangalore
Encl: a/a

Principal
D.A.P.M.R.V. Dental College
J.P. Nagar I Phase,
Bangalore - 560 078.

SANTHAPPA & CO.
CHARTERED ACCOUNTANTS

Unit No. 201, II Floor, House of Lords,
15 & 16, St. Mark's Road, Bengaluru – 560 001

Phone : 22210717 / 22210032/ 41226565
E-mail : admincgb@santhappa.com

INDEPENDENT AUDITORS' REPORT

To the Members of Rashtreeya Sikshana Samithi Trust:

Report on Financial Statements

We have audited the accompanying financial statements of R V Dental College, a unit of Rashtreeya Sikshana Samithi Trust, ("the Institution"), a society registered under the Karnataka Societies Registration Act, 1960, which comprise the Balance Sheet as at 31st March 2017, the Income and Expenditure Account & Receipts & Payments Account for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

The Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position and financial performance of the Institution in accordance with accounting principles generally accepted in India, including Accounting Standards issued by The Institute of Chartered Accountants of India. This responsibility includes maintenance of adequate accounting records for safeguarding of the assets of the Institution and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgements and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Institution's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on whether the Institution has in place an adequate internal financial control system over financial reporting and the operating effectiveness of such controls. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

SANTHAPPA & CO. CHARTERED ACCOUNTANTS BANGALORE

Opinion

In our opinion and to the best of our information and according to the explanations given to us, the financial statements give a true and fair view in conformity with the accounting principles generally accepted in India:

a. In case of Balance Sheet, of the State of Affairs of the Institution as at 31st March 2017

b. In case of Income and Expenditure account, of the deficit, being excess of Expenditure over Income for the year ended 31st March 2017

a. We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit

b. In our opinion proper books of accounts as required by law have been kept by the Institution so far as it appears from our examination of those books.

c. The Balance Sheet, the Income and Expenditure account and Receipts & Payments account dealt with i this Report are in agreement with the books of account.

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

S. Basavaraj

CHARTERED ACCOUNTANTS BANGALORE

S Basavaraj
Partner
Membership No. 018133

Place: Bangalore
Date: 17th September, 2017

Principal
D.A.P.M.R.V. Dental College
J.P. Nagar 1 Phase,
Bangalore - 560 078.

Rashtreeya Sikshana Samithi Trust
DAPM R V Dental College
J P Nagar, Bangalore

Balance Sheet as at 31st March, 2017

Particulars	Sch No.	As at 31st March 2017	As at 31st March 2016
I. SOURCE OF FUNDS			
Capital - RSST A/c	1	6,99,62,577	6,50,26,436
Unutilised Grants:			
Semier Research		80,788	80,788
Research Fund -Students		75,000	75,000
Other Liabilities	2	98,67,198	1,52,14,511
TOTAL		7,99,85,563	8,03,96,735
II. APPLICATION FUNDS			
Fixed Assets	3	6,63,38,293	5,98,09,971
Current Assets, Loans & Advances	4	28,83,312	1,18,30,202
Cash at Bank	5	1,06,87,935	87,23,985
Cash on Hand		76,023	32,577
TOTAL		7,99,85,563	8,03,96,735

As per our report of even date

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

S. Basavaraj

S Basavaraj
Partner
Membership No. 018133

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

Principal
D.A.P.M.R.V. Dental College
J.P. Nagar I Phase,
Bangalore - 560 078.

Place: Bangalore
Date : 17th September 2017

Rashtreeya Sikshana Samithi Trust
DAPM R V Dental College
J P Nagar, Bangalore

Income & Expenditure A/c for the year ended 31st March, 2017

Particulars	Sch No.	As at 31st March 2017	As at 31st March 2016
I. INCOME			
Fees Collected	6	10,61,46,206	9,19,27,665
Other Fees Collected (Clinic)		75,59,000	64,20,112
Interest From Bank		3,79,809	4,39,446
Other Income	14	12,53,934	14,12,789
TOTAL - A		11,53,38,949	10,02,00,012
II. EXPENDITURE			
Establishment Charges	7	8,98,43,603	7,17,34,645
Office Maintenance Charges	8	95,76,591	86,71,790
Audit Fee	9	81,642	52,908
Taxes & Duties	10	6,10,121	6,82,764
Fees Refund	11	40,85,663	-
Awards & Functions	12	3,96,894	4,44,357
Clinic/Hospital Charges & Consumables		88,94,369	79,50,168
Other Expenses	13	62,06,341	41,31,328
Finance Charges		9,490	6,684
TOTAL - B		11,96,84,714	9,36,74,644
Surplus/(Deficit) before Interest & Depreciation		-43,45,765	65,25,368
Depreciation		92,18,094	86,65,654
Surplus/(Deficit) to be carried to Balance Sheet		-1,35,63,859	-21,40,286

As per our report of even date

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

S Basavaraj
Partner
Membership No. 018133

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

Principal
D.A.P.M.R.V. Dental College
J.P. Nagar I Phase,
Bangalore - 560 078.

Place: Bangalore
Date : 17th September 2017

DAPM R.V.Dental College, Bng. Yr.2016-2017
No.CA 37, 24th Main Road,
Indirani Phase, J.P.Nagar,Bangalore, Karnataka India

Receipts and Payments A/c for the year ended 31st March 2017

Receipts	Amount	Payments	Amount
Opening Balance		RSSTrust A/c	3,52,57,621
Bank Accounts		Admition Fees A/c	1,16,400
Vijaya Bank, J.P.Nagar Br. Bng. 58 No.5221	82,517	Advance Rguhs Remuneration A/c	60,416
Vijaya Bank, J.P.Nagar Br. Bng.58 No.423	10,48,913	Caution Deposit Fee A/c	1,62,000
Vijaya Bank, J.P.Nagar Br. Bng.58 NO. 425	42,601	Dania Bhagya Yojane A/c (GOK,H&FW AYUSH,Servs.,Bng	1,400
Vijaya Bank, J.P.Nagar Br. Bng.58 No.426	50,810	DAPM RVDC Alumini Association Fee A/c	6,000
Vijaya Bank, J.P.Nagar Br.58 No.3431	67,067	E Con, Bng., Payable A/c	7,158
Vijaya Bank, J.P.Nagar Br.58 No.580	74,82,087	ESIC A/c (Employees Share)	86,949
Cash in hand		GSLI Account	55,042
Cash in hand	33,455	Helmet Registration Fees	9,300
Petty Cash A/c	16,722	Library Consortium Fees A/c	4,78,000
RSSTrust A/c		LIC Gratuity A/c	8,50,491
Dish in Celebration of DAPM R.V. Dental College	3,35,00,000	LIC (SS) Account	5,48,508
Admission Fees A/c	2,48,800	Miscellaneous Fee(Univ.,)	2[illegible]00
Advance Fees BDS (CET Batch 2015-2016, NEA 2016-17)	1,15,600	NSS Activities	7,000
Advance Fee (Shabnam Yousafi) BDS 2015-2016	8,72,000	P.F (Employees) A/c	31,19,269
Advance Fees - MDS 2015-2016, PGET-2016- 2017 (2)	9,82,000	Professional Tax A/c	2,15,600
Advance Tuition Fees/Ms Varsha CI BDS 2016-17 Batc	18,54,000	Registration Fees A/c	3,15,000
Caution Deposit Fee A/c	8,36,163	Research Project OMDR - RGUHS A/c	1,21,000
Dania RVDC Alumini Association Fee A/c	2,79,000	Research Project PROSTHO- RGUHS A/C	90,750
E Con, Bng., Payable A/c	61,250	RGUHS (Exam) A/c	15,88,750
ESIC A/c (Employees Share)	7,152	RGUHS (Outside Remuneration) A/c	[illegible]
GSLI Account	86,949	Thriveni Ent.,A/c(Poor Patients)	4,726
Helmet Registration Fees	55,042	RSSTrust (Endowment) A/c	29,472
Karnataka State Dental Council-PRC Fees	10,600	RSSTrust (Salary Advance) A/c	36,000
Library Consortium Fees A/c	21,500	Scholarship A/c	3,89,800
LIC Gratuity A/c	5,29,500	Sports Fees	80,250
LIC (SS) Account	8,50,491	Srinivas Raju Payable A/c	3,055
Miscellaneous Fee(Univ.,)	5,48,508	Students Welfare Fees A/c	59,650
P.F (Employees) A/c	3,95,650	Surfa Coats (Bng.) Pvt. Ltd., Payable A/c	[illegible]
Professional Tax A/c	31,19,269	TDS (Non-Salary's) A/c	2,11,603
Registration Fees A/c	2,15,600	TDS Receivable A/c(Sevkshetra Hospital)	6,965
Research Project OMDR - RGUHS A/c	2,95,500	TDS (Salary's) A/c	62,71,765
Research Project PROSTHO- RGUHS A/C	1,30,673	Teachers Day Fund Payments	87,000
RGUHS (Exam) A/c	1,28,999	A V Equipment A/c (Dept.of Periodontia)	23,758
RGUHS (Outside Remuneration) A/c	15,85,250	A V Equipment (P&S Dept.,)	6,500
Rotary Ent.,A/c(Poor Patients)	7,80,000	Building	61,21,047
RSSTrust A/c(Poor Patients)	30,000	Computer Accessories	75,287
RSSTrust (Endowment) A/c	27,000	Digital Camera	1,69,949
RSSTrust (Salary Advance) A/c	29,472	Equipment A/c (P&S)	23,738
Scholarship A/c	36,000	Equipment A/c (Con.Dent.,)	6,87,944
Sports Fees	4,72,100	Equipment A/c (Dept.of Biochemistry)	19,043
Srinivas Raju Payable A/c	93,300	Equipment A/c (Dept. of Periodontia)	3,49,819
Students Welfare Fees A/c	3,055	Equipment A/c(Dept.of Prosthodonctics)	6,76,255
Surfa Coats (Bng.) Pvt. Ltd., Payable A/c	46,500	Equipment A/c (Mobile Dental Van)	81,122
TDS (Non-Salary's) A/c	1,858	Equipment A/c(OMDR)	79,118
TDS (Salary's) A/c	2,11,603	Equipment A/c (Oral Pathology)	16,487
Retention A/c (E-Con)	62,71,765	Equipment A/c (Oral Surgery)	74,905
Retention A/c (Srinivas Raju)	1,53,026	Equipment A/c (Ortho)	2,62,047
Retention (M/s.Surfa Coats Pvt.Ltd., Bng.,) A/c	18,108	Equipment A/c (Pedodontia)	2,56,612
DAPM RVDC Misc.,Fee A/c., (RSSTrust)	29,575	Equipments A/c (Dept.of Physiology).	19,412
RGUHS A/c(Remuneration Etc.,)	28,66,000	Equipments Hospitals	12,000
Loans & Advances Asset)	2,24,573	Furniture and Fixtures	16,41,994
Advance Account		Library Books A/c	4,91,298
Advance Account(M/s. Surfa Coats Bng.Ltd.,)	7,95,122	Mobile Dental Van A/c	15,49,209
Advance A/c (Econ Interiors)	11,43,000	Xerox Machine	1,27,150
Advance A/c (Exam)	59,00,000	DAPM RVDC Misc.,Fee A/c., (RSSTrust)	28,84,000
Advance A/c(K M Ruthum Sing)	6,73,000	RGUHS A/c(Remunaration Etc.,)	1,76,623
Advance A/c (M/s.Kobess Furmech)	23,845	Adv., A/c (Lab.India Instruments Pvt.Ltd.,-Chennai)	8,505
Advance A/c (Out Side Remuneration)	15,000	Adv., A/c (Sirona Dental Systems Pvt.Ltd.,) Mumbai	11,000
Advance A/c (Srinivas Raju)	7,31,885	Advance Aa/c(Life Care Devices Pvt. Ltd.,) Bng.	87,170
	6,90,000	Advance A/c (Acteon India Pvt Ltd.,)	30,350

Continued.

Hon. Secretary,
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DAPM R.V Dental College, Bng. Yr.2016-2017
No.CA 37, 24th Main Road,
Industrial Phase, J.P Nagar,Bangalore, Karnataka,India

Principal
D.A.P.M.R.V. Dental College
J.P. Nagar I Phase,
Bangalore - 560 078.

Receipts and Payments A/c for the year ended 31st March 2017

Advance A/c(T V Sundram Iyengar & Sons Pvt.Ltd.,	1,00,000	Advance A/c (Carestream health India Pvt.Ltd.,) Mum	1,72,500
Advance -DAPM RVDC Hostels A/c	90,000	Advance Account	8,28,622
Advance -Shaleemar Solutions, Bng.	40,000	Advance Account(Mobile Dental Van) Equipment Etc.,	2,35,701
Advance A/c (M/s Yash Design)	15,00,000	Advance Account (M/s Kulum Electricals)	40,000
Adv.-DAPM RVDC Hostel Fur.	2,989	Advance A/c (Exam)	6,73,000
Festival Advance A/c	1,91,400	Advance A/c(K M Rudhum Sing)	23,849
Application Fees A/c	1,13,200	Advance A/c(M/s human interface Tech.Pvt Ltd.,	57,000
Building Maint.(Receipt) A/c	10,192	Advance A/c (M/s Kobess Furntech)	15,000
Clinics Fee A/c	75,66,190	Advance A/c (Out Side Remuneration)	7,44,285
Consumables Hospital Receipt	2,250	Advance A/c(Rodricks Industries-Mangalore.,)	20,00,000
Digital Fees A/c	88,000	Advance A/c(T V Sundram Iyengar & Sons Pvt.Ltd.,	1,00,000
Electricity Charges Receipt A/c	4,82,889	Advance -DAPM RVDC Hostels A/c	90,000
Examination Fee (MDS) A/c	4,40,000	Advance -Shaleemar Solutions, Bng.	40,000
Garbage (II) Receipt A/c	12,000	Adv.-DAPM RVDC Hostel Fur.	2,989
I. D Fees A/c	49,200	DAPM RVDC Alumni Association Fee A/c(RSSTrust.) A/c	70,000
Interest A/c	3,75,809	Festival Advance A/c	1,96,000
Karnataka Aids Prevention Society Receipt A/c	4,000	Application Fees A/c	1,000
Lab. Fees A/c	1,58,350	Clinics Fee A/c	7,190
Labour Fund Account(Employees)	774	Examination Fee (MDS) A/c	90,000
Library & R R Fees A/c	4,89,000	I. D Fees A/c	1,350
Library Xerox Etc.,(Receipt A/c)	37,741	Lab. Fees A/c	4,000
Magazine Fees A/c	50,700	Labour Fund Account(Employees)	1
Medical Fees A/c	4,67,750	Library & R R Fees A/c	12,[illegible]0
Miscellaneous Fees	70,063	Magazine Fees A/c	1,850
Miscellaneous Fees A/c (Clinical Fees)	19,00,000	Medical Fees A/c	30,900
Miscellaneous Fees A/c (Exam.)	23,27,000	Miscellaneous Fees	3,800
Miscellaneous Fees A/c (Implants)	8,70,000	Miscellaneous Fees A/c (Exam.)	1,19,000
Miscellaneous Fees A/c (Material Charges)	39,18,545	Sports & Cultural Fees A/c	29,500
Misc., Fees A/c (Phantom Head Fees)	6,96,000	Advertisement A/c	10,000
News Paper and Mag. Receipt A/c	1,145	Audit Fee A/c (External)	28,750
Registration Fees Receipt A/c	38,000	Audit Fee A/c (Internal)	32,852
Rent A/c	2,58,000	Bank Charges	12,081
Reserch Fund (Students) Receipt A/c	45,000	Building Maint.A/c	26,27,684
Salary Receipt A/c	2,27,617	COMED K Account	50,000
Sports and Cult.Receipt A/c	24,000	Community Dentistry A/c	69,381
Sports & Cultural Fees A/c	5,45,000	Consumables A/c (Phantom Head)	4,51,910
Tuition Fees A/c- I BDS	1,98,86,400	Consumables (Hospitals)	83,87,455
Tuition Fees A/c – II BDS	1,17,70,275	Consumables (Medical Subjects)	22,004
Tuition Fees A/c – III BDS	1,08,17,963	Contingency A/c	3,14,337
Tuition Fees A/c – III MDS	73,24,800	Conveyance & Travelling Exp. A/c	1,17,618
Tuition Fees A/c – II MDS	1,30,37,940	DAPM RVDC Web A/c	32,450
Tuition Fees A/c – I MDS	82,53,600	DCI Account	7,00,000
Tuition Fees A/c – IV BDS	99,92,400	Electricity and Water Charges A/c	23,20,972
Tuition Fees A/c – PHD,Certificate Course Et	8,90,000	ESIC A/c (Management Share)	2,35,315
Tuition Fees- PG Course (Diploma)	7,90,000	Examination Expenses A/c	7,[illegible]17
Bank Charges	2,591	Garbage Account	1,[illegible]30
Building Maint.A/c	6,300	Garbage A/c (II)	79,050
ESIC A/c (Management Share)	925	Garden Maint.A/c	1,050
Postage and Telephones A/c	23	Gas Account	65,388
Reserch Fund (Students) Exp.	12,000	Health Insurance (Students)	1,71,523
Sports and Cult.A/c /	3,000	Honorarium A/c	2,000
		House Keeping A/c	9,21,238
		Inspection Expences A/c (UC,DCI Etc.,)	3,11,402
		Insurance A/c(Fire,Burglary Etc.,)	2,58,800
		Internet Charges A/c	76,509
		Karnataka Pvt.Medical Est.(KPM Est.,) A/c	10,000
		Labour Fund A/c (Expenditure)	1,548
		Legal Fee A/c	1,41,500
		Library Journals A/c	22,96,114
		LIC A/c (In Lieu of EDLI)	4,89,632
		LIC (Gratuity) A/c-CL	1,46,95,266
		News Paper and Mag. A/c	49,118
		P.F (Admn.,Charges) A/c	98,853
		P.F (Employers) A/c	4,30,332
		P.F (Pension Fund) A/c	9,57,062
		Postage and Telephones A/c	1,64,787

Continued..

