



## INDEPENDENT AUDITOR'S REPORT

To the members of Rashtreeya Sikshana Samithi Trust

We have audited the financial statements of **DAPMR V Dental College** ("Institution"), which comprise the Balance Sheet as at 31<sup>st</sup> March, 2022 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 institution as at March 31, 2022, 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 Institution 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 institution 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 institution'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 institution or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the institution'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.

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





**SANTHAPPA & CO.** No. 201, 2<sup>nd</sup> Floor, House of Lords, St. Marks Road, Bangalore – 560 001.

CHARTERED ACCOUNTANTS Ph: (080) 22210717 / 22210032 / 41226565 E: admin@santhappa.com

Rashmi  
DAPM

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 institution'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 institution'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 institution 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

Place: Bengaluru

Date: 28<sup>th</sup> September, 2022

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

Balance Sheet as at 31st March, 2022

Particulars	Sch No.	As at 31st March 2022	As at 31st March 2021
<b>I. SOURCE OF FUNDS</b>			
Capital - RSST A/c	1	20,18,31,558	9,63,27,402
Unutilised Grants:			
Semler Research		80,788	80,788
Research Fund -Students		75,000	75,000
Current Liabilities	2	92,37,237	91,89,775
Duties & Taxes	3	7,89,250	7,06,526
<b>TOTAL</b>		<b>21,20,13,833</b>	<b>10,63,79,490</b>
<b>II. APPLICATION FUNDS</b>			
Fixed Assets	4	7,85,64,771	7,37,33,262
Current Assets, Loans & Advances	5	10,65,30,023	1,51,57,147
Cash at Bank	6	2,69,00,763	1,74,71,269
Cash on Hand		18,276	17,812
<b>TOTAL</b>		<b>21,20,13,833</b>	<b>10,63,79,490</b>

As per our report of even date

For Santhappa & Co.  
Chartered Accountants  
FR No. 0036135

*S. Basavaraj*

S Basavaraj  
Partner  
Membership No. 018133



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



*Asha R Iyengar*

Asha R Iyengar  
Principal of  
DAPM R V Dental College



*A V S Murthy*

A V S Murthy  
Hon. Secretary of  
the Trust

Place: Bangalore  
Date : 28th September 2022

*Asha R Iyengar*

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Rashtreeya Sikshana Samithi Trust  
DAPM R V Dental College  
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Income & Expenditure A/c for the year ended 31st March, 2022

Particulars	Sch No.	Amount 31st March, 2022	Amount 31st March 2021
<b>I. INCOME</b>			
Fees Collected	7	13,53,55,127	14,04,49,185
Other Fees Collected (Clinic)		1,06,54,685	64,51,464
Interest From Bank		3,59,610	4,37,841
Other Income	8	3,82,174	2,13,878
<b>TOTAL - A</b>		<b>14,67,51,596</b>	<b>14,75,52,368</b>
<b>II. EXPENDITURE</b>			
Establishment Charges	9	8,42,04,313	8,31,27,311
Repairs & Maintenance	10	1,18,73,658	89,72,988
Office Maintenance Charges	11	75,34,514	56,47,061
Rates & Taxes	12	3,75,000	7,28,523
Functions & Programmes	13	3,71,319	1,38,853
Audit Fee	14	2,34,820	2,34,820
Clinic/Hospital Charges & Consumables		90,04,399	46,22,950
Other Expenses	11a	50,17,806	26,37,540
Finance Charges		93,057	57,822
<b>TOTAL - B</b>		<b>11,87,08,887</b>	<b>10,61,67,868</b>
<b>Surplus/(Deficit) before Interest &amp; Depreciation</b>		<b>2,80,42,709</b>	<b>4,13,84,500</b>
Depreciation		1,00,71,382	97,14,992
<b>Surplus/(Deficit) to be carried to Balance Sheet</b>		<b>1,79,71,326</b>	<b>3,16,69,508</b>

