

BUDGET ESTIMATE - ACADEMIC FACILITY
FY-2022-2023

730004	Affiliation Fee	1,50,000	4,42,500	88,500	5,31,000	5	5,57,550	Approximate projection of 5% calculated on the FY 2021-22 actuals
730019	Contingency Expenses	3,00,000	99,655	19,931	1,19,586	5	1,25,565	
730021	Conveyance Expenses	2,00,000	26,252	5,250	31,502	5	33,078	Electricity bill pertaining to last year of pakashala received in this financial year, hence actual projection amount reduced to Rs.14,32,102/-. This year again proposed for Rs.25,00,000/-
730026	Electricity Charges	25,00,000	11,93,419	2,38,684	14,32,102	75	25,00,000	
730027	Fine & Penalties	2,000	-	-	-	-	-	Approximate projection of 5% calculated on the FY 2021-22 actuals
730028	Hospital Charges	25,000	46,869	9,374	56,243	5	59,055	
730029	House Keeping Charges	30,00,000	21,00,181	4,20,036	25,20,217	11	28,00,000	VDA hike expected in the month of april 2022
730032	Inspection Charges	50,000	-	-	-	-	-	
730033	Insurance Expenses(equipments & Vehicles)	50,000	11,60,380	2,32,076	13,92,456	5	14,62,079	Approximate projection of 5% calculated on the FY 2021-22 actuals
730036	Interest on TDS	-	147	29	176	5	185	
730047	Postage & Telephone	25,000	15,246	3,049	18,295	5	19,210	Approximate projection of 5% calculated on the FY 2021-22 actuals
730048	Printing & Stationary	6,50,000	3,28,758	65,752	3,94,510	5	4,14,235	
730049	Photography Charges	-	2,478	496	2,974	5	3,122	Approximate projection of 5% calculated on the FY 2021-22 actuals
730050	Professional charges	16,50,000	12,54,833	2,50,967	15,05,800	5	15,81,090	
730052	Refreshment Charges	3,00,000	1,45,699	29,140	1,74,839	5	1,83,581	Approximate projection of 5% calculated on the FY 2021-22 actuals
730055	Rental Charges	30,00,000	5,900	1,180	7,080	5	7,434	
730056	Subscription	30,00,000	5,04,649	23,00,000	28,04,649	5	29,44,881	Approximate projection of 5% calculated on the FY 2021-22 actuals
730060	Hiring/Scrutiny charges	30,000	-	-	-	-	-	
730061	Security Charges/ Watch & ward charges	20,00,000	16,71,212	3,34,242	20,05,454	5	21,05,727	Approximate projection of 5% calculated on the FY 2021-22 actuals
730064	Software Renewal Charges	60,000	24,544	4,909	29,453	5	30,925	
730066	Student / Staff Welfare	6,000	4,520	904	5,424	5	5,695	Approximate projection of 5% calculated on the FY 2021-22 actuals
730069	Telephone Charges	40,000	1,18,146	23,629	1,41,775	5	1,48,864	
730071	Water Charges	2,00,000	79,758	15,952	95,710	5	1,00,495	Approximate projection of 5% calculated on the FY 2021-22 actuals
730072	Web site Hosting /Maintenance Charges	-	1,50,500	30,100	1,80,600	5	1,89,630	
730074	Travelling Allowance/ Expenses	-	2,626	525	3,151	5	3,309	Approximate projection of 5% calculated on the FY 2021-22 actuals
730085	Consumable- Hospital	60,00,000	69,79,636	13,95,927	83,75,563	5	87,94,341	
730086	Consumable- Medical Department	55,000	1,69,134	33,827	2,02,960	5	2,13,108	Approximate projection of 5% calculated on the FY 2021-22 actuals
730002	Assets written off	2,000	-	-	-	-	-	
730025	Honorarium	20,000	-	-	-	-	-	Approximate projection of 5% calculated on the FY 2021-22 actuals
730030	Internet Charges	4,50,000	1,96,005	39,201	2,35,206	5	2,46,966	
730038	NAAC Expenses	20,00,000	10,83,276	2,16,655	12,99,931	(62)	5,00,000	Approximate projection of 5% calculated on the FY 2021-22 actuals
730036	Medical Insurance Expenses	6,00,000	3,50,000	70,000	4,20,000	5	4,41,000	
730039	Miscellaneous Expenses	5,000	33,443	6,689	40,132	5	42,139	Approximate projection of 5% calculated on the FY 2021-22 actuals
730041	News Paper & Periodicals	60,000	49,036	9,807	58,843	5	61,785	

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BUDGET ESTIMATE - ACADEMIC FACILITY
 FY 2022-2023. 4.5.1