Hon. Secretary,
Rashtreeya Sikshana Samithi Trust
11 Block, Jayanagar, Bangalore-560011

Principal
D.A.P.M.R.V. Dental College
J.P. Nagar I Phase,

DAPM R.V.Dental College, Bng. Yr.2016-2017
No.CA 37, 20th Main Road,
Initial Phase, J.P.Nagar,Bangalore, Karnataka,India

Receipts and Payments A/c for the year ended 31st March 2017

		Printing and Stationery A/c	5,42,129
		Professional Fees A/c	2,44,564
		Professional Indemnity Policy(Teaching & Non.Teachi	41,400
		Profession Tax (Institutional)	2,500
		Rates and Taxes A/c	588
		Repairs and Maint. A/c	4,00,019
		Repairs and Maint.(Gurudev Infotech)	1,31,700
		Reserch Fund (Students) Exp.	91,000
		RGUHS A/c (Affiliation Etc.,)	5,67,000
		Salary Account	7,29,38,068
		Security Services A/c	12,33,144
		Seminars and Conerence A/c	3,14,723
		Seminars and Conf.A/c (Students)	12,790
		Sevakshetra Hospital A/c	3,50,000
		Sports and Cult A/c	4,29,275
		Students Software A/c (Students I D A/c)	26,000
		Tuition Fees Refund A/c	40,85,683
		Vehical(Car/Mobile Dental Van) Insurance Account	7,580
		Vehical Maint. A/c	1,91,826
		Closing Balance	
		Bank Accounts	
		SBM,J.P Nagar Br.Banglore SB No.64200342962	71,031
		Vijaya Bank, J.P.Nagar Br. Bng. SB No.3221	2,94,175
		Vijaya Bank, J.P.Nagar Br.Bng.SB No.413	16,02,313
		Vijaya Bank, J.P.Nagar Br.Bng.SB NO. 425	38046
		Vijaya Bank,J.P.Nagar Br.Bng.SB No.426	95,161
		Vijaya Bank,J.P.Nagar Br.SB No.2631	77,301
		Vijaya Bank J.P.Nagr Br.Bng.,SB A/c 3550 R.Proj.Pro	84,67,988
		Vijaya Bank,J.P.Nagr Br.Bng.,SB A/c No.03548 R Pro.	38,249
		Cash-in-hand	9,673
		Cash on Hand :	
		Petty Cash A/c	64,220
Total	20,24,95,266	Total	41,803
			20,24,95,266

As per our report of even date

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

S. Ramaraj
S. Ramaraj
Partner
Membership No. 018133

Place: Bangalore
Date : 17th September 2017

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

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D.A.P.M.R.V. Dental College
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Bangalore - 560 078.

Rashtreeya Sikshana Samithi Trust
DAPMR V Dental College
J P Nagar, Bangalore
Schedules forming part of Balance Sheet

Schedule 1
Trust Capital

Sl. No.	Particulars	As at 31.03.2017	As at 31.03.2016
1	Opening Balance	6,50,36,436	7,40,47,924
2	Add: Contribution Received	5,37,57,621	3,23,32,264
		11,87,94,057	10,63,80,188
3	Less: Paid during the year	3,12,57,621	3,92,09,577
	Less: TDS receivable	-	8,885
		8,75,36,436	6,71,66,722
4	Add: Excess of Income Over Expenditure	1,23,63,859	21,40,288
		9,99,62,577	6,50,26,436

Schedule 2
Other Liabilities

Sl. No.	Particulars	As at 31.03.2017	As at 31.03.2016
1	25th Year Celebration	2,48,800	-
2	Adv. Fees I MDS (Dr Shamari Babu K) 2015-16 Batch	6,51,135	6,51,135
3	Adv.. Tuition Fees (Kaveesh Dalal)BDS 2014-15+BDS	13,25,949	13,25,949
4	Adv.. Fees Adv (K.Bhavakarini Devi)MDS-2016-17)	-	14,00,000
5	Adv. Fees Dr Vivek Alhat -MDS Batch 2016-17	-	13,56,785
6	Adv.. Tuition Fees - Dr. Nikaja Ray (I MDS-2016-17)	-	11,00,000
7	Adv. Tuition Fees - Dr Dhanya K R (I MDS 2016-17)	-	13,00,000
8	Advance Fee (Shri C N Shetty) II BDS 2016-17	-	7,700
9	Advance Fees Nuzhiha Nasir BDS 2015-16 Batch	-	9,778
10	Adv.. Fees Adv (MDS) Ms.Arsida Shivan Bai 2015-16	7,96,040	87,361
11	Adv. Fees I MDS (Dr. Shamari Babu K) 2015-16 Batch	-	20,571
12	Adv.. Tuition Fees (Fazlunnisa Parveen) BDS-2015-16	16,49,914	24,24,892
13	Adv. Tuition Fees (Ms.Neeka Pavan)BDS 2015-16 Batch	-	9,053
14	Adv.. Tuition Fees(Pagan N Paul) BDS 2015-16 Batch	15,18,505	24,17,757
15	Adv. T Fee(Mdl. Tariff)	-	-
16	Alumni Appreciation fee	11,19,827	10,48,817
17	Caution Money Deposit	12,72,000	11,81,000
18	Dana Bhagya Yojane/Ai (GOK,H&FW AYUSH,Sent.,Blrg)	47,000	49,000
19	Poor Patient Fund	62,891	78,991
20	Research Fund (Oral Surgery)	2,220	2,220
21	Retention Fee-Kasum Electricals	1,984	1,984
22	Retention Fee-Sri Vijay	2,487	2,487
23	Retention Money- M/s Vivek Industries	10,730	10,730
24	Retention Money-M/s Hari Ganesh	2,746	2,746
25	NSS Activities	39,000	40,000
26	Retention money E-can	1,53,026	-
27	Retention money Kosas furniture	8,274	8,274
28	Retention money Karan construction	3,85,559	3,85,559
29	Retention money Nagarjun constructions	1,05,482	1,05,482
30	Retention money Srinivasaraju	2,11,409	1,93,301
31	Retention Money Surfa Cosco	28,575	-
32	Research Project OMDR- RGUHS	9,671	-
33	Research Project Prurtho RGUHS	38,245	-
34	Karnataka State Dental Council	21,500	-
35	Rotary A/c (Poor Patient)	68,976	-
36	Scholarship	82,300	-
37	Teachers Day fund	93,000	-
38		58,67,188	1,52,14,510

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Bangalore - 560 078.

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Rashtreeya Sikshana Samithi Trust
DAPM R V Dental College

Schedule 1
Fixed Asset

Sl No.	Assets	Rate	WDV as on 01.04.2016	Additions Bef. Sept.16	Additions Aft. Sept.16	Deletions	Total	Depreciation	WDV as on 31.03.2017
1	Block A								
	Plant & Machinery								
	Con Dentistry								
	A V Equipment Con Dentis	15%	65,79,999	57,982	6,49,964	-	72,67,943	10,41,446	62,26,495
	Air Condition Equipment	15%	30,812	-	-	-	30,812	4,622	26,190
	Anatomy	15%	47,123	-	-	+	47,123	7,068	40,055
	Audio Visual Equipment	15%	15,048	-	-	+	15,048	2,257	12,791
	AV Equipment Auditorium	15%	59,044	-	-	+	59,044	8,857	50,187
	AV Equipment (Deptt., of Periodontia)	15%	29,178	-	-	-	29,178	4,377	24,801
	AV Equipment (Deptt., of P & SD)	15%	-	23,738	-	-	23,738	3,561	20,177
	Bio-Chemistry	15%	-	6,500	-	+	6,500	975	5,525
	Chrome Cobalt Lab	15%	542	-	-	+	542	81	461
	Clinic Equipments	15%	85,550	-	-	-	85,550	12,833	72,718
	Conservative (Phantom Head)	15%	24,37,440	-	-	-	24,37,440	3,65,616	20,71,824
	Dental materials	15%	10,724	-	-	+	10,724	1,609	9,115
	Diesel Generator	15%	46,651	-	-	+	46,651	6,998	39,653
	Digital Camera	15%	4,86,922	-	-	-	4,86,922	73,038	4,13,884
	Digital Copier	15%	33,202	-	1,49,949	+	1,83,151	14,726	1,68,425
	Digital Projector	15%	14,212	-	-	-	14,212	2,132	12,080
	Electrical Fittings	15%	14,723	-	-	-	14,723	2,208	12,515
	Equipment (Deptt., of Bio Chemistry)	15%	3,124	-	-	-	3,124	469	2,655
	Equipment Hospitals	15%	-	19,043	-	-	19,043	2,856	16,187
	Equipment Library	15%	21,010	12,000	-	+	33,010	4,952	28,058
	Fax Machine	15%	13,309	-	-	+	13,309	1,996	11,313
	Fire Extinguishers	15%	7,159	-	-	-	7,159	1,074	6,085
	Gas & Airlines	15%	9,401	-	-	-	9,401	1,410	7,991
	Gas & Compressor	15%	31,701	-	-	-	31,701	4,755	26,946
	Implantology	15%	1,20,511	-	-	-	1,20,511	18,077	1,02,434
	Library Books	15%	3,852	-	-	-	3,852	578	3,274
	Micro Biology & Pathology	15%	48,16,783	-	4,91,208	-	53,08,001	7,58,365	45,48,716
	Motor Car KA-03 ML3379	15%	14,127	-	-	-	14,127	2,119	12,008
	Mobile Dental Van	15%	4,11,927	-	-	-	4,11,927	61,789	3,50,138
	Office Equipment	15%	-	15,08,519	31,03,553		46,12,072	4,59,044	41,53,028
	Oral Histology	15%	1,97,918	-	-	-	1,97,918	29,688	1,68,230
	Oral Medicine & Radiology(OMDR)	15%	205	-	-	-	205	31	174
	Oral Pathology	15%	24,04,234	20,038	59,080	-	25,73,352	3,81,572	21,91,780
	Oral Surgery	15%	17,44,583	16,487	-	-	17,61,070	2,64,161	14,96,910
	Ortho	15%	13,14,176	-	74,905	-	13,89,081	2,02,744	11,86,337
	Orthodontia	15%	58,668	-	-	+	58,668	8,800	49,868
	Pedodontia	15%	8,72,511	77,207	2,84,640	+	11,34,858	1,56,265	9,78,492
	Periodontia	15%	17,87,792	-	2,56,612	+	20,44,404	2,87,415	17,56,989
	Photo Scanner	15%	14,21,474	75,572	2,74,147	-	17,81,293	2,46,625	15,34,668
	Physiology	15%	10,909	-	-	-	10,909	1,636	9,273
	Preven & Soco	15%	16,113	-	-	-	16,113	2,417	13,696
	Printer	15%	1,35,959	-	-	-	1,35,959	20,394	1,15,565
	Prosthodontics	15%	55,465	-	-	-	55,465	8,320	47,145
	Skeletons, Moulds, Models	15%	20,52,517	-	-	-	20,52,517	3,07,878	17,44,639
	UPS	15%	335	-	-	+	335	50	285
	Water Purifier	15%	74,616	-	-	-	74,616	11,192	63,424
	Xerox Machine	15%	10,307	-	-	-	10,307	1,546	8,761
	Air Condition Equipment	15%	18,398	-	1,27,150	+	1,45,548	12,196	1,33,353
	CCTV Annex to Building	15%	4,94,169	-	-	-	4,94,169	74,125	4,20,044
	Electrical Fittings	15%	73,233	-	-	-	73,233	10,985	62,248
	Sound System Class room/seminar hall	15%	8,81,452	-	-	-	8,81,452	1,32,218	7,49,234
	Equipment class room/seminar hall	15%	3,37,590	-	-	-	3,37,590	50,639	2,86,952
	Equipment (Deptt., of Anatomy)	15%	81,759	-	-	-	81,759	12,263	69,496
	Equipment (Deptt., Prosthodontics)	15%	2,38,425	-	-	-	2,38,425	35,764	2,02,661
	Equipment (Physiology)	15%	41,381	3,07,140	3,09,315	-	7,17,836	84,462	6,33,374
	Equipment (NAAC)	15%	18,476	39,412	-	-	57,888	5,683	52,205
	Equipment (P&S)	15%	1,47,171	-	-	-	1,47,171	22,076	1,25,095
		15%	1,07,541	23,738	-	-	1,31,279	19,692	1,11,587
2	Block B								
	Buildings	10%	1,02,09,958	54,65,483	-	-	1,56,75,441	15,67,544	[illegible]
	Buildings-Class Room/Seminar Complex	10%	1,60,30,119	-	-	-	1,60,30,119	16,02,012	1,44,18,107
	Furniture & Fixtures	10%	22,33,550	7,05,383	15,92,395	-	45,31,328	3,72,491	41,48,617
	Furniture & Fixtures-class room/seminar complex	10%	8,29,760	-	-	-	8,29,760	82,976	7,46,784
3	Block C								
	Computers	60%	4,36,390	-	-	-	4,36,390	2,61,834	1,74,556
	Computer Accessories	60%	67,934	18,458	58,849	-	1,45,241	68,278	74,963
	Software Clinical Hospitals	60%	2,130	-	-	-	2,130	1,278	852
			5,08,09,972	83,94,458	73,51,957	-	7,65,56,387	92,18,894	6,63,18,393

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

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D.A.P.M.R.V. Dental College
J.P. Nagar I Phase,
Bangalore - 560 078.