As per our report of even date

For Santhappa & Co.  
Chartered Accountants  
FR No. 0036135

S. Basavaraj  
Partner  
Membership No. 018133



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 : 28th September 2022

Schedules forming part of Balance Sheet

Schedule 1

RSST Capital

Sl. No.	Particulars	As at 31.03.2022	As at 31.03.2021
1	Opening Balance	9,63,27,402	8,79,32,878
2	Add: Received during the year	12,25,37,122	3,07,30,705
3	Less: Paid during the year	21,88,64,524	11,86,63,583
	Less: TDS receivable	3,50,04,292	5,40,05,689
4	Add: Excess of Income Over Expenditure	18,38,60,232	6,46,57,894
		1,79,71,326	3,16,69,508
		20,18,31,558	9,63,27,402

Schedule 2

Current Liabilities

Sl. No.	Particulars	As at 31.03.2022	As at 31.03.2021
1	Caution Money Deposit	13,83,000	13,04,000
2	Salary Sec Dep-Staff	1,15,000	5,000
3	Endowment RSST	23,588	31,300
4	Allumni Association fee	13,02,177	12,63,927
5	Rotary Poor Patient Fund	1,86,290	2,10,043
6	Other Payables	19,41,223	15,77,478
7	Salary Payable	2,254	-
8	Scholarship	71,146	1,19,631
9	Statutory Payables - PF, ESI & Pension	4,17,942	4,16,901
10	Student Clrg A/c	50,000	-
11	Sundry Creditors for Expenses	25,90,137	30,55,708
12	Retention Money	9,12,930	9,64,237
13	Jubilee Fund	2,41,550	2,41,550
		92,37,237	91,89,775

Schedule 3

Duties & Taxes

Sl. No.	Particulars	As at 31.03.2022	As at 31.03.2021
1	TDS Contractors Payable	24,949	44,520
2	TDS Profession Payable	36,853	16,500
3	TDS Salary Payable	7,07,033	6,24,306
4	TCS Payable	15	-
5	Professional Tax	20,400	21,200
		7,89,250	7,06,526

Schedule 5

Current Assets, Loans & Advances

Sl. No.	Particulars	As at 31.03.2022	As at 31.03.2021
1	Security Deposit	29,07,816	29,07,816
2	FD - HDFC SLICL	6,80,00,000	-
3	Loans & Advances	64,02,600	42,24,318
4	Sundry Receivable others	40,630	47,010
5	Student Fee Receivable	2,91,78,977	79,78,003
		10,65,30,023	1,51,57,147

Hon. Secretary

D.A.P.M.R.V. Dental College

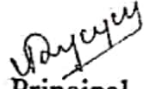
J.P. Nagar I Phase,


Rashtrreya Sikshana Samithi Trust Bangalore - 560 078.

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DAPM R V Dental College  
J P Nagar, Bangalore

Schedules forming part of Balance Sheet  
Schedule 6  
Bank Balances

Sl. No.	Particulars	As at 31.03.2022	As at 31.03.2021
1	SBI., JP Nagar SB No.64200342962	-	6,62,176
2	BOB Main #5012	2,30,67,057	1,32,58,296
3	BOB Main #2914	10,31,026	9,95,210
4	BOB Main #2916	43,854	55,682
5	BOB Main #3990	3,406	3,315
6	BOB Main #2911	1,33,410	1,49,561
7	BOB Main #4505	13,98,030	17,24,168
8	BOB Main #3988	17,110	16,647
9	BOB Main #4259	12,06,870	6,06,215
		<b>2,69,00,763</b>	<b>1,74,71,270</b>

  
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II Block, Jayanagar, Bangalore - 560 011