750667	Theory Exam Expenses	6,50,000	4,82,020	96,404	5,78,424	5	6,07,345	
750073	Service Charges (Seva Kshetra Hospital)	3,50,000	-	-	-	5	-	
750074	Pest Control Service	2,00,000	2,02,960	40,592	2,43,552	5	2,55,730	
750096	IRB meeting expenses	1,00,000	22,945	4,589	27,534	5	28,911	
770061	Professional Tax- Institutions/Hostels	2,500	2,500	500	3,000	5	3,150	
770002	Property Tax - BBMP	3,72,258	3,72,258	-	3,72,258	5	3,90,871	
720009	Community Dental Programme	1,00,000	19,676	3,935	23,611	5	24,792	
720010	Conference Expenses	3,00,000	1,04,020	20,804	1,24,824	220	4,00,000	Due to Covid 19 this expence is reduced in previous year
720028	Sports day Expenses	70,000	20,000	4,000	24,000	108	50,000	Due to Covid 19 this expence is reduced in previous year
720032	Graduation Function	3,50,000	1,06,709	21,342	1,28,051	173	3,50,000	Due to Covid 19 this expence is reduced in previous year
760001	Statutory Audit Fees	64,900	64,900	64,900	64,900	5	68,145	
760002	Internal Audit Fees	2,50,000	1,33,920	26,784	1,60,704	5	1,68,739	
780001	Finance Charges/Bank Charges	1,00,000	69,595	13,919	83,514	5	87,690	
730095	Research Expenses	12,71,16,158	9,92,01,280	2,20,29,775	12,12,31,055		10,00,000	Introducing new expenses for research purpose
B	TOTAL OPEX						13,02,69,063	
400002	Building	11,00,000						
400003	Furniture	5,00,000	11,62,461		11,62,461		10,90,000	
400004	Vehicles	8,00,000						
400005	Equipments	64,00,000	47,68,044		47,68,044		1,59,53,000	
400006	Library/Books	4,00,000	1,05,714	4,00,000	5,05,714		5,00,000	
400007	Computers	2,00,000	24,46,718		24,46,718		3,00,000	
400008	Computer Software	1,00,000					7,00,000	
	TOTAL CAPEX	95,00,000	84,82,937	4,00,000	88,82,937	-	1,85,43,000	
	NET DEFICIT/SURPLUS(A-B-C)	1,74,46,842	2,03,95,113	59,93,311	2,63,88,424	-	1,55,18,625	

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45-1
AUDITED STATEMENT - EXPENDITURE ACADEMIC FACILITY

Rashtreeya Sikshana Samithi Trust
 DAPM R V Dental College
 J P Nagar 1st Phase, Bangalore - 560 078

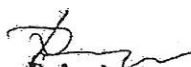
Schedules forming part of Income & Expenditure A/c

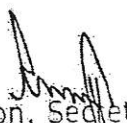
Schedule 10
Repairs & Maintenance

Sl. No.	Particulars	As at 31.03.2023	As at 31.03.2022
1	Annual Maintenance Charges	1,35,136	1,90,152
2	Building Maintenance	19,46,229	51,37,483
3	Computer, IT & Peripherals Maintenance	45,588	2,39,480
4	Electrical Works	4,34,520	1,18,299
5	Fuel/Generator Maintenance	-	31,245
6	Machine/ Equipments Maintenance	5,84,509	7,07,325
7	Other Repairs & Maintenance	5,24,191	3,37,975
8	Security/W&W Charges	22,69,466	22,53,703
9	House Keeping Charges	36,42,414	28,57,996
		95,82,052	1,18,73,658

Schedule 11
Office Maintenance Charges

Sl. No.	Particulars	As at 31.03.2023	As at 31.03.2022
1	Affiliation Fee	15,60,500	9,10,500
2	Contingency	64,083	1,05,628
3	Coveyance & Travel Expenses	62,750	33,211
4	Electricity Charges	22,21,554	18,66,393
5	Hospital Charges	1,48,430	76,166
6	Interest on TDS	5,107	178
7	Journal/ Magazines	11,999	-
8	Postage & Telephone	12,039	16,000
9	Printing & Stationery	4,94,802	4,79,102
10	Photography Charges	41,123	-
11	Refreshment Charges	1,82,071	1,67,863
12	Rental Charges	-	5,900
13	Subscription	32,57,801	24,54,154
14	Student / Staff Welfare	4,640	4,520
15	Telephone Charges	1,69,956	1,48,905
16	Water Charges	2,01,958	1,31,370
17	Web site Hosting /Maintenance Charges	29,500	1,75,500
18	Remuneration	3,590	-
19	Internet Charges	1,71,679	1,83,935
20	Misc Expenses	35,945	74,122
21	News Paper & Magazines	41,421	58,056
22	Theory Exam Expenses	8,14,057	4,84,626
23	Pest Control Service	1,87,035	1,27,440
24	IRB Meeting Expenses	45,500	30,945
		97,67,540	75,34,514


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 - 560 011



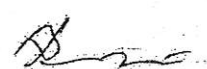
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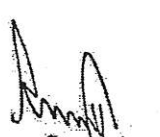
AUDITED STATEMENT - EXPENDITURE ON ACADEMIC FACILITIES.