Rashtreeya Sikshana Samithi Trust
DAPM R V Dental College

Schedule A

Current Assets, Loans & Advances

Sl. No.	Particulars	As at 31.03.2017	As at 31.03.2016
1	Adv. Ashish Electronic Corporation	26,575	26,575
2	Adv. Site Engineers	25	1,000
3	Adv. Kusum Electricals	6,49,000	6,09,000
4	Adv. M/s Surfa Coats	-	11,43,000
5	Adv. Econ Interiors	1,80,000	80,92,000
6	Adv. Innovatech Architects India P Ltd.	4,03,091	4,03,091
7	Adv. N N Associates	1,20,000	1,20,000
8	Adv. Srinivasaraju		4,22,000
9	Adv. (Rburb Outsiders Remuneration)	5,000	43,850
10	Adv. Yash Design	-	15,00,000
11	Adv. Life Care Devices P Ltd.,	87,170	-
12	Adv. Acteon India P Ltd.,	11,850	-
13	Adv. (Outside Remuneration	71,816	-
14	Adv. Rudraksha Industries	-	-
15	Advance A/c	30,000	-
16	Diesel Deposit	5,000	5,000
17	Festival Advance	96,600	92,000
18	Gas Deposit	19,000	19,000
19	Security Deposit-BESCOM	2,88,936	2,86,936
20	Security Deposit-Maruti Eco Ind. Ltd	5,000	5,000
21	Srinivasa raju	-	2,68,000
22	Advance (Hanuman Interiors)	30,000	37,000
23	DAPM RVDC Alumin Assn.(RSST A/C)	8,55,250	7,85,250
24	RVDC Misc. Fee - RSST	18,000	-
		28,85,313	1,18,30,202

Schedule 9

Bank Balances

Sl. No.	Particulars	As at 31.03.2017	As at 31.03.2016
1	Vijaya Bank SB No.141801011000429	16,02,323	10,48,913
2	Vijaya Bank SB No.141801011003221	2,34,175	82,517
3	Vijaya Bank SB No.141801011000425	32,045	42,021
4	Vijaya Bank SB No.141801011000426	95,181	10,810
5	Vijaya Bank SB No.141801011000640	84,67,988	74,82,087
6	Vijaya Bank SB No.141801011000631	77,301	57,057
7	SBM,J.P Nagar Br.Banglore SB No.64200942962	71,031	-
8	Vijaya Bank J.P.Nagr Br.Bng., SB A/c 3550 R.Pvt.Pro	38,249	-
9	Vijaya Bank,J.P.Nagr Br.Bng.,SB A/c No.03548 R.Pro	9,673	-
		1,06,87,995	87,23,985

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Rashtreeya Sikshana Samithi Trust
DAPM R V Dental College
J P Nagar, Bangalore

Schedules forming part of Income & Expenditure A/c

Schedule 6
Fees Collected

Sl. No.	Particulars	As at 31.03.2017	As at 31.03.2016
1	Admission Fee	9,800	-
2	Application Fee	1,13,200	1,12,500
3	Digital Library Fee	90,000	92,000
4	Lab Fee	1,65,350	1,53,000
5	Library & Reading Room Fee	5,10,000	4,59,000
6	Magazine Fee	52,650	48,750
7	MDS Examination Fee	3,55,000	3,08,000
8	Medical Fee	4,44,200	4,84,650
9	Miscellaneous Fee	1,02,44,746	74,61,175
10	Sports Fee	5,24,750	4,82,750
11	Tuition fee	5,36,36,510	8,22,35,840
		10,61,46,206	9,19,27,665

Schedule 7
Establishment Charges

Sl. No.	Particulars	As at 31.03.2017	As at 31.03.2016
1	PF/EDLI Charges	98,853	94,470
2	EPF Pension Fund	9,57,062	9,05,598
3	Establishment - Salary	7,29,38,068	6,90,89,392
4	ESI Mgt. contribution	2,34,390	2,34,519
5	LIC A/c (In Liew of EDLI)	4,89,632	4,90,386
6	LIC gratuity	1,46,95,266	5,00,000
7	Providens Fund - Mgt. Contribution	4,30,332	4,20,280
		8,98,43,603	7,17,34,645

Schedule 8
Office Maintenance Charges

Sl. No.	Particulars	As at 31.03.2017	As at 31.03.2016
1	Comed K Fee	50,000	50,000
2	Car Maintenance	1,91,826	1,67,478
3	Contingency	3,21,302	2,15,300
4	Conveyance & Travel Expenses	1,17,618	86,157
5	DCI Affiliation Fee	7,00,000	7,00,000
6	Electricity Charges	23,20,972	21,79,814
7	Exams Expenses	7,93,217	7,92,429
8	Garbage Charges	1,99,050	1,96,950
9	Generator Maintenance	-	1,215
10	Internet charges	76,509	69,670
11	House Keeping Charges	9,21,238	8,46,818
12	News Paper & Magazines	49,118	43,812
13	Postage & Telephone	1,64,764	1,44,492
14	Printing & Stationery	5,42,129	8,92,210
15	Repairs & Maintenance	18,95,704	6,48,933
16	RGUHS Fee/Affiliation	-	7,44,250
17	Watch & Ward	12,33,144	8,92,362
		95,76,591	86,71,790

Schedule 9
Audit Fee

Sl. No.	Particulars	As at 31.03.2017	As at 31.03.2016
1	Internal Audit Fee	32,892	24,408
2	Statutory Audit Fee	28,750	28,500
		61,642	52,908

Schedule 10
Duties & Taxes

Sl. No.	Particulars	As at 31.03.2017	As at 31.03.2016
1	Professional Tax - Institution	2,500	2,500
2	Property Tax	2,57,621	3,30,264
3	Service charges (Sevakshetra)	3,50,000	3,50,000
		6,10,121	6,82,764

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DAPM R V Dental College

Schedule 11
Fees

Sl. No.	Particulars	As at 31.03.2017	As at 31.03.2016
1	Refund of Tution Fee	40,85,663	-
		40,85,663	-

Schedule 12
Awards & Functions

Sl. No.	Particulars	As at 31.03.2017	As at 31.03.2016
1	Community Dental Programme	69,381	1,16,842
2	Seminars & Conferences	3,27,513	3,27,515
		3,96,894	4,44,357

Schedule 13
Other Expenses

Sl. No.	Particulars	As at 31.03.2017	As at 31.03.2016
1	Admission Fee Exps	-	2,400
2	Advertisement Charges	20,000	20,000
3	Building Insurance	-	1,67,805
4	Building Maintanance	14,39,379	4,32,491
5	ESIC Interest & damages	-	6,759
6	Gas Charges	66,388	88,775
7	Garden Maintenance	1,050	1,050
8	Health Insurance Students	1,71,523	1,82,227
9	Honorarium	2,000	10,400
10	Inspection Charges	3,11,402	1,71,653
11	Karnataka Pvt.Medical Est.(KPM Est.) A/c	10,000	12,500
12	Labour Welfare	1,548	1,518
13	Legal Fee	1,41,900	-
14	Library Journals & Periodicals	22,96,114	24,85,036
15	Vehicle Insurance	7,580	-
16	NAAC Inspection Exps.	-	15,500
17	Insurance	2,58,800	-
18	Professor Idemnity Insurance	41,400	44,000
19	Research Fund (student) Exps.	79,000	46,000
20	Professional charges	2,44,944	-
21	Rates & Taxes	588	-
22	Students Software A/c (Students I D A/c)	80,000	84,500
23	Sports & Culture	4,26,275	3,04,164
24	Web Charges	32,450	28,750
25	Registration Fee Expenses	13,500	25,800
26	RGUHS	5,67,000	-
27	RGUHS (Exam) Exps.	3,500	-
		62,06,341	41,31,328

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Rashtreeya Sikshana Samithi Trust
DAPM & V Dental College

Schedule 14
Other Income

Sl no	Particulars	As at 31.03.2017	As at 31.3.2016
1	Building & Maintenance receipt	10,192	2,742
2	Community Dentistry Receipts	-	15,000
3	Consumbles Hospital receipts	2,250	10,509
4	Electricity & water charges receipts	4,62,889	3,97,971
5	Garbage receipt	12,000	12,000
6	LIC Gratuity Income	-	22,114
7	Library xerox fee etc	37,741	29,924
8	Rent	2,58,000	2,53,000
9	News paper & Magine a/c	1,145	418
10	Salary Receipt A/c	2,27,617	-
11	Seminar and Conference ReceiptA/c	-	1,00,901
12	Helmet Regn Fee	1,300	1,300
13	ID Card Fee	48,300	48,750
14	Library Consortium Income	59,000	49,500
15	Misc., Fee(University) Income	-	2,05,800
16	Misc., Fee (University) NSS Income	-	43,800
17	Red Cross Fee Income	-	1,14,400
18	Repairs & Mainc. Receipts	-	15,760
19	RGUHS(Convocation & POC) Income	-	3,800
20	RGUHS (Desertation) fee Income	-	48,000
21	Sports Fee Income	16,500	20,200
22	Sports & Cultural Receipts	24,000	15,900
23	Student Welfare Fund Income	10,000	-
24	Registration fee Income	38,000	-
25	Research Fund (Student Receipt)	45,000	-
		12,53,934	14,12,789

Hon. Secretary,
Rashtreeya Sikshana Samithi Trust
II Block, Jayanagar, Bangalore-5600

Principal
D.A.P.M.R.V. Dental College
J.P. Nagar I Phase,
Bangalore - 560 078.

RASHTREEYA SIKSHANA SAMITHI TRUST

DAPM R.V.DENTAL COLLEGE, J.P.NAGAR, BANGALORE

NOTES TO ACCOUNT FOR THE YEAR ENDED 31.03.2017

1. The Accounts are drawn up on historical cost basis.
2. The Institution has maintained its accounts on cash basis
3. (a) Fixed Assets are stated at cost less depreciation
   (b) Depreciation are provided on W.D.V Basis.
4. Revenue Recognition

   The course fee for the students are received in totality in the year of admission itself. The course is generally for a period of 4 years. However, revenue is recognized as and when the students are promoted to the next level/year.

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

S. Basavaraj

S Basavaraj
Partner
M No 018133

Place: Bangalore
Date: 17th September, 2017

Principal
D.A.P.M.R.V. Dental College
J.P. Nagar I Phase,
Bangalore - 560 078.

3936/18-19
10/12/18

R.V.EDUCATIONAL INSTITUTIONS

RASHTREEYSIKSHANA SAMITHI TRUST

R.V.Teachers College Building, 15 Ashoka Pillar Road, II Block Jayanagar, Bengaluru-560011
Ph Nos: 080-26562386, 26561777, Fax: 080-26560290, E.mail: rsst.rv@gmail.com

Ref: RSST/ 4932 /18-19 Dated: 08.12.2018

NOTE

Sub: Furnishing Balance sheet for the financial year 2017-18.

With reference to the above, the financial statement of the institutions detailed below for the FY 2017-18 finalised by the statutory auditors are sent herewith for office record purpose. Receipt of the same may be acknowledged.

Sl No	Institution name
01	DAPM RVDC
02	DAPM RVDC Hostels

SUPERINTENDENT

To:
THE PRINCIPAL/DIRECTOR/WARDEN/HM
DAPM R.V. Dental College

Encl: a/a

Principal
D.A.P.M.R.V. Dental College
J.P. Nagar I Phase,
Bangalore - 560 078.

SANTHAPPA & CO.
CHARTERED ACCOUNTANTS

Unit No. 201, II Floor, House of Lords,
15 & 16, St. Mark's Road, Bengaluru – 560 001

Phone : 22210717 / 22210032/ 41226565
E-mail : admincgb@santhappa.com

INDEPENDENT AUDITORS' REPORT

To the Members of **Rashtreeya Sikshana Samithi Trust** :

We have audited the accompanying financial statements of **R V Dental College, a unit of Rashtreeya Sikshana Samithi Trust** , ("the Institution") which comprise the Balance Sheet as at 31st March 2018, the Income and Expenditure Account and the Receipts & Payments Account for the year then ended and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation of these financial statements in accordance with The Karnataka Societies Registration Act, 1960. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Institution's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion and to the best of our information and according to the explanations given to us, the financial statements give a true and fair view in conformity with the accounting principles generally accepted in India:

a. In case of Balance Sheet, of the State of Affairs of the Institution as at 31st March 2018

b. In case of Income and Expenditure account, of the surplus, being excess of Income Over Expenditure for the year ended 31st March 2018

c. Incase of Receipts & Payments Account of receipts & payments for the year ended 31st March 2018

We report that:

a. We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit

b. In our opinion proper books of accounts as required by law have been kept by the Institution so far as it appears from our examination of those books.

c. The Balance Sheet, the Income and Expenditure account and Receipts & Payments account dealt with by this Report are in agreement with the books of account.

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

S. Basavaraj

S Basavaraj
Partner
Membership No.018133

Place: Bangalore
Date: 22nd September, 2018

Principal
B.A.P.M.R.V. Dental College
J.P. Nagar I Phase,
Bangalore - 560 078.

Rashtreeya Sikshana Samithi Trust
DAPM R V Dental College
J P Nagar, Bangalore

Income & Expenditure A/c for the year ended 31st March, 2018

Particulars	Sch No.	As at 31st March 2018	As at 31st March 2017
I. INCOME			
Fees Collected	6	11,02,24,477	10,61,46,206
Other Fees Collected (Clinic)		83,07,040	75,59,000
Interest From Bank		4,22,086	3,79,809
Other Income	14	15,86,373	12,53,934
TOTAL - A		12,05,39,976	11,53,38,949
II. EXPENDITURE			
Establishment Charges	7	7,82,18,098	8,98,43,603
Office Maintenance Charges	8	92,60,682	95,76,591
Audit Fee	9	99,638	61,642
Taxes & Duties	10	14,65,561	6,10,121
Fees Refund	11	6,99,000	40,85,663
Awards & Functions	12	6,09,015	3,96,894
Clinic/Hospital Charges & Consumables		88,26,804	88,94,369
Other Expenses	13	62,98,653	62,06,341
Finance Charges		11,725	9,490
TOTAL - B		10,54,89,176	11,96,84,714
Surplus/(Deficit) before Interest & Depreciation		1,50,50,800	-43,45,765
Depreciation		93,26,389	92,18,094
Surplus/(Deficit) to be carried to Balance Sheet		57,24,411	-1,35,63,859

As per our report of even date

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

S Basavaraj
Partner
Membership No. 018133

Place: Bangalore
Date : 22nd September 2018

Principal
D.A.P.M.R.V. Dental College
J.P. Nagar I Phase,
Bangalore - 560 078.

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

Rashtreeya Sikshana Samithi Trust
DAPM R V Dental College
J P Nagar, Bangalore

Balance Sheet as at 31st March, 2018

Particulars	Sch No.	As at 31st March 2018	As at 31st March 2017
I. SOURCE OF FUNDS			
Capital - RSST A/c	1	9,64,88,343	6,99,62,577
Unutilised Grants:			
Semler Research		80,788	80,788
Research Fund -Students		75,000	75,000
Other Liabilities	2	68,66,378	98,67,198
TOTAL		10,35,10,509	7,99,85,563
II. APPLICATION FUNDS			
Fixed Assets	3	6,72,25,343	6,63,38,293
Current Assets, Loans & Advances	4	2,29,35,259	28,83,312
Cash at Bank	5	1,32,01,316	1,06,87,935
Cash on Hand		1,48,591	76,023
TOTAL		10,35,10,509	7,99,85,563

As per our report of even date

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

S Basavaraj
Partner
Membership No. 018133

Place: Bangalore
Date : 22nd September 2018

Principal
D.A.P.M.R.V. Dental College
J.P. Nagar I Phase,
Bangalore - 560 078.

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

Principal
D.A.P.M.R.V. Dental College
J.P. Nagar I Phase,
Bangalore - 560 078.