Schedule 4  
Fixed Assest

Sl. No.	Assets	Rate	WDV as on 01.04.2021	Additions		Deletions	Total	Depreciation	WDV as on 31.03.2022
				Ref. Sept.	Aft. Sept.				
1	<b>Block A</b>								
	<b>Plant &amp; Machinery:</b>								
	Equipments	15%	29,14,249	-	-	-	29,14,249	4,37,137	24,77,112
	Lift	15%	8,01,975	-	-	-	8,01,975	1,20,296	6,81,679
	Medical Equipments	15%	1,47,59,246	34,67,458	39,90,904	-	2,22,17,608	30,33,323	1,91,84,285
	Lab Equipments	15%	22,81,801	-	-	-	22,81,801	3,42,270	19,39,531
	Office Equipment	15%	93,560	-	-	-	93,560	14,034	79,526
	Electrical Fittings	15%	3,91,105	-	-	-	3,91,105	58,666	3,32,439
	Mobile Dental Van	15%	21,72,710	-	-	-	21,72,710	3,25,907	18,46,804
	Motor Car	15%	1,82,774	-	-	-	1,82,774	27,416	1,55,358
	Library Books	15%	31,27,931	-	2,42,512	-	33,70,443	4,87,378	28,83,065
2	<b>Block B</b>								
	Buildings	10%	3,82,82,816	-	-	-	3,82,82,816	38,28,282	3,44,54,534
	Compound ( Work in progress)	0%	17,98,547	16,65,392	19,27,444	-	53,91,383	-	53,91,383
3	<b>Block C</b>								
	Furniture & Fixtures	10%	65,18,430	4,51,496	7,10,966	-	76,80,892	7,32,541	69,48,351
4	<b>Block D</b>								
	Computers	40%	3,06,059	57,702	23,89,016	-	27,52,777	6,23,308	21,29,470
	Software Clinical Hospitals	40%	1,02,062	-	-	-	1,02,062	40,825	61,237
			7,37,33,265	56,42,048	92,60,842	-	8,86,36,155	1,00,71,382	7,85,64,773

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*M. S. Srinivasan*  
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*D. Jayaraj*  
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Schedules forming part of Income & Expenditure A/c

Schedule 7

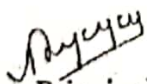
Fees Collected


Sl. No.	Particulars	As at	As at
		31.03.2022	31.03.2021
1	Annual Examination Fee	27,79,000	28,42,300
2	Alumni Association	16,250	-
3	Application Fee	61,000	89,000
4	Digital Library Fee	79,000	82,000
5	ID/Smart/Library Card	41,700	45,450
6	Implant fee(oral surgery)	8,10,859	4,89,450
7	Lab Fee	1,39,000	1,51,500
8	Library & Reading Room Fee	4,17,000	4,54,500
9	Magazine Fee	41,700	45,450
10	Material charges	2,00,000	2,20,000
11	Medical Fee	4,17,000	4,54,500
12	Misc., fee (Clinical)	1,20,000.00	10,80,002
13	Miscellaneous Fee	9,768	11,323
14	Phantom head	6,48,000.00	6,72,000
15	Sports Fee	4,17,000	4,54,500
16	Tuition fee	12,10,32,848	12,56,87,210
17	Skill Lab fee	81,25,000	74,70,000
18	Other Income/ Fee	2	2,00,000
		<b>13,53,55,127</b>	<b>14,04,49,185</b>

Schedule 8

Other Income

Sl no	Particulars	As at	As at
		31.03.2022	31.03.2021
1	Admi Cancellation Charges	-	5,085
2	Duplicate ID	-	150
3	Fine	2,000	4,000
4	Transcript Fee	500	-
5	Sale of Scrap	1,53,085	-
6	Seminar and Conference ReceiptA/c	12,712	-
7	Electricity & water charges receipts	1,20,800	1,22,400
8	Library xerox fee etc	27,124	20,742
9	Sale of news paper	891	663
10	Misc., Income/Othr/Misc Deductions	65,062	60,838
		<b>3,82,174</b>	<b>2,13,878</b>

  
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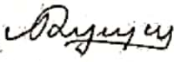
Schedules forming part of Income & Expenditure A/c

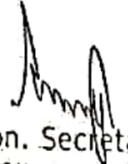
Schedule 9  
Establishment Charges

Sl. No.	Particulars	As at 31.03.2022	As at 31.03.2021
1	EPF/EDLI Charges	58,281	61,428
2	EPF - Mgt. Contribution	4,86,630	4,31,338
3	EPF Pension Fund	8,97,506	9,67,168
4	ESI Mgt. contribution	1,58,468	1,73,761
5	Establishment - Salary	8,16,69,797	8,09,49,652
6	Exgratia	3,76,846	5,43,964
7	LIC A/c (In Liew of EDLI)	5,56,786	-
		<b>8,42,04,313</b>	<b>8,31,27,311</b>