DAPM R.V.Dental College, Reg.
No.CA 17, 24th Main Road,1st Phase, J.P.Nagar,Bangalore

Receipts and Payments account for the year ended 31st March 2018

Receipts	Amount	Payments	Amount
Community Dentistry Receipt	20,000	Advance A/c(Synergy Mechanics Pvt.Ltd.,)	33,924
Consumables Hospital Receipt	6,756	Advance A/c(Total Power Conditioner Pvt.Ltd.,	2,934
Digital Fees A/c	86,000	Advance -DAPM RVDC Hostels A/c	3,000
Electricity Charges Receipt A/c	5,10,830	DAPM RVDC Alumni Association Fee A/c(RSSTrust) A/c	67,250
Examination Fee (MDS) A/c	4,25,000	Festival Advance A/c	1,92,000
Garbage (#) Receipt A/c	11,000	RGUHS (Outside Remuneration) A/c-BDS 2017	3,70,835
I. D Fees A/c	46,350	RGUHS (Outside Remuneration) A/c-MDS 2017	3,02,508
Interest A/c	4,22,086	Application Fees A/c	1,000
Interest on BESTCons.Deposits	33,481	Clinics Fee A/c	5,000
Lab. Fees A/c	1,61,300	Digital Fees A/c	2,000
Library & R R Fees A/c	4,83,000	Examination Fee (MDS) A/c	83,000
Library Xeros Etc.,(Receipt A/c)	36,715	I. D Fees A/c	750
Magazine Fees A/c	48,300	Lab. Fees A/c	2,500
Medical Fees A/c	4,66,950	Library & R R Fees A/c	7,500
Registration Fees Receipt A/c	26,000	Magazine Fees A/c	750
Rent A/c	2,58,000	Medical Fees A/c	7,500
Repairs and Maint A/c (Misc.,)	55,600	Salary Receipt A/c	13,000
Salary Receipt A/c	1,32,369	Sports & Cultural Fees A/c	8,500
Seminar and Conference Receipt A/c	3,88,600	Miscellaneous Fees	
Sports and Cult.Receipt A/c	5,000	Miscellaneous Fees	
Sports & Cultural Fees A/c	5,08,750	Miscellaneous Fees A/c (Exam.)	500
Miscellaneous Fees	53,495	Miscellaneous Fees A/c (Material Charges)	36,000
Miscellaneous Fees A/c (Clinical Fees)	22,80,000	Tuition Fees A/c – II MDS	1,00,000
Miscellaneous Fees A/c (Exam.)	21,46,000	Advertisement A/c	3,20,000
Miscellaneous Fees A/c (Implants)	7,83,540	Audit Fee A/c (External)	28,600
Miscellaneous Fees A/c (Material Charges)	47,00,000	Audit Fee A/c (Internal)	44,250
Misc., Fees A/c (Phantom Head Fees)	5,64,000	Bank Charges	55,388
Miscellaneous Income	1,212	Community Dentistry A/c	11,725
Misc.Fee-Unv.(Odd.Batch)	2,700	Consumables A/c (Phantom Head)	42,604
Tuition Fees A/c- I BDS	43,39,000	Consumables (Hospitals)	3,79,857
Tuition Fees A/c – II BDS	1,32,85,000	Consumables (Medical Subjects)	82,90,776
Tuition Fees A/c – III BDS	1,16,29,535	Contingency A/c	1,33,247
Tuition Fees A/c – III MDS	1,30,60,000	Conveyance & Travelling Exp. A/c	1,83,945
Tuition Fees A/c – II MDS	1,36,50,000	DAPM RVDC Web A/c	86,068
Tuition Fees A/c – I MDS	79,46,700	DCI Account	2,10,450
Tuition Fees A/c – IV BDS	93,65,913	Electricity and Water Charges A/c	1,00,000
Tuition Fees A/c – PHD,Certificate Course Etc.,	6,14,000	ESIC A/c (Damages)	26,17,953
Tuition Fees- PG Course (Diploma)	12,98,625	ESIC A/c (Management Share)	12,940
Tuition Fees A/c (Odd Batch)	14,44,000	ESIC Fund A/c (Interest) A/c	3,14,685
Advertisement A/c	28,600	Examination Expenses A/c	298
Contingency A/c	318	Gas Account	6,21,696
Gas Account	10	Health Insurance (Students)	74,400
Reserch Fund (Students) Exp.,	8,000	House Keeping A/c	1,49,978
RGUHS A/c	1,350	Inspection Expences A/c (LIC,DCI Etc.,)	11,06,144
Salary Account	9,540	Insurance A/c(Fire,Burglary Etc.,)	1,25,117
Repair and Maintenance	1,000	Internet Charges A/c	2,65,551
		Labour Fund A/c (Employer Cont.,) Exp.,	2,02,319
		Library Journals A/c	5,000
		LIC A/c (In Liew of EDLI)	17,06,651
		NAAC Inspection Account	1,00,000
		News Paper and Mag. A/c	3,000
		Postage and Telephones A/c	56,875
		Printing and Stationery A/c	1,36,950
		Professional Fees A/c	6,63,166
		Professional Indemnity Policy(Teaching & Non.Teachi	3,73,840
		Profession Tax (Institutional)	42,480
		Reserch Fund (Students) Exp.,	2,500
		RGUHS A/c	60,025
		RGUHS A/c (Affiliation Etc.,)	38,405
		RV Hospital Project A/c (Telephones)	6,33,000
		Salary Account	9,908
		Security Services A/c	7,63,04,989
		Seminars and Conerance A/c	10,95,350
		Sevakshetra Hospital A/c	5,37,431
		Sports and Cultural A/c	3,50,000
		Tuition Fees Refund A/c	3,66,279
			6,39,000

Continued.....

Principal
D.A.P.M.R.V. Dental College
J.P. Nagar I Phase,
Bangalore - 560 078.

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

Principal
D.A.P.M.R.V. Dental College
J.P. Nagar I Phase,
Bangalore - 560 078.

DAPM R.V.Dental College, Bng.
No.CA 37, 24th Main Road,1st Phase, J.P.Nagar,Bangalore

Receipts and Payments account for the year ended 31st March 2018

Receipts	Amount	Payments	Amount
Opening Balance		RSSTrust A/c	7,25,00,000
Bank Accounts		25th Yr.Celebration of DAPM R.V.Dental College	57,250
SBI,J.P Nagar Br.Banglore SB No.64200342967	71,031	Admission Fees A/c	89,000
Vijaya Bank, J.P.Nagar Br. Bng. SB No.3221	2,94,175	Advance Fees - MDS -PGET- 2017-18	73,00,000
Vijaya Bank, J.P.Nagar Br Bng.SB No.423	10,01,313	Caution Deposit Fee A/c	1,89,000
Vijaya Bank, J.P.Nagar Br Bng.SB NO. 425	32,046	DAPM RVDC Alumini Association Fee A/c	3,000
Vijaya Bank, J.P.Nagar Br.Bng.SB No.426	95,161	DAPMRVDC Alumini Assoc., Interest A/c	4,100
Vijaya Bank,J.P Nagar Br.SB No.2631	77,901	DAPM RVDC Misc.,Fee A/c., (RSSTrust)	25,72,000
Vijaya Bank,J.P.Nagar Br.SB No.560	84,67,988	Educational Loan (Arivu) A/c	1,85,000
Vijaya Bank,J.P.Ngr.Br. SB No.3548 Proj.OMDR-RGUHS	9,673	ESIC A/c (Employees Share)	1,16,163
Vijaya Bank,J.P.Ngr.SB A/c 3550 Project Prostho-Rgu	38,349	GSLI Account	27,060
Cash-in-hand		GSLI Receipt A/c	23,851
Cash on Hand (Clinical Fees-OPD)	64,120	Helmet Registration Fees	9,300
Petty Cash -2 (Site Engg.) DAPM RVDC	25	Karnataka State Dental Council-PDC Fees	26,000
Petty Cash A/c	11,803	Labour Fund Account(Employees)	2,500
		Library Consortium Fees A/c	4,19,500
RSSTrust A/c	6,87,00,000	LIC Gratuity A/c	4,47,937
25th Yr.Celebration of DAPM R.V.Dental College	50,000	LIC (SS) Account	5,51,750
Admission Fees A/c	1,01,200	Miscellaneous Fee(Univ.)	15,300
Advance Fees A/c(Gayathri R Rajan I BDS) 2017-18	1,35,000	NSS Activities	7,050
Advance Fees BDS (CET Batch KEA-2017-18)	1,28,39,000	P.F (Employees) A/c	32,85,678
Advance Fees (Dr.Sahana N, Dept.of Periodontology)	3,20,000	Professional Tax A/c	2,22,400
Advance Fees - MDS -PGET- 2017-18	1,23,66,000	Registration Fees A/c	2,97,500
Advance Tuition Fees(Dr.Aparna Robin) Dept. of Pedo	3,20,000	Research Project-OMDR-RGUHS A/c	70,000
Caution Deposit Fee A/c	2,61,000	Research Project Prostho-RGUHS A/c	1,37,143
DAPM RVDC Alumini Association Fee A/c	68,250	RGUHS (Exam) A/c	15,08,150
DAPM RVDC Misc.,Fee A/c., (RSSTrust)	25,96,000	Rotary Etc.,A/c(Poor Patients)	25,000
Educational Loan (Arivu) A/c	1,35,000	RSSTrust (Endowment) A/c	29,472
ESIC A/c (Employees Share)	1,16,164	RSSTrust TVS Camp Advance	80,000
GSLI Account	27,060	Scholarship A/c	6,83,420
GSLI Receipt A/c	23,851	Sports Fees	67,400
Helmet Registration Fees	6,600	Students Welfare Fees A/c	34,200
Karnataka State Dental Council-PDC Fees	13,500	TDS (Non-Salary's) A/c	2,52,439
Labour Fund Account(Employees)	2,500	TDS (Salary's) A/c	64,96,595
Library Consortium Fees A/c	4,61,500	Teachers Day Fund Payments	12,475
LIC Gratuity A/c	4,47,937	Air Condition Equipments	1,44,800
LIC (SS) Account	5,51,750	Computer A/c	4,93,761
Miscellaneous Fee(Univ.)	3,66,500	Digital Projector	23,238
P.F (Employees) A/c	32,85,678	Furniture and Fixtures	93,800
Professional Tax A/c	2,22,400	Library Books A/c	3,01,744
Registration Fees A/c	2,84,000	Mobile Dental Van A/c	9,200
Research Project-OMDR-RGUHS A/c	1,03,081	Printer A/c	1,14,787
Research Project Prosthe-RGUHS A/c	1,01,841	Equipment A/c (Con.Dent.)	1,94,584
RGUHS (Exam) A/c	15,08,150	Equipment A/c (Dept.of Anantomy)	3,90,218
Rotary Etc.,A/c(Poor Patients)	7,000	Equipment A/c (Dept. of Periodontia)	96,320
RSSTrust (Endowment) A/c	29,472	Equipment A/c(Dept.of Prosthodontics)	3,51,991
RSSTrust TVS Camp Advance	80,000	Equipment A/c (Office)	11,000
Scholarship A/c	82,550	Equipment A/c(OMDR)	64,960
Sports Fees	42,250	Equipment A/c (Oral Surgery)	85,861
Students Welfare Fees A/c	2,50,923	Equipment A/c (Ortho)	1,38,060
TDS (Non-Salary's) A/c	64,96,595	Equipment A/c (Pathology and Micro Biology)	1,56,500
TDS (Salary's) A/c	35,125	Equipment A/c (Pedodontia)	5,01,661
Teachers Day Fund Payments	1,700	Equipment A/c (P&S)	1,29,723
Retention Money	7,840	Equipments A/c (Dept.of Physiology)	86,000
Equipment A/c(Dept.of Prosthodontics)	18,660	Tds on Interest on Deposits	6,696
Adv.A/c(The Karnataka State Coir-Co-Op.Feder.Bng.)	1,516	Adv.A/c(The Karnataka State Coir-Co-Op.Feder.Bng.)	18,660
Advance Aa/c(Life Care Devices Pvt. Ltd.) Bng.	7,26,832	Advance A/c (Acreon India Pvt Ltd.)	35,000
Advance Account	6,63,000	Advance A/c (Canestream Health India Pvt.Ltd.) Mum	3,61,000
Advance A/c (Exam)	1,20,000	Advance Account	7,58,332
Advance A/c (A/c.N.N.Associates)	5,355	Advance Account (M/s.Kusum Electricals)	8,00,000
Advance A/c(Out Side Remuneration)	3,000	Advance A/c(Environ Software Pvt.Ltd.) Bng.	29,500
Advance -DAPM RVDC Hostel A/c	2,09,800	Advance A/c (Exam)	6,81,000
Festival Advance A/c	3,46,000	Advance A/c(M/s.Human Interface Tech.Pvt.Ltd.	1,08,560
RGUHS (Outside Remuneration) A/c-BDS 2017	2,60,396	Advance A/c(M/s.IDS Denmed Pvt.Ltd.)	8,29,078
RGUHS (Outside Remuneration) A/c-MDS 2017	1,00,500	Advance A/c(Rodricks Industries-Mangalore.)	7,96,040
Application Fees A/c	2,400	Advance A/c(Sirona Dental Systems Pvt.Ltd. -Mumbi	1,05,926
Building Maint.(Receipt) A/c		Advance A/c (Srinivasa Raju)	18,55,000
Clinics Fee A/c	83,12,040	Advance A/c (Star Link Telesystems) A/c	12,580

Continued.....

Principal
D.A.P.M.R.V. Dental College
J.P. Nagar I Phase,
Bangalore - 560 078.

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

DAPM R V Dental College, Blrg.
No.CH 37, 26th Main Road,1st Phase, J.P Nagar,Bangalore

Receipts and Payments account for the year ended 31st March 2018

Receipts	Amount	Payments	Amount
		Vehicle(Car/Mobile Dental Van) Insurance Account	49,048
		Vehical Maint A/c	3,61,626
		Vehical Maint (Car) A/c	2,506
		Vehical Maint (Mobile Dental Van) A/c	71,223
		Provident Fund	15,07,985
		Repair and Maintenance	27,12,847
		Closing Balance	
		Bank Accounts	
		SBI,J.P Nagar Br Banglore SB No.64200342962	1,46,455
		Vijaya Bank, J.P.Nagar Br. Brg. SB No.3221	3,91,909
		Vijaya Bank, J.P.Nagar Br.Brg.SB No.423	24,62,607
		Vijaya Bank, J.P.Nagar Br.Brg.SB NO. 425	25,588
		Vijaya Bank, J.P.Nagar Br.Brg.SB No.426	14,810
		Vijaya Bank,J.P.Nagar Br SB No.2631	1,12,632
		Vijaya Bank,J.P.Nagar Br.SB No.580	1,00,01,615
		Vijaya Bank,J.P.Ngr.Br. SB No.3548 Proj.OMDR-RGUHS	42,754
		Vijaya Bank,J.P.Ngr.SB A/c 3550 Project Prosthe-Rgu	2,947
		Cash-in-hand	
		Cash on Hand I (Clinical Fees-OPD)	66,270
		Cheques on Hand A/c (College Fees Etc.,)	58,800
		Petty Cash -2 (Site Engg.) DAPM RVDC	1,000
		Petty Cash A/c	22,521
	22,59,72,062		22,59,72,062

As per our report of even date

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

S.Basavaraj

S Basavaraj
Partner
Membership No. 018133

Place: Bangalore
Date : 22nd September 2018

Principal
D.A.P.M.R.V. Dental College
J.P. Nagar I Phase,
Bangalore - 560 078.

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

Rashtreeya Sikshana Samithi Trust
DAPM R V Dental College

Schedule 4
Current Assets, Loans & Advances

Sl. No.	Particulars	As at 31.03.2018	As at 31.03.2017
1	Adv. Ashrit Electronic Corporation	26,575	26,575
2	Adv. Site Engineers	-	25
3	Adv. Kusum Electricals	14,49,000	6,49,000
4	Adv. Environ Software Pvt Ltd.,	29,500	-
5	Adv. Econ Interiors	1,80,000	1,80,000
6	Adv. Innovarch Architects India P Ltd.,	4,03,091	4,03,091
7	Adv. N N Associates	-	1,20,000
8	Adv. Srinivasaraju	18,55,000	-
9	Adv. (RGUHS Outsiders Remuneration)	-	5,000
10	Adv. Exam	18,000	-
11	Adv. Life Care Devices P Ltd.,	-	87,170
12	Adv. Acteon India P Ltd.,	-	11,850
13	Adv. Outside Remuneration	-	72,816
14	Adv. (m/s WS India)	1,75,00,000	-
15	Advance A/c	-	30,000
16	Diesel Deposit	5,000	5,000
17	Festival Advance	76,800	94,600
18	Gas Deposit	13,000	13,000
19	Security Deposit-BESCOM	2,86,936	2,86,936
20	Security Deposit-Maradi Eco Ind. Ltd	5,000	5,000
21	Advance (Hanuman Interface)	35,400	30,000
22	DAPM RVDC Allumin Assn.,(RSST A/C)	9,22,500	8,55,250
23	RVDC Misc., Fee - RSST	-	18,000
24	RGUHS (Outstanding Remuneration A/c BDS 2017)	24,885	-
25	RGUHS (Outstanding Remuneration A/c MDS 2017)	1,04,573	-
		2,29,35,260	28,83,313

Schedule 5
Bank Balances

Sl. No.	Particulars	As at 31.03.2018	As at 31.03.2017
1	Vijaya Bank SB No.141801011000423	24,62,607	16,02,313
2	Vijaya Bank SB No.141801011003221	3,91,908	2,94,175
3	Vijaya Bank SB No.141801011000425	25,588	32,046
4	Vijaya Bank SB No.141801011000426	14,810	95,161
5	Vijaya Bank SB No.141801011000560	1,00,01,615	84,67,988
6	Vijaya Bank SB No.141801011000631	1,12,632	77,301
7	SBI,J.P Nagar Br.Banglore SB No.64200342962	1,46,455	71,031
8	Vijaya Bank J.P.Nagr Br.Bng.,SB A/c 3550 R.Proj.Pro	2,947	38,249
9	Vijaya Bank,J.P.Nagr Br.Bng.,SB A/c No.03548 R Pro.	42,754	9,673
		1,32,01,316	1,06,87,937

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DAPM R V Dental College
J P Nagar, Bangalore

Schedules forming part of Balance Sheet

Schedule 1
RSST Capital

Sl. No.	Particulars	As at 31.03.2018	As at 31.03.2017
1	Opening Balance	6,99,62,577	6,50,26,436
2	Add: Contribution Received	9,33,08,051	5,37,57,621
		16,32,70,628	11,87,84,057
3	Less: Paid during the year	7,25,00,000	3,52,57,621
	Less: TDS receivable	6,696	-
		9,07,63,932	8,35,26,436
4	Add: Excess of Income Over Expenditure	57,24,411	1,35,63,859
		9,64,88,343	6,99,62,577

Schedule 2
Other Liabilities

Sl. No.	Particulars	As at 31.03.2018	As at 31.03.2017
1	25th Year Celebration	2,41,550	2,48,800
2	Adv.Fees I MDS (Dr.Sharvari Babu K) 2015-16 Batch	-	6,51,135
3	Adv., Tuition Fees (Kourosh Zare)IBDS 2014-15-IIBDS	6,62,975	13,25,949
4	Adv., Fees A/c (Dr.Sahana K)	3,20,000	-
5	Adv.Fees (Dr Aparna Robin)	3,20,000	-
6	Adv., Fees A/c (IMDS) Ms.Ankita Srivstv Bat 2015-16	-	7,96,040
7	Adv.,Tuition Fees (Farzmaneh Parasaie) IBDS-2015-16	8,40,662	16,49,914
8	Adv., Tuition Fees(Pegah N.Pour) IBDS 2015-16 Batch	7,93,548	16,18,505
9	Allumni Association fee	11,80,977	11,19,827
10	Caution Money Deposit	13,44,000	12,72,000
11	Danta Bhagya YojanaA/c (GOK,H&FW AYUSH,Servs.)Eng.	47,600	47,600
12	Poor Patient Fund	62,891	62,891
13	Research Fund (Oral Surgery)	2,220	2,220
14	Retention Fee-Kosum Electricals	3,692	1,984
15	Retention Fee-Sri Vijay	2,487	2,487
16	Retention Money- M/s Vivek Industries	10,730	10,730
17	Retention Money-Himani Constrn	2,746	2,746
18	NSS Activities	25,950	33,000
19	Retention money E-con	1,53,026	1,53,026
20	Retention money Kobess furntech	8,274	8,274
21	Retention money Karan construction	3,85,559	3,85,559
22	Retention money Nagarjun construction	1,05,432	1,05,432
23	Retention money Srinivasaraju	2,11,409	2,11,409
24	Retention Money Surfa Coats	29,575	29,575
25	Research Project OMDR- RGUHS	42,754	9,673
26	Research Project Prostho RGUHS	2,947	38,249
27	Karnataka State Dental Council	9,000	21,500
28	Rotary A/c (Poor Patient)	50,374	68,374
29	Scholarship	-	82,300
30	Teachers Day fund	-	(92,000)
31	RVDC Misc., Fee - RSST	6,000	-
		68,66,378	98,67,199

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Rashtreeya Sikshana Samithi Trust
DAPM R V Dental College

Schedule 3
Fixed Assets

S. No.	Assets	Rate	WDV as on 01.04.2017	Additions Bal. Sept.17	Additions Aft. Sept.17	Deletions	Total	Depreciation	WDV as on 31.03.2018
1	Block A								
	Floor & Machinery	15%	62,16,493	3,94,581	-	-	66,21,053	9,63,162	56,57,971
	Con Dentistry	15%	26,190	-	-	-	26,190	3,929	22,262
	A V Equipment Con Dentry	15%	40,355	-	2,44,800	-	2,84,855	16,988	1,67,987
	Air Condition Equipment	15%	12,791	-	-	-	12,791	1,919	10,872
	Anatomy	15%	50,187	-	-	-	50,187	7,528	42,659
	Audio Visual Equipment	15%	24,801	-	-	-	24,801	3,720	21,081
	AV Equipment Auditorium	15%	38,177	-	-	-	38,177	5,727	32,450
	AV Equipment (Deptt., of Periodontia)	15%	5,525	-	-	-	5,525	829	4,696
	AV Equipment (Deptt., of O & M)	15%	461	-	-	+	461	69	392
	Bio Chemistry	15%	35,356	-	+	-	35,358	10,704	60,654
	Chrome Cobalt Lab	15%	20,71,824	-	-	-	20,71,824	3,10,774	17,61,050
	Clinics Equipments	15%	9,115	-	-	-	9,115	1,367	7,748
	Conservative (Phantom Head)	15%	39,053	-	-	-	39,653	5,948	33,705
	Dental materials	15%	4,13,884	-	-	-	4,13,884	62,083	3,51,801
	Diesel Generator	15%	1,68,425	-	-	-	1,68,425	25,264	1,43,161
	Digital Camera	15%	17,080	-	-	-	17,080	1,812	10,268
	Digital Copier	15%	12,515	23,790	-	-	35,753	5,363	30,390
	Digital Projector	15%	2,655	-	-	-	2,655	398	2,257
	Electrical Fittings	15%	16,187	-	-	-	16,187	2,428	13,759
	Equipment (Deptt., of Bio Chemistry)	15%	28,059	-	-	-	28,059	4,209	23,850
	Equipment Hospitals	15%	11,313	-	-	-	11,313	1,697	9,616
	Equipment Library	15%	6,085	-	-	-	6,085	913	5,172
	Fax Machine	15%	7,991	-	-	-	7,991	1,199	6,792
	Fire Extinguishers	15%	26,946	-	-	-	26,946	4,042	22,904
	Gas & Airlines	15%	1,02,434	-	-	-	1,02,434	15,365	87,069
	Gas & Compressor	15%	3,274	-	-	-	3,274	491	2,783
	Implantology	15%	45,48,715	-	3,01,794	-	48,50,488	7,04,539	41,45,523
	Library Books	15%	12,088	1,58,500	-	-	1,63,508	24,136	1,38,132
	Micro Biology & Pathology	15%	3,50,138	-	-	-	3,50,138	52,521	2,97,617
	Motor Car KA-05-ML9379	15%	41,53,028	9,200	-	-	41,62,228	6,24,334	35,37,894
	Mobile Dental Van	15%	1,68,330	21,900	-	-	1,70,230	25,885	1,52,345
	Office Equipment	15%	174	-	-	-	174	26	148
	Oral Histology	15%	21,91,780	1,19,900	-	-	23,11,681	3,46,752	19,64,929
	Oral Medicine & Radiology(OMDR)	15%	14,58,910	-	-	-	14,96,910	2,24,537	12,72,374
	Oral Pathology	15%	11,86,337	85,861	-	-	12,72,198	1,90,830	10,81,368
	Oral Surgery	15%	49,860	-	-	-	49,860	7,480	42,380
	Ortho	15%	8,78,492	3,81,563	-	-	12,80,055	1,92,008	10,88,047
	Orthodontia	15%	17,56,989	6,08,128	-	-	23,65,117	3,54,768	20,10,349
	Pedodontia	15%	15,34,668	64,960	46,360	-	16,45,988	2,46,421	14,02,667
	Periodontia	15%	9,273	-	-	-	9,273	1,391	7,882
	Photo Scanner	15%	13,696	-	-	-	13,696	2,054	11,642
	Physiology	15%	1,15,565	-	-	-	1,15,565	17,335	98,230
	Prevon & Soco	15%	47,145	63,537	51,250	-	1,61,932	23,446	1,41,486
	Printer	15%	17,44,639	-	-	-	17,44,639	2,61,696	14,82,943
	Prosthodontia	15%	285	-	-	-	285	43	242
	Skeletons, Moulds, Models	15%	63,424	-	-	-	63,424	9,514	53,910
	UPS	15%	8,761	-	-	-	8,761	1,314	7,447
	Water Purifier	15%	1,33,252	-	-	-	1,33,252	19,988	1,13,264
	Xerox Machine	15%	4,20,044	-	-	-	4,20,044	63,007	3,57,037
	Air Condition Equipment	15%	62,248	-	-	-	62,248	9,337	52,911
	CCTV Across to Building	15%	7,49,234	-	-	-	7,49,234	1,12,385	6,36,849
	Electrical Fittings	15%	2,86,952	-	-	-	2,86,952	43,043	2,43,909
	Sound System Class room/seminar hall	15%	68,478	-	-	-	69,478	10,422	58,056
	Equipment class room/seminar hall	15%	2,02,661	86,000	3,04,218	-	5,92,879	66,116	5,26,764
	Equipment (Deptt., of Anatomy)	15%	6,33,174	8,25,799	-	7,840	14,51,073	2,18,837	12,32,236
	Equipment (Deptt., Prosthodontics)	15%	32,205	86,000	-	-	1,18,205	17,731	1,00,474
	Equipment (Pathology)	15%	1,25,065	-	-	-	1,25,065	18,764	1,06,301
	Equipment (MDR)	15%	1,11,587	1,60,142	-	-	2,71,729	40,759	2,30,970
	Equipment (PMS)			-					
2	Block B								
	Buildings	10%	1,41,07,897	-	59,94,990	-	2,01,01,887	17,10,539	1,83,91,348
	Buildings-Class Room/Seminar Complex	10%	1,44,18,107	-	-	-	1,44,18,107	14,41,811	1,29,76,296
	Furniture & Fixtures	10%	41,48,617	-	93,800	-	42,42,417	4,19,552	38,22,865
	Furniture & Fixtures-Dental room/seminar complex	10%	7,46,784	-	-	-	7,46,784	74,678	6,72,106
3	Block C								
	Computers	40%	1,74,556	4,93,761	-	-	6,68,317	2,67,327	4,00,990
	Computer Accessories	40%	74,943	-	-	-	74,943	29,977	44,966
	Software Clinical Hospitals	40%	852	-	-	-	852	341	511
			6,63,38,294	37,84,114	68,37,242	7,840	7,69,51,792	93,26,589	6,72,15,846

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DAPM R V Dental College
J P Nagar, Bangalore

Schedules forming part of Income & Expenditure A/c

Schedule 6
Fees Collected

Sl. No.	Particulars	As at 31.03.2018	As at 31.03.2017
1	Admission Fee	12,200	9,800
2	Application Fee	59,500	1,13,200
3	Digital Library Fee	84,000	90,000
4	Lab Fee	1,60,800	1,65,350
5	Library & Reading Room Fee	4,81,500	5,10,000
6	Magazine Fee	48,150	52,650
7	MDS Examination Fee	3,42,000	3,55,000
8	Medical Fee	4,65,450	4,44,200
9	Miscellaneous Fee	1,08,48,735	1,02,44,746
10	Sports Fee	5,06,250	5,24,750
11	Tuition fee	9,71,75,492	9,36,36,510
		11,02,24,477	10,61,46,206

Schedule 7
Establishment Charges

Sl. No.	Particulars	As at 31.03.2018	As at 31.03.2017
1	PF/EDLI Charges	77,610	98,853
2	EPF Pension Fund	9,49,880	9,57,062
3	Establishment - Salary	7,62,55,429	7,29,38,068
4	ESI Mgt. contribution	3,14,684	2,84,390
5	LIC A/c (In Lieu of EDLI)	1,00,000	4,89,632
6	LIC gratuity	-	1,48,95,266
7	Provident Fund - Mgt. Contribution	4,80,495	4,30,352
		7,82,18,098	8,98,43,603

Schedule 8
Office Maintenance Charges

Sl. No.	Particulars	As at 31.03.2018	As at 31.03.2017
1	Corred E Fee	-	50,000
2	Car Maintenance	4,36,355	1,91,826
3	Contingency	1,98,627	3,21,302
4	Conveyance & Travel Expenses	86,068	1,17,618
5	DCI Affiliation Fee	1,00,000	7,00,000
6	Electricity Charges	26,17,963	23,20,972
7	Exams Expenses	6,21,686	7,93,217
8	Garbage Charges	2,02,050	1,99,050
9	Internet charges	2,02,319	76,509
10	House Keeping Charges	11,06,144	9,21,238
11	News Paper & Magazines	58,875	49,118
12	Postage & Telephone	1,46,858	1,64,764
13	Printing & Stationery	6,60,164	5,42,129
14	Repairs & Maintainance	11,21,213	18,95,704
15	Watch & Ward	16,95,350	12,33,144
		92,60,682	95,76,591

Schedule 9
Audit Fee

Sl. No.	Particulars	As at 31.03.2018	As at 31.03.2017
1	Internal Audit Fee	55,388	32,892
2	Statutory Audit Fee	44,250	28,750
		99,638	61,642

Schedule 10
Duties & Taxes

Sl. No.	Particulars	As at 31.03.2018	As at 31.03.2017
1	Professional Tax - Institution	2,500	2,500
2	Property Tax	11,13,061	2,57,621
3	Service charges (Sevakshetra)	3,50,000	3,50,000
		14,65,561	6,10,121

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DAPM R V Dental College

Schedule 11
Fees

Sl. No.	Particulars	As at 31.03.2018	As at 31.03.2017
1	Refund of Tuition Fee	6,95,000	40,85,669
		6,95,000	40,85,669

Schedule 12
Awards & Functions

Sl. No.	Particulars	As at 31.03.2018	As at 31.03.2017
1	Community Dental Programme	67,604	69,381
2	Seminars & Conferences	5,41,411	3,27,513
		6,09,015	3,96,894

Schedule 13
Other Expenses

Sl. No.	Particulars	As at 31.03.2018	As at 31.03.2017
1	Advertisement Charges	5,000	10,000
2	Building Maintenance	19,91,644	14,59,379
3	ESIC Interest & damages	13,298	-
4	Gas Charges	74,390	66,388
5	Garden Maintenance	-	1,050
6	Health Insurance Students	1,49,978	1,71,523
7	Honorarium	-	2,000
8	Inspection Charges	1,25,117	1,11,402
9	Karnataka Pvt.Medical Est.(KPM Est.,) A/c	-	10,000
10	Labour Welfare	5,000	1,548
11	Legal Fee	-	1,41,900
12	Library Journals & Periodicals	17,06,651	22,06,114
13	Vehicle Insurance	49,046	7,580
14	NAAC Inspection Exps.,	3,000	-
15	Insurance	2,65,551	2,58,800
16	Professor Identity Insurance	42,480	41,400
17	Research Fund (student) Expl.	58,525	79,000
18	Professional charges	3,71,840	2,44,944
19	Rates & Taxes	-	588
20	Students Software A/c (Students ID A/c)	1,03,160	80,000
21	Sports & Culture	3,00,278	4,26,275
22	Web Charges	2,10,450	32,450
23	Registration Fee Expenses	13,500	13,500
24	RGUHS	6,93,000	5,67,000
25	RGUHS (Exam) Expe.,	37,055	3,500
26	Hamper	2,700	-
27	Teachers Day Expenses	68,250	-
		62,98,653	62,86,341

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Schedule 14
Other Income

Sl no	Particulars	As at 31.03.2018	As at 31.03.2017
1	Building & Maintenance receipt	2,400	10,197
2	Community Dentistry Receipts	20,000	-
3	Consumbles Hospital receipts	6,766	2,250
4	Electricity & water charges receipts	5,10,830	4,62,889
5	Garbage receipt	11,000	12,000
6	Interest on BESCOM Deposit	33,481	-
7	Library xerox fee etc	36,715	37,741
8	Rent	2,58,000	2,58,000
9	News paper & Magzine a/c	1,212	1,145
10	Salary Receipt A/c	1,19,369	2,27,617
11	Seminar and Conference ReceiptA/c	3,88,600	-
12	Helmet Regn Fee	-	1,300
13	ID Card Fee	46,200	48,300
14	Library Consortium Income	42,000	59,000
15	Repairs & Maint. Receipts	55,600	-
16	Sports Fee Income	15,150	16,500
17	Sports & Cultural Receipts	5,000	24,000
18	Student Welfare Fund Income	8,050	10,000
19	Registration fee income	26,000	38,000
20	Research Fund (Student Receipt)	-	45,000
21			
		15,86,373	12,53,934

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RASHTREEYA SIKSHANA SAMITHI TRUST

DAPM R.V.DENTAL COLLEGE, J.P.NAGAR, BANGALORE

NOTES TO ACCOUNT FOR THE YEAR ENDED 31.03.2018

1. The Accounts are drawn up on historical cost basis.
2. The Institution has maintained its accounts on cash basis
3. (a) Fixed Assets are stated at cost less depreciation
   (b) Depreciation are provided on W.D.V Basis.
4. Revenue Recognition

   The course fee for the students are received in totality in the year of admission itself. The course is generally for a period of 4 years. However, revenue is recognized as and when the students are promoted to the next level/year.