Schedule 10  
Repairs & Maintenance

Sl. No.	Particulars	As at 31.03.2022	As at 31.03.2021
1	Annual Maintenance Charges	1,90,152	2,43,867
2	Building Maintenance	51,37,483	32,44,485
3	Computer, IT & Peripherals Maintenance	2,39,480	2,55,618
4	Electrical works	1,18,299	1,77,427
5	Fuel/Generator Maintenance	31,245	34,870
6	Machine/ Equipments Maintenance	7,07,325	3,35,875
7	Other Repairs & Maintenance	3,37,975	1,20,450
8	SecrtyChrgsW&Wchrgs	22,53,703	19,28,733
9	House Keeping Charges	28,57,996	26,31,663
		<b>1,18,73,658</b>	<b>89,72,988</b>

  
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Schedules forming part of Income & Expenditure A/c

Schedule 11

Office Maintenance Charges

Sl. No.	Particulars	As at	As at
		31.03.2022	31.03.2021
1	Affiliation fee	9,10,500	3,83,500
2	Contingency	1,05,628	88,795
3	Coveyance & Travel Expenses	33,211	18,669
4	Electricity Charges	18,66,393	16,72,853
5	Hospital charges	76,166	20,127
6	Interest on TDS	178	998
7	Postage & Telephone	16,000	15,851
8	Printing & Stationery	4,79,102	2,62,447
9	Refreshment charges	1,67,863	1,56,224
10	Rental Charges	5,900	-
11	Subscription	24,54,154	20,39,684
12	Student / Staff Welfare	4,520	4,560
13	Telephone charges	1,48,905	17,408
14	Water charges	1,31,370	1,67,422
15	Web site Hosting /Maintenance Charges	1,75,500	29,500
16	Honorarium	-	7,500
17	Internet charges	1,83,935	2,14,787
18	Misc expenses	74,122	483
19	Scholarship Exps	-	10,000
20	News Paper & Magazines	58,056	24,240
21	Theory Exam Expenses	4,84,626	2,03,761
22	Pest control	1,27,440	2,53,110
23	IRB meeting expenses	30,945	55,142
		<b>75,34,514</b>	<b>56,47,061</b>

Schedule 11-a

Other Expenses

Sl. No.	Particulars	As at	As at
		31.03.2022	31.03.2021
1	COVID19 Expenses	1,78,180	-
2	Hiring / Scrutiny charges	-	12,340
3	Software renewal charges	46,220	3,44,750
4	Inspection Charges	-	12,170
5	TA/DA & Conveyance	75,038	-
6	Insurance Equip & Vehicles	11,86,502	8,794
7	Professional charges	15,22,833	14,24,423
8	Vehicle Maintenance	2,25,758	2,28,334
9	NAAC Expenses	10,83,276	2,56,729
10	Service charges (Sevakshetra)	7,00,000	3,50,000
		<b>50,17,806</b>	<b>26,37,540</b>

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Hon. Secretary

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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  
Rates & Taxes

Sl. No.	Particulars	As at 31.03.2022	As at 31.03.2021
1	Professional Tax	2,500	2,500
2	Property Tax	3,72,500	7,26,023
		<u>3,75,000</u>	<u>7,28,523</u>

Schedule 13  
Functions & Programmes

Sl. No.	Particulars	As at 31.03.2022	As at 31.03.2021
1	Community Dental Programme	23,351	8,100
2	Function Expenses	11,284	-
3	Seminars & Conferences	1,90,025	74,125
4	Graduation Day Function	1,46,659	56,628
		<u>3,71,319</u>	<u>1,38,853</u>

Schedule 14  
Audit Fee

Sl. No.	Particulars	As at 31.03.2022	As at 31.03.2021
1	Internal Audit Fee	1,69,920	1,69,920
2	Statutory Audit Fee	64,900	64,900
		<u>2,34,820</u>	<u>2,34,820</u>

*Dargu*

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*[Signature]*

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*Dargu*

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Notes on accounts for the year ended 31<sup>st</sup> March, 2022

**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



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



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



*Asha R Iyengar*  
Asha R Iyengar  
Principal of  
DAPM RV Dental  
College



*AVS Murthy*  
A V S Murthy  
Hon. Secretary  
of the Trust

Place: Bangalore  
Date: 28<sup>th</sup> September 2022

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