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

S. Basavaraj

S Basavaraj
Partner
M No 018133

Place: Bangalore
Date: 22nd September, 2018

Principal
D.A.P.M.R.V. Dental College
J.P. Nagar I Phase,
Bangalore - 560 078.

131/2020-21
27.05.2020.

R.V.EDUCATIONAL INSTITUTIONS

RASHTREEYSIKSHANA SAMITHI TRUST
R.V.Teachers College Building, 15 Ashoka Pillar Road, II Block Jayanagar, Bengaluru-560011
Ph Nos: 080-26562386, 26561777, Fax: 080-26568290, E.mail: rsst.rv@gmail.com/rv@rvei.edu.in

Ref: RSST/ 51 /20-21 Dated: 22.05.2020

URGENT CIRCULAR

Sub: Furnishing final balance sheet in respect of: DAPM RVDC & its Hostels

Now, the statutory auditors furnished hard copies of the balance sheets of the R.V. Institutions and the same is forwarded to the concerned institutions. The said balance sheets for the FY 2018-19 dated 24.02.2020 is final and the same is to be used for institution accounting purpose and furnished to the various govt departments as per requirement.

HON. SECRETARY

To:
The Principal/Director/CEO/Warden/HM
DAPM RVDC

Encl: a/a
Copy: The Director, RVIC – for information and necessary action in the matter.

Principal
D.A.P.M.R.V. Dental College
J.P. Nagar I Phase,
Bangalore - 560 078.

131/2020-21
25.5.2020

R.V.EDUCATIONAL INSTITUTIONS

RASHTREEYSHIKSHANA SAMITHI TRUST
R.V.Teachers College Building, 15 Ashoka Pillar Road, II Block Jayanagar, Bengaluru-560011
Ph Nos: 080 26562386, 26561777, Fax: 080-26568290, E mail: rst.rv@gmail.com/rv@rvei.edu.in

Ref: RSST/ 51 /20-21 Dated: 22.05.2020

URGENT CIRCULAR

Sub: Furnishing final balance sheet in respect of: DAPM RVOC & its Hostels

Now, the statutory auditors furnished hard copies of the balance sheets of the R.V. Institutions and the same is forwarded to the concerned institutions. The said balance sheets for the FY 2018-19 dated 24.02.2020 is final and the same is to be used for institution accounting purpose and furnished to the various govt departments as per requirement.

HON. SECRETARY

To:
The Principal/Director/CEO/Warden/HM
DAPM RVDC

Encl: a/a
Copy: The Director, RVIC – for information and necessary action in the matter.

SANTHAPPA & CO.
CHARTERED ACCOUNTANTS

Unit No. 201, II Floor, House of Lords,
15 & 16, St. Mark's Road, Bengaluru – 560 001

Phone : 22210717 / 22210032/ 41226565
E-mail : admincgb@santhappa.com

INDEPENDENT AUDITOR'S REPORT

To the members of Rashtreeya Sikshana Samithi Trust

Opinion

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

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

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

Basis for Opinion

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

Emphasis of Matter

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

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

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

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

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

Principal
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J.P. Nagar I Phase
Bangalore - 560 078

Auditor's Responsibilities for the Audit of Financial Statements

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the entity to cease to continue as a going concern.

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

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

Report on Other Legal and Regulatory Requirements

We further report that:

a. We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit

b. In our opinion proper books of accounts as required by law have been kept by the Institution so far as it appears from our examination of those books.

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

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

S. Basavaraj

S Basavaraj
Partner
Membership No. 018133

Place: Bengaluru

Date: 24th February, 2020

Principal
D.A.P.M.R.V. Dental College
J.P. Nagar I Phase,
Bangalore - 560 078.

Rashtreeya Sikshana Samithi Trust
DAPM R V Dental College
J P Nagar, Bangalore

Revised Balance Sheet as at 31st March, 2019

Particulars	Sch No.	As at 31st March 2019	As at 31st March 2018
I. SOURCE OF FUNDS			
Capital - RSST A/c	1	8,01,69,730	9,64,88,343
Unutilised Grants:			
Semler Research		80,788	80,788
Research Fund -Students		75,000	75,000
Other Liabilities	2	55,64,173	68,66,378
TOTAL		8,58,89,690	10,35,10,509
II. APPLICATION FUNDS			
Fixed Assets	3	7,61,71,024	6,72,25,343
Current Assets, Loans & Advances	4	45,49,518	2,29,35,259
Cash at Bank	5	51,32,936	1,32,01,316
Cash on Hand		36,212	1,48,591
TOTAL		8,58,89,690	10,35,10,509

As per our report of even date

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

S. Basavaraj

S Basavaraj
Partner
Membership No. 018133

Principal
D.A.P.M.R.V. Dental College
J.P. Nagar I Phase,
Bangalore - 560 078.

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

Place: Bangalore
Date :24th February 2020

Rashtreeya Sikshana Samithi Trust
DAPM R V Dental College
J P Nagar, Bangalore

Revised Income & Expenditure A/c for the year ended 31st March, 2019

Particulars	Sch No.	As at 31st March, 2019	As at 31st March 2018
I. INCOME			
Fees Collected	6	12,76,63,068	10,95,25,477
Other Fees Collected (Clinic)		97,39,991	83,07,040
Interest From Bank		5,16,524	4,22,086
Other Income	13	12,20,177	15,86,373
TOTAL - A		**13,91,39,759**	**11,98,40,976**
II. EXPENDITURE			
Establishment Charges	7	8,94,21,909	7,82,18,098
Office Maintenance Charges	8	1,04,71,305	92,60,682
Audit Fee	9	1,41,370	99,638
Taxes & Duties	10	6,48,040	14,65,561
Awards & Functions	11	11,16,664	6,09,015
Clinic/Hospital Charges & Consumables		62,56,567	88,26,804
Other Expenses	12	65,70,410	62,98,653
Finance Charges		25,197	11,725
TOTAL - B		**11,46,51,463**	**10,47,90,176**
Surplus/(Deficit) before Interest & Depreciation		**2,44,88,296**	**1,50,50,800**
Depreciation		1,03,52,641	93,26,389
Surplus/(Deficit) to be carried to Balance Sheet		**1,41,35,655**	**57,24,411**

As per our report of even date

For Santhappa & Co.
Chartered Accountants
FR No. 0036135

S. Basavaraj

S Basavaraj
Partner
Membership No. 018133

Place: Bangalore
Date :24th February 2020

Principal
D.A.P.M.R.V. Dental College
J.P. Nagar I Phase,
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Rashtreeya Sikshana Samithi Trust
DAPM R V Dental College
J P Nagar, Bangalore

Schedules forming part of Balance Sheet

Schedule 1
RSST Capital

Sl. No.	Particulars	As at 31.03.2019	As at 31.03.2018
1	Opening Balance	9,64,88,343	6,99,62,577
2	Add: Received during the year	3,07,04,900	9,33,08,051
3	Add: Ouput GST trfrd to Trust	49,820	-
		12,72,43,063	16,32,70,628
4	Less: Paid during the year	6,12,03,156	7,25,00,000
	Less: TDS receivable	5,832	6,696
		6,60,34,075	9,07,63,932
5	Add: Excess of Income Over Expenditure	1,41,35,655	57,24,411
		8,01,69,730	**9,64,88,343**

Schedule 2
Other Liabilities

Sl. No.	Particulars	As at 31.03.2019	As at 31.03.2018
1	Adv., Tuition Fees (Kourosh Zare)IBDS 2014-15-IIBDS	-	6,62,975
2	Adv.,Tuition Fees (Farznaneh Parasale) IBDS-2015-16	-	8,40,662
3	Adv., Tuition Fees(Pegah N.Pour) IBDS 2015-16 Batch	-	7,93,548
4	Retention money E-con	1,53,026	1,53,026
5	Retention money Kobess furntech	8,274	8,274
6	Retention Fee-Kusum Electricals	3,692	3,692
7	Retention Fee-Sri Vijay	2,487	2,487
8	Retention money Karan construction	3,85,559	3,85,559
9	Retention money Nagarjun construction	1,05,432	1,05,432
10	Retention Money-Himani Constrn	2,746	2,746
11	Retention money Srinivasaraju	2,62,716	2,11,409
12	Retention Money- M/s Vivek Industries	10,730	10,730
13	Retention Money Surfa Coats	29,575	29,575
14	25th Year Celebration	2,41,550	2,41,550
15	Adv., Fees A/c (Dr.Sahana K)	-	3,20,000
16	Adv.Fees (Dr Aparna Robin)	-	3,20,000
17	Caution Money. Deposit	11,26,000	13,44,000
18	Danta Bhagya YojaneA/c (GOK,H&FW AYUSH,Servs.,)Bng.	70,200	47,600
19	Allumni Association fee	9,20,500	9,20,500
20	Allumni Association Interest	2,60,477	2,60,477
21	RVDC Misc., Fee - RSST	-	6,000
22	ESIC Employees share	12,830	-
23	Karnataka State Dental Council	-	9,000
24	Library Consortium Fee	12,000	-
25	Misc., Fee University	56,395	-
26	NSS Activities	46,750	25,950
27	PF Employees Share	1,29,702	-
28	Professional Tax	19,600	-
29	Research Project OMDR- RGUHS	15,166	42,754
30	Research Project Prostho RGUHS	3,049	2,947
31	Research Fund (Oral Surgery)	2,220	2,220
32	Rotary A/c (Poor Patient)	85,374	50,374

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Bangalore 560011

Continued

Rashtreeya Sikshana Samithi Trust
DAPM R V Dental College
J P Nagar, Bangalore

Schedules forming part of Balance Sheet

Principal
D.A.P.M.R.V. Dental College
J.P. Nagar I Phase,
Bangalore - 560 078.

Continued Schedule 2
Other Liabilities

Sl. No.	Particulars	As at 31.03.2019	As at 31.03.2018
33	Poor Patient Fund	47,211	62,891
34	Scholarship	30,070	-
35	Teachers Day fund	6,800	-
36	TDS Contractors Payable	3,649	-
37	TDS Profession Payable	7,633	-
38	TCS Payable	205	-
39	Endowment RSST	25,788	-
40	Examination Fee	4,31,350	-
41	SDF	100	-
42	Stipend	16,000	-
43	SWF	100	-
44	University Exam Remuneration	98,418	-
45	Educ Loan	491	-
46	Sundry Creditors	7,08,466	-
47	Group Insurance	2,200	-
48	LIC	49,924	-
49	RVEA Loan	37,694	-
50	VPF Employees	1,77,820	-
51	EPF and Pension Payable	47,145	-
52	Employer ESIC Payable	34,787	-
53	Employer Pension Payable	77,687	-
54	EPF Admin Charges Payable	5,210	-
55	EDU Inspection charges	52	-
56	Others Payable	40	-
		55,64,173	68,66,378

Schedule 4
Current Assets, Loans & Advances

Sl. No.	Particulars	As at 31.03.2019	As at 31.03.2018
1	Diesel Deposit	5,000	5,000
2	Gas Deposit	13,000	13,000
3	Security Deposit-BESCOM	2,86,936	2,86,936
4	Security Deposit-Maradi Eco Ind. Ltd	5,000	5,000
5	Adv. Ashrit Electronic Corporation	26,575	26,575
6	Advance Account	1,98,500	-
7	Adv. Kusum Electricals	14,49,000	14,49,000
8	Adv. (m/s WS India)	-	1,75,00,000
9	Adv. Econ Interiors	1,80,000	1,80,000
10	Adv. Environ Software Pvt Ltd.,	-	29,500
11	Adv. Exam	-	18,000
12	Adv. Innovarch Archtects India P Ltd.,	4,03,091	4,03,091

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Block, Jayanagar, Bangalore-560011

Rashtreeya Sikshana Samithi Trust
DAPM R V Dental College
J P Nagar, Bangalore

Schedules forming part of Balance Sheet

Continued: Schedule 4
Current Assets, Loans & Advances

Sl. No.	Particulars	As at 31.03.2019	As at 31.03.2018
13	Advance (Hanuman Interface)	70,800	35,400
14	Adv. Srinivasaraju	1,690	18,55,000
15	DAPM RVDC Allumin Assn.,(RSST A/C)	9,22,500	9,22,500
16	Festival Advance	1,72,000	76,800
17	RGUHS (Outstanding Remuneration A/c BDS 2017)	-	24,885
18	RGUHS (Outstanding Remuneration A/c MDS 2017)	-	1,04,573
19	Student Receivable	1,60,750	-
20	Clinical Fees Receivable	16,975	-
21	Inventory	6,41,081	-
		45,49,518	2,29,35,260

Schedule 5
Bank Balances

Sl. No.	Particulars	As at 31.03.2019	As at 31.03.2018
1	SBI,J.P Nagar Br.Banglore SB No.64200342962	1,64,039	1,46,455
2	Vijaya Bank SB No.141801011003221	13,96,487	3,91,908
3	Vijaya Bank SB No.141801011000423	18,81,644	24,62,607
4	Vijaya Bank SB No.141801011000425	29,560	25,588
5	Vijaya Bank SB No.141801011000426	46,602	14,810
6	Vijaya Bank SB No.141801011002631	4,78,070	1,12,632
7	Vijaya Bank SB No.141801011000560	11,17,849	1,00,01,615
8	Vijaya Bank,J.P.Nagr Br.Bng.,SB A/c No.03548 R Pro.	15,583	42,754
9	Vijaya Bank J.P.Nagr Br.Bng.,SB A/c 3550 R.Proj.Pro	3,103	2,947
		51,32,936	1,32,01,316

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Rashtreeya Sikshana Samithi Trust
DAPM R V Dental College

Schedule 3
Fixed Assest

Sl. No.	Assets	Rate	WDV as on 01.04.2018	Additions Bef. Sept.	Additions Aft. Sept.	Deletions	Total	Depreciation	WDV as on 31.03.2019
1	Block A								
	Plant & Machinery								
	Audio Visual Equipment	15%	42,659	-	-	-	42,659	6,399	36,260
	AV Equipment Con Dentry	15%	22,262	-	-	-	22,262	3,339	18,923
	AV Equipment (Deptt., of Periodontia)	15%	17,150	-	-	-	17,150	2,573	14,578
	AV Equipment Auditorium	15%	21,081	-	-	-	21,081	3,162	17,919
	AV Equipment (Deptt., of P & S))	15%	4,696	-	-	-	4,696	704	3,992
	Air Condition Equipment	15%	3,57,037	-	-	-	3,57,037	53,556	3,03,481
	CCTV Annex to Building	15%	52,911	-	-	-	52,911	7,937	44,974
	Electrical Fittings	15%	6,36,849	-	-	-	6,36,849	95,527	5,41,322
	Equipment class room/seminar hall	15%	59,056	-	-	-	59,056	8,858	50,198
	Sound System Class room/seminar hall	15%	2,43,909	-	-	-	2,43,909	36,586	2,07,323
	Clinics-Equipments	15%	17,61,050	-	29,800	-	17,90,850	2,66,393	15,24,458
	Con Dentistry	15%	54,57,921	-	55,460	-	55,13,381	8,22,848	46,90,533
	Equipment (Deptt., of Anatomy)	15%	5,26,764	-	-	-	5,26,764	79,015	4,47,749
	Equipment (Deptt., of Bio Chemistry)	15%	13,759	-	-	-	13,759	2,064	11,695
	Periodantia	15%	14,02,567	-	-	-	14,02,567	2,10,385	11,92,182
	Equipment (Deptt., Prosthodonatics)	15%	12,32,236	-	-	-	12,32,236	1,84,835	10,47,401
	Office Equipment	15%	1,52,346	-	-	-	1,52,346	22,852	1,29,494
	Oral Medicine & Radiology(OMDR)	15%	19,64,929	-	4,700	-	19,69,629	2,95,092	16,74,537
	Oral Pathology	15%	12,72,374	-	-	-	12,72,374	1,90,856	10,81,518
	Oral Surgery	15%	10,81,368	-	25,392	-	11,06,760	1,64,110	9,42,651
	Orthodantia	15%	10,88,047	-	-	-	10,88,047	1,63,207	9,24,840
	Micro Biology & Pathology	15%	1,38,132	-	-	-	1,38,132	20,720	1,17,412
	Pedodantia	15%	20,10,349	-	-	-	20,10,349	3,01,552	17,08,797
	Equipment (P&S)	15%	2,30,970	-	-	-	2,30,970	34,646	1,96,325
	Equipment (Physiology)	15%	1,00,474	-	-	-	1,00,474	15,071	85,403
	Equipment Hospitals	15%	23,850	-	29,739	-	53,589	5,808	47,781
	Equipment Library	15%	9,616	-	-	-	9,616	1,442	8,174
	Air Condition Equipment	15%	1,67,987	-	-	-	1,67,987	25,198	1,42,789
	Anatomy	15%	10,872	-	-	-	10,872	1,631	9,241
	Bio-Chemistary	15%	392	-	-	-	392	59	333
	Chrome Cobalt Lab	15%	60,654	-	-	-	60,654	9,098	51,556
	Conservative (Phantom Head)	15%	7,748	-	-	-	7,748	1,162	6,586
	Dental materials	15%	33,705	-	-	-	33,705	5,056	28,649
	Diesel Generator	15%	3,51,801	-	-	-	3,51,801	52,770	2,99,031
	Digital Camera	15%	1,43,161	-	6,450	-	1,49,611	21,958	1,27,653
	Digital Copier	15%	10,268	-	-	-	10,268	1,540	8,728
	Digital Projector	15%	30,390	-	-	-	30,390	4,559	25,832
	Electrical Fittings	15%	2,257	-	-	-	2,257	339	1,918
	Fax Machine	15%	5,172	-	-	-	5,172	776	4,396
	Fire Extinguishers	15%	6,792	-	-	-	6,792	1,019	5,773
	Gas & Airlines	15%	22,904	-	-	-	22,904	3,436	19,468
	Gas & Compressor	15%	87,069	-	-	-	87,069	13,060	74,009
	Implantology	15%	2,783	-	-	-	2,783	417	2,366
	Library Books	15%	41,45,522	4,37,989	-	-	45,83,511	6,87,527	38,95,984
	Mobile Dental Van	15%	35,37,894	-	-		35,37,894	5,30,684	30,07,210
	Motor Car KA-05 MU9379	15%	2,97,617	-	-	-	2,97,617	44,643	2,52,974
	Equipment (NAAC)	15%	1,06,331	-	-	-	1,06,331	15,950	90,381
	Oral Histology	15%	148	-	-	-	148	22	126
	Ortho	15%	42,388	-	-	-	42,388	6,358	36,030
	Photo Scanner	15%	7,882	-	-	-	7,882	1,182	6,700
	Physiology	15%	11,642	-	-	-	11,642	1,746	9,896
	Preven & Soco	15%	98,230	-	-	-	98,230	14,735	83,496
	Printer	15%	1,41,486	-	14,620	-	1,56,106	22,319	1,33,787
	Prosthodentics	15%	14,82,943	-	-	-	14,82,943	2,22,441	12,60,502
	Skeletons, Moulds, Models	15%	242	-	-	-	242	36	206
	UPS	15%	53,910	-	14,750	-	68,660	9,193	59,467
	Water Purifier	15%	7,447	-	-	-	7,447	1,117	6,330
	Xerox Machine	15%	1,13,264	-	-	-	1,13,264	16,990	96,274
2	Block B								
	Buildings	10%	1,83,52,348	1,82,85,290	-	-	3,66,77,638	36,67,764	3,30,09,874
	Buildings-Class Room/Seminar Complex	10%	1,29,76,294	-	-	-	1,29,76,294	12,97,630	1,16,78,664
	Furniture & Fixtures	10%	38,22,865	3,83,476	-	-	42,06,341	4,20,634	37,85,707
	Furniture & Fixtures-class room/seminar complex	10%	6,72,106	-	-	-	6,72,106	67,211	6,04,895
3	Block C								
	Computers	40%	4,00,990	-	-	-	4,00,990	1,60,396	2,40,594
	Computer Accessories	40%	44,966	10,656	-	-	55,622	22,246	33,376
	Software Clinical Hospitals	40%	511	-	-	-	511	204	307
			6,72,25,342	1,91,17,405	1,85,911	-	8,65,28,658	1,03,52,641	7,61,71,024

D.A.P.M.R.V. Dental College
J.P. Nagar I Phase,
Bangalore - 560 078.

Principal
D.A.P.M.R.V. Dental College
J.P. Nagar I Phase,
Bangalore - 560 078.

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

Rashtreeya Sikshana Samithi Trust
DAPM R V Dental College
J P Nagar, Bangalore

Schedules forming part of Income & Expenditure A/c

Schedule 6
Fees Collected

Sl. No.	Particulars	As at 31.03.2019	As at 31.03.2018
1	Admission Fee	-	12,200
2	Application Fee	98,000	99,900
3	Digital Library Fee	82,000	84,000
4	Lab Fee	1,56,200	1,60,800
5	Library & Reading Room Fee	4,69,500	4,81,500
6	Magazine Fee	47,226	48,150
7	MDS Examination Fee	-	3,42,000
8	Medical Fee	4,68,000	4,65,450
9	Miscellaneous Fee	1,16,88,529	1,08,48,735
10	Sports Fee	5,93,000	5,06,250
11	Tuition fee	11,40,60,613	9,71,75,492
		12,76,63,068	11,02,24,477
	Less: Refund of Tution Fee	-	6,99,000
		12,76,63,068	10,95,25,477

Schedule 7
Establishment Charges

Sl. No.	Particulars	As at 31.03.2019	As at 31.03.2018
1	PF/EDLI Charges	65,811	77,610
2	EPF Pension Fund	9,92,646	9,49,880
3	Establishment - Salary	8,68,56,943	7,62,99,429
4	ESI Mgt. contribution	4,09,739	3,14,684
5	LIC A/c (In Liew of EDLI)	5,14,117	1,00,000
6	Provident Fund - Mgt. Contribution	5,82,652	4,80,495
		8,94,21,909	7,82,18,098

Schedule 8
Office Maintenance Charges

Sl. No.	Particulars	As at 31.03.2019	As at 31.03.2018
1	Car Maintenance	-	4,36,355
2	Contingency	4,63,923	1,98,627
3	Coveyance & Travel Expenses	60,281	86,068
4	DCI Affiliation Fee	-	1,00,000
5	Electricity Charges and Water Charges	27,34,780	26,17,963
6	Exams Expenses	6,76,993	6,21,696
7	Garbage Charges	1,91,700	2,02,050
8	Internet charges	2,82,966	2,02,319
9	House Keeping Charges	24,29,410	11,06,144
10	News Paper & Magazines	59,763	56,875
11	Postage & Telephone	1,11,624	1,46,858
12	Printing & Stationery	5,24,580	6,69,164
13	Repairs & Maintainance	11,08,955	11,21,213
14	Watch & Ward	18,31,381	16,95,350
		1,04,71,305	92,60,682

Schedule 9
Audit Fee

Sl. No.	Particulars	As at 31.03.2019	As at 31.03.2018
1	Internal Audit Fee	59,620	55,388
2	Statutory Audit Fee	81,750	44,250
		1,41,370	99,638

Schedule 10
Duties & Taxes

Sl. No.	Particulars	As at 31.03.2019	As at 31.03.2018
1	Professional Tax - Institution	2,500	2,500
2	Property Tax	2,95,540	11,13,061
3	Service charges (Sevakhsetra)	3,50,000	3,50,000
		6,48,040	14,65,561

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Bangalore - 560 078.

Rashtreeya Sikshana Samithi Trust
DAPM R V Dental College

Schedule 11
Awards & Functions

Sl. No.	Particulars	As at 31.03.2019	As at 31.03.2018
1	Community Dental Programme	43,618	67,604
2	Seminars & Conferences	10,73,046	5,41,411
		11,16,664	6,09,015

Schedule 12
Other Expenses

Sl. No.	Particulars	As at 31.03.2019	As at 31.03.2018
1	Advertisement Charges	10,000	5,000
2	Building Maintanance	30,30,911	19,93,444
3	ESIC Interest & damages	-	13,238
4	Gas Charges	-	74,390
5	EPF Penal fee	-	-
6	Health Insurance Students	1,43,129	1,49,978
7	Inspection Charges	58,185	1,25,117
8	Labour Welfare	-	5,000
9	Library Journals & Periodicals	20,28,712	17,06,651
10	Vehicle Insurance	44,332	49,046
11	NAAC Inspection Exps.,	-	3,000
12	Insurance	-	2,65,551
13	Professor Idemnity Insurance	-	42,480
14	Research Fund (student) Exps,	-	56,825
15	Professional charges	1,03,500	3,73,840
16	Vehicle Maintenance	3,77,528	-
17	Students Software A/c (Students I D A/c)	-	1,03,160
18	Sports & Culture	20,990	3,66,278
19	Web Charges	-	2,10,450
20	Registration Fee Expenses	-	13,500
21	RGUHS	4,66,000	6,33,000
22	RGUHS (Exam) Exps.,	-	37,055
23	Helinet	-	2,700
24	Teachers Day Expenses	-	69,250
25	Software expenses	2,18,723	-
26	Honorarium	60,000	-
27	Misc expenses	8,420	-
		65,70,410	62,98,653

Schedule 13
Other Income

Sl no	Particulars	As at 31.03.2019	As at 31.03.2018
1	Building & Maintenance receipt	-	2,400
2	Community Dentistry Receipts	-	20,000
3	Consumbles Hospital receipts	-	6,766
4	Electricity & water charges receipts	7,24,861	5,10,830
5	Garbage receipt	5,000	11,000
6	Interest on BESCOM Deposit	29,161	33,481
7	Library xerox fee etc	44,617	36,715
8	Rent	40,000	2,58,000
9	News paper & Magzine a/c	1,490	1,212
10	Salary Receipt A/c	-	1,19,369
11	Seminar and Conference ReceiptA/c	2,90,805	3,88,600
12	Misc., Income	16,032	-
13	ID Card Fee	46,950	46,200
14	Library Consortium Income	-	42,000
16	Repairs & Maint. Receipts	-	55,600
17	Sports Fee Income	-	15,150
18	Sports & Cultural Receipts	-	5,000
19	Student Welfare Fund Income	-	8,050
20	Registration fee income	-	26,000
21	Sale of Scrap	21,261	-
		12,20,177	15,86,373

Principal
D.A.P.M.R.V. Dental Co
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Bangalore - 560 078

Hon. Secretary
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Principal
D.A.P.M.R.V. Dental College
J.P. Nagar I Phase,
Bangalore - 560 078.

RASHTREEYA SIKSHANA SAMITHI TRUST
DAPM R V DENTAL COLLEGE
J P Nagar, Bangalore

Notes on accounts for the year ended 31st March, 2019

1. ***Basis of Preparation of financial Statements***

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

2. ***Use of Estimates***

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

3. ***Revenue Recognition***

a. Revenue arising from tuition fees collected from students and fee received for pursuit of other curriculum activities are recognised over the period of instruction.

b. Interest Income is accounted on time proportion basis.

4. ***Property, Plant & Equipment***

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

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

5. ***Depreciation***

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

6. **Government grants and subsidies:**

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

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

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

7. **Taxes on income**

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

8. **Foreign Currency Transactions**

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

9. **Provisions, Contingent Liabilities and Contingent Assets:**

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

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

Contingent assets are neither recognized nor disclosed.

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

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

During the year the Trust & its institutions have changed the method of accounting from cash system of accounting to mercantile system of accounting. Due to the change in the method of accounting during the year the expenditures of Rs. 63,83,492/- have been overstated in the Income & Expenditure a/c.

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

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

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

S. Basavaraj

S Basavaraj
Partner
M No.018133

Place: Bangalore
Date: 24th February 2020

Principal
D.A.P.M.R.V. Dental College
J.P. Nagar I Phase,
Bangalore - 560 078.

2019-20

SANTHAPPA CO.
CHARTERED ACCOUNTANTS
No 201, 2nd Floor, House of Lords, St. Marks Road, Bangalore - 560 001
Ph (080) 22210717 / 22210032 / 41226565 E: admin@santhappa.com

INDEPENDENT AUDITOR'S REPORT

To the members of Rashtreeya Sikshana Samithi Trust

Opinion

We have audited the financial statements of **DAPM R V Dental College** ("The Institution"), which comprise the Balance Sheet as at 31st March, 2020 and the Income and Expenditure Account for the year then ended and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements give a true and fair view of the financial position of the entity as at March 31, 2020, and of its financial performance for the year then ended in accordance with the Accounting Standards issued by the Institute of Chartered Accountants of India (ICAI).

Basis for Opinion

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

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

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

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

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

Auditor's Responsibilities for the Audit of Financial Statements

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

SANTHAPPA & CO. CHARTERED ACCOUNTANTS BANGALORE-1

Principal
D.A.P.M.R.V. Dental College
J.P. Nagar I Phase,
Bangalore - 560 078.

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the entity to cease to continue as a going concern.

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

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

For **Santhappa & Co.,**
Chartered Accountants
Firm's Registration No. 003613S

S. Basavaraj

S Basavaraj
Partner
Membership No. 018133

SANTHAPPA & CO. CHARTERED ACCOUNTANTS BANGALORE-1

Place: Bengaluru
Date: 13th December, 2020

Rashtreeya Sikshana Samithi Trust
DAPM R V Dental College
J P Nagar, Bangalore

Balance Sheet as at 31st March, 2020

Particulars	Sch No.	As at 31st March 2020	As at 31st March 2019
I. SOURCE OF FUNDS			
Capital - RSST A/c	1	8,79,32,878	8,01,69,730
Unutilised Grants:			
Semler Research		80,788	80,788
Research Fund -Students		75,000	75,000
Current Liabilities	2	58,58,677	55,33,086
Duties & Taxes	3	37,933	31,087
TOTAL		9,39,85,275	8,58,89,691
II. APPLICATION FUNDS			
Fixed Assets	4	7,73,18,583	7,61,71,024
Current Assets, Loans & Advances	5	71,47,626	45,49,518
Cash at Bank	6	95,11,914	51,32,937
Cash on Hand		7,152	36,212
TOTAL		9,39,85,275	8,58,89,691

As per our report of even date

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

S. Basavaraj

S Basavaraj
Partner
Membership No. 018133

Place: Bangalore
Date : 13th December,2020

SANTHAPPA & CO. CHARTERED ACCOUNTANTS BANGALORE-1

For DAPM R V Dental College a unit of
Rashtreeya Sikshana Samithi Trust

Asha R Iyengar
Principal of
DAPM R V Dental College

A V S Murthy
Hon. Secretary of
the Trust

Principal
D.A.P.M.R.V. Dental College
J.P. Nagar I Phase,
Bangalore - 560 078.

Rashtreeya Sikshana Samithi Trust
DAPM R V Dental College
J P Nagar, Bangalore

Income & Expenditure A/c for the year ended 31st March, 2020

Particulars	Sch No.	Amount 31st March, 2020	Amount 31st March 2019
I. INCOME			
Fees Collected	7	13,55,01,076	12,77,10,018
Other Fees Collected (Clinic)		97,80,203	97,39,991
Interest From Bank		4,65,266	5,16,524
Other Income	8	5,24,031	11,73,226
Profit on Sale of Asset		670	-
TOTAL - A		**14,62,71,247**	**13,91,39,759**
II. EXPENDITURE			
Establishment Charges	9	8,49,26,334	8,94,21,908
Office Maintenance Charges	10	55,28,352	49,14,860
Repairs & Maintenance	11	66,85,053	85,87,357
Audit Fee	12	2,30,470	1,41,370
Taxes & Duties	13	3,74,758	2,98,040
Awards & Functions	14	11,76,872	11,16,664
Clinic/Hospital Charges & Consumables		83,30,292	62,56,567
Other Expenses	15	58,26,533	38,89,499
Finance Charges		88,059	25,198
TOTAL - B		**11,31,66,722**	**11,46,51,463**
Surplus/(Deficit) before Interest & Depreciation		**3,31,04,524**	**2,44,88,296**
Depreciation		1,03,09,285	1,03,52,641
Surplus/(Deficit) to be carried to Balance Sheet		**2,27,95,239**	**1,41,35,655**

As per our report of even date

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

S. Basavaraj

S Basavaraj
Partner
Membership No. 018133

SANTHAPPA & CO. CHARTERED ACCOUNTANTS BANGALORE-1

For DAPM R V Dental College a unit of Rashtreeya Sikshana Samithi Trust

Asha R Iyengar
Principal of
DAPM R V Dental College

A V S Murthy
Hon. Secretary of
the Trust

Place: Bangalore
Date : 13th December,2020

Rashtreeya Sikshana Samithi Trust
DAPM R V Dental College
J P Nagar, Bangalore

Schedules forming part of Balance Sheet

Schedule 1
RSST Capital

Sl. No.	Particulars	As at 31.03.2020	As at 31.03.2019
1	Opening Balance	8,01,69,730	9,64,88,343
2	Add: Received during the year	6,45,42,922	3,07,04,900
3	Add: Ouput GST trfrd to Trust	-	49,820
		14,47,12,652	12,72,43,063
4	Less: Paid during the year	7,95,75,014	6,12,03,156
	Less: TDS receivable	-	5,832
		6,51,37,638	6,60,34,075
5	Add: Excess of Income Over Expenditure	2,27,95,239	1,41,35,655
		8,79,32,878	8,01,69,730

Schedule 2
Current Liabilities

Sl. No.	Particulars	As at 31.03.2020	As at 31.03.2019
1	Jubilee Fund	2,41,550	2,41,550
2	Retention Money	9,64,237	9,64,237
3	Endowment RSST	31,300	25,788
4	Caution Money Deposit	11,64,000	11,26,000
5	Allumni Association fee	12,08,427	11,80,977
6	Rotary Poor Patient Fund	2,48,289	1,32,585
7	Scholarship	1,89,520	30,070
8	Statutory Payables - PF, ESI & Pension	4,83,816	4,85,233
9	Other Payables	1,20,286	6,38,181
10	Sundry Creditors for Expenses	12,07,252	7,08,466
		58,58,677	55,33,086

Schedule 3
Duties & Taxes

Sl. No.	Particulars	As at 31.03.2020	As at 31.03.2019
1	TDS Contractors Payable	10,033	3,649
2	TDS Profession Payable	9,100	7,633
3	TCS Payable	-	205
4	Professional Tax	18,800	19,600
		37,933	31,087

SANTHAPPA & CO. CHARTERED ACCOUNTANTS BANGALORE-1

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D.A.P.M.R.V. Dental College
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Hon. Secretary
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Bangalore - 560 078.

Rashtreeya Sikshana Samithi Trust
DAPM R V Dental College
J P Nagar, Bangalore

Schedules forming part of Balance Sheet

Schedule 5
Current Assets, Loans & Advances

Sl. No.	Particulars	As at 31.03.2020	As at 31.03.2019
1	Security Deposit	28,16,596	3,09,936
2	Loans & Advances	43,30,508	40,61,857
3	Sundry Receivable others	420	16,975
4	Student Fee Receivable	102	1,60,750
		71,47,626	45,49,518

Schedule 6
Bank Balances

Sl. No.	Particulars	As at 31.03.2020	As at 31.03.2019
1	SBI,J.P Nagar Br.Banglore SB No.64200342962	2,13,272	1,64,039
2	Bank of Baroda SB No.141801011000560	65,09,454	11,17,849
3	Bank of Baroda SB No.141801011000423	6,27,345	18,81,644
4	Bank of Baroda SB No.141801011003221	14,21,779	13,96,487
5	Bank of Baroda SB No.141801011000425	25,663	29,560
6	Bank of Baroda SB No.141801011000426	2,11,761	46,602
7	Bank of Baroda SB No.141801011002631	4,83,262	4,78,070
8	Bank of Baroda SB A/c 3550 R.Proj.Pro	3,218	3,103
9	Bank of Baroda SB A/c No.03548 R Pro.	16,161	15,583
		95,11,914	51,32,937

SANTHAPPA & CO. CHARTERED ACCOUNTANTS BANGALORE-1

Principal
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J.P. Nagar I Phase,
Bangalore - 560 078.

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

Rashtreeya Sikshana Samithi Trust
DAPM R V Dental College

Sthedule 4
Fixed Assest

Sl. No.	Assets	Rate	WDV as on 01.04.2019	Additions		Deletions	Total	Depreciation	WDV as on 31.03.2020
				Bef. Sept.	Aft. Sept.				
1	Block A								
	Plant & Machinery								
	Equipments	15%	16,77,514	1,83,381	3,64,295	-	22,25,194	3,06,757	19,22,437
	LPI	15%	-	-	10,20,000	-	10,20,000	76,500	9,43,500
	Medical Equipments	15%	1,41,54,911	56,00,000	6,18,535	-	2,03,73,446	30,09,627	1,73,63,819
	Lab Equipments	15%	31,58,202.00	-	-	-	31,58,202	4,73,730	26,84,472
	Office Equipment	15%	1,29,494	-	-	-	1,29,494	19,424	1,10,070
	Electrical Fittings	15%	5,41,322	-	-	-	5,41,322	81,198	4,60,124
	Mobile Dental Van	15%	30,07,210	-	-		30,07,210	4,51,082	25,56,129
	Motor Car	15%	2,52,974	-	-	-	2,52,974	37,946	2,15,028
	Library Books	15%	38,95,984	1,175	3,59,503	7,375	42,49,287	6,11,537	36,37,750
2	Block B								
	Buildings	10%	4,46,88,538	-	24,38,713	-	4,71,27,251	45,90,789	4,25,36,462
3	Block C								
	Furniture & Fixtures	10%	43,90,602	16,518	4,75,632	-	48,82,752	4,64,494	44,18,258
4	Block D								
	Computers	40%	2,73,966	-	1,70,063	-	4,44,029	1,43,599	3,00,430
	Software Clinical Hospitals	40%	307	-	2,12,400	-	2,12,707	42,603	1,70,104
			7,61,71,024	58,01,074	56,63,145	7,375	8,76,27,868	1,03,09,285	7,73,18,583

SANTHAPPA & CO. CHARTERED ACCOUNTANTS BANGALORE-1

Principal
D.A.P.M.R.V. Dental College
J.P. Nagar I Phase,
Bangalore - 560 078.

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

Principal
D.A.P.M.R.V. Dental College
J.P. Nagar I Phase,
Bangalore - 560 078.

Rashtreeya Sikshana Samithi Trust
DAPM R V Dental College
J P Nagar, Bangalore

Schedules forming part of Income & Expenditure A/c

Schedule 7
Fees Collected

Sl. No.	Particulars	31.03.2020	31.03.2019
1	Miscellaneous Fee	22,19,049	1,16,88,529
2	Annual Examination Fee	5,30,700	-
3	Application Fee	87,949	98,000
4	Digital Library Fee	80,000	82,000
5	ID/Smart/Library Card	45,300	46,950
6	Implant fee(oral surgery)	11,18,183	-
7	Lab Fee	1,51,000	1,56,200
8	Library & Reading Room Fee	4,53,000	4,69,500
9	Magazine Fee	45,300	47,226
10	Material charges	13,00,000	-
11	Medical Fee	4,53,000	4,68,000
12	Misc., fee (Clinical)	21,00,000	-
13	News paper subscription	4,65,257	-
14	Phantom head	6,84,000	-
15	Sports Fee	3,33,000	5,93,000
16	Sports & Cultural Activity Fee	1,27,500	-
17	Skill Lab fee	51,90,000	-
18	Conference Participation fee	3,16,483	-
19	Tuition fee	11,98,01,355	11,40,60,613
		13,55,01,076	12,77,10,018

Schedule 8
Other Income

Sl no	Particulars	31.03.2020	31.03.2019
1	Duplicate ID	400	-
2	Fine	38,000	-
3	Rent	5,000	40,000
4	Sale of Scrap	49,734	21,261
5	Seminar and Conference ReceiptA/c	1,30,424	2,90,805
6	Electricity & water charges receipts	2,54,695	7,24,861
7	Garbage receipt	12,000	5,000
8	Library xerox fee etc	27,788	44,617
9	Sale of news paper	1,192	1,490
10	Interest on BESCOM Deposit	-	29,161
11	Misc., Income	4,799	16,032
		5,24,031	11,73,227

SANTHAPPA & CO. CHARTERED ACCOUNTANTS BANGALORE-1

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Rashtreeya Sikshana Samithi Trust
II Block, Jayanagar, Bangalore-560011

Rashtreeya Sikshana Samithi Trust
DAPM R V Dental College
J P Nagar, Bangalore

Principal
D.A.P.M.R.V. Dental College
J.P. Nagar I Phase,
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Schedules forming part of Income & Expenditure A/c

Schedule 9
Establishment Charges

Sl. No.	Particulars	31.03.2020	31.03.2019
1	EPF/EDLI Charges	64,081	65,811
2	EPF - Mgt. Contribution	5,36,083	5,82,652
3	EPF Pension Fund	9,88,822	9,92,646
4	ESI Mgt. contribution	2,71,037	4,09,739
5	Establishment - Salary	8,25,67,707	8,68,56,943
6	Exgratia	4,07,703	-
7	LIC A/c (In Liew of EDLI)	90,900	5,14,117
		8,49,26,334	8,94,21,908

Schedule 10
Office Maintenance Charges

Sl. No.	Particulars	31.03.2020	31.03.2019
1	Contingency	1,23,579	4,63,923
2	Coveyance & Travel Expenses	51,278	60,231
3	DCI Affiliation fee	11,02,000	-
4	Electricity Charges and Water Charges	21,76,024	27,34,780
5	Exams Expenses	5,36,717	6,76,993
6	Fines & Penalty	5,000	-
7	Hospital charges	13,132	-
8	Internet charges	2,49,934	2,82,966
9	Postage & Telephone	17,159	1,11,624
10	Printing & Stationery	6,78,069	5,24,580
11	Photo copy charges	21,240	
12	News Paper & Magazines	61,477	59,763
13	Telephone charges	29,913	-
14	Water charges	1,53,611	-
15	Web Charges	29,500	-
16	Pest control	1,61,070	-
17	Refreshment charges	1,18,649	-
		55,28,352	49,14,860

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

Schedule 11
Repairs & Maintenance

Sl. No.	Particulars	31.03.2020	31.03.2019
1	Repairs & Maintainance	16,56,276	12,95,655
2	Watch & Ward	15,93,034	18,31,381
3	House Keeping Charges	27,55,169	24,29,410
4	Annual Maintenance	2,49,098	-
5	Building Maintanance	4,31,475	30,30,911
		66,85,053	85,87,357

SANTHAPPA & CO. CHARTERED ACCOUNTANTS BANGALORE

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Rashtreeya Sikshana Samithi Trust
DAPM R V Dental College
J P Nagar, Bangalore
Schedules forming part of Income & Expenditure A/c

Schedule 12
Audit Fee

Sl. No.	Particulars	As at 31.03.2020	As at 31.03.2019
1	Internal Audit Fee	1,68,720	59,620
2	Statutory Audit Fee	61,750	81,750
		2,30,470	**1,41,370**

Schedule 13
Duties & Taxes

Sl. No.	Particulars	31.03.2020	31.03.2019
1	Professional Tax	2,500	2,500
2	Property Tax	3,72,258	2,95,540
		3,74,758	**2,98,040**

Schedule 14
Awards & Functions

Sl. No.	Particulars	31.03.2020	31.03.2019
1	Community Dental Programme	64,604	43,618
2	Seminars & Conferences	8,70,927	10,73,046
3	Sports day expenses	56,217	-
4	Graduation Day Function	1,85,124	-
		11,76,872	**11,16,664**

Schedule 15
Other Expenses

Sl. No.	Particulars	31.03.2020	31.03.2019
1	Advertisement Charges	10,000	10,000
2	Hiring / Scrutiny charges	38,800	-
3	Software renewal charges	2,16,950	2,18,723
4	Health Insurance Students	-	1,43,129
5	Inspection Charges	33,243	58,185
6	Library Journals & Periodicals	25,01,813	20,28,712
7	Insurance Equip & Vehicles	5,51,356	44,312
8	Professional charges	16,74,600	1,03,500
9	Vehicle Maintenance	3,31,817	3,77,528
10	Sports & Culture	-	20,990
11	NAAC Expenses	1,17,954	-
12	RGUHS	-	4,66,000
13	Honorarium	-	60,000
14	Misc expenses	-	8,420
15	Service charges (Sevakhsetra)	3,50,000	3,50,000
		58,26,533	**38,89,499**

SANTHAPPA & CO. CHARTERED ACCOUNTANTS BANGALORE-1

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

RASHTREEYA SIKSHANA SAMITHI TRUST
DAPM R V DENTAL COLLEGE
J P Nagar, Bangalore

Notes on accounts for the year ended 31st March, 2020

1. ***Basis of Preparation of financial Statements***

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

2. ***Use of Estimates***

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

3. ***Revenue Recognition***

a. Revenue arising from tuition fees collected from students and fee received for pursuit of other curriculum activities are recognized over the period of instruction.

b. Interest Income is accounted on time proportion basis.

4. ***Property, Plant & Equipment***

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

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

5. ***Depreciation***

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

6. **Government grants and subsidies:**

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

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

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

SANTHAPPA & CO. CHARTERED ACCOUNTANTS BANGALORE-1

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D.A.P.M. R.V. Dental College
J.P. Nagar, Bangalore

7. Taxes on Income

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

8. Foreign Currency Transactions

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

9. Provisions, Contingent Liabilities and Contingent Assets:

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

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

Contingent assets are neither recognized nor disclosed.

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

10. Previous years figures have been regrouped/reclassified wherever necessary, to conform to current years presentation.

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

S. Basavaraj

S Basavaraj
Partner
M No.018133

Place: Bangalore
Date: 13th December 2020

For DAPM RV Dental College a unit of Rashtreeya Sikshana Samithi Trust

Asha R Iyengar
Principal of DAPM RV Dental College

A V S Murthy
Hon. Secretary of the Trust

CA SANTHAPPA CO.
CHARTERED ACCOUNTANTS
No.201, 2nd Floor, House of Lords, St. Marks Road, Bangalore - 560 001
Ph: (080) 22210717 / 22210032 / 41226565 E: admin@santhappa.com

4.1.4 Average percentage of expenditure incurred, excluding salary, for infrastructure development & augmentation during the last five years			
Year	Head of account	Actuals for infrastructure development (INR Lakhs)	Actuals for infrastructure augmentation (INR Lakhs)
2015-2016	Assets additions before September 2015	18.89	
	Assets additions after September 2015	26.55	
2016-2017	Assets additions before September 2016	83.94	
	Assets additions after September 2016	68.61	
2017-2018	Assets additions before September 2017	32.84	
	Assets additions after September 2017	66.35	
2018-2019	Assets additions before September 2018	186.79	
	Assets additions after September 2018	1.80	
2019-2020	Assets additions before September 2019	58.00	
	Assets additions after September 2019	53.03	
	TOTAL ASSETS ADDITIONS	**596.80**	
	AVERAGE EXPENDITURE	**119.36**	

For Santhappa and Co.,
Chartered Accountants
Firm Reg.No.003613S

S. Basavaraj

S Basavaraj
Partner
M.No.018133

Date: 29th January 2021
Place: Bangalore

Principal
D.A.P.M.R.V. Dental College
J.P. Nagar I Phase,
Bangalore - 560 078.