Rashtreeya Sikshana Samithi Trust
DAPM R V Dental College
J.P. Nagar 1st Phase, Bangalore - 560 078

Schedule 4
Property, Plant & Equipment

Sl. No.	Assets	Rate	WDV as on 01.04.2022	Additions		Deletions	Total	Depreciation	WDV as on 31.03.2023
				Bef. Sept.	Aft. Sept.				
1	Block A								
	Plant & Machinery:								
	Equipments	15%	25,56,638	-	-	-	25,56,638	3,83,496	21,73,142
	Lifts	15%	6,81,679	-	-	-	6,81,679	1,02,252	5,79,427
	Medical Equipments	15%	1,91,84,285	85,32,826	23,62,078	-	3,00,79,189	43,34,723	2,57,44,467
	Lab Equipments	15%	19,39,531	-	-	-	19,39,531	2,90,930	16,48,601
	Electrical Fittings	15%	3,32,439	-	-	-	3,32,439	49,866	2,82,573
	Mobile Dental Van	15%	18,46,804	-	-	-	18,46,804	2,77,021	15,69,783
	Motor Car	15%	1,55,358	-	11,45,305	1,55,358	11,45,305	86,057	10,60,132
	Library Books	15%	28,83,065	-	1,96,443	-	30,79,508	4,47,193	26,32,315
2	Block B								
	Buildings	10%	3,44,54,534	19,74,142	67,28,745	-	4,31,57,420	39,79,305	3,91,78,116
	Compound (Work in progress)	0%	53,91,383	87,89,029	-	-	1,41,80,412	-	1,41,80,412
3	Block C								
	Furniture & Fixtures	10%	69,48,351	4,90,027	1,96,910	-	76,35,288	7,53,683	68,81,604
4	Block D								
	Computers	40%	21,29,470	9,32,790	10,384	-	30,72,644	12,26,981	18,45,664
	Software Clinical Hospitals	40%	61,237	14,927	-	-	76,164	30,466	45,698
			7,85,64,774	2,07,33,741	1,06,39,864	1,55,358	10,97,83,021	1,19,61,970	9,78,21,935


Principal
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Bangalore - 560 078.


Hon. Secretary
Rashtreeya Sikshana Samithi Trust
II Block, Jayanagar, Bangalore - 560 011





BOD GET ESTIMATE - PHYSICAL FACILITY \$1.5.1
 FY-2022-2023

645001	Interest on SB A/c	3,00,000	2,76,293	55,259	3,31,552	5	3,48,129	
A	TOTAL INCOME	15,40,63,000	12,80,79,330	2,84,23,086	15,65,02,416		16,43,30,688	
700001	Allowance for Drivers		70,000	14,000	84,000	5	88,200	
700005	EL Encashment	90,000		4,88,813	29,32,881	5	30,79,525	
700007	EPF Admn Charges	45,00,000	24,44,067	9,638	57,828	5	60,719	
700008	EPF Mgt share	70,000	4,03,146	80,629	4,83,775	5	5,07,964	
700009	EPF Pension Fund	4,40,000	7,52,779	1,50,556	9,03,334	5	9,48,501	
700010	ESI Mgt share	10,00,000	1,34,055	26,811	1,60,866	5	1,68,909	
700011	Establishment-Basic Pay	2,00,000	2,89,14,588	57,82,918	3,46,97,505	5	3,64,32,381	
700013	Estb. Visiting/visiting faculty remuneration	4,00,00,000						
700014	Gratuity	2,50,000						
700019	LIC/ HDFC A/c (In Liew of EPF)		87,350	17,470	1,04,820	5	1,10,061	
700020	LIC gratuity	3,60,000	2,47,563	49,513	2,97,076	5	3,11,929	
700023	Dearness Allowance		(1,36,537)	(27,307)	(1,63,845)	(100)	-	This GL is transferred to Gratuity A/c
700024	House Rent Allowance	3,00,00,000	2,47,71,074	49,54,215	2,97,25,289	5	3,12,11,554	
700025	City Compensatory Allowance	80,00,000	56,53,973	11,30,795	67,84,767	5	71,24,005	
700028	Conveyance Allowance	6,00,000	4,40,583	88,117	5,28,699	5	5,55,134	
700033	Other allowances	40,000	30,000	6,000	36,000	5	37,800	
700034	Other Earnings	8,80,000	10,43,260	2,08,652	12,51,912	5	13,14,508	
700035	Post Pay	10,000	29,486	5,897	35,383	5	37,152	
700038	Personal Pay	40,000	30,000	6,000	36,000	5	37,800	
700040	Special Allowance	14,00,000	12,25,207	2,45,041	14,70,248	5	15,43,760	
700045	EDLI Inspection Charges	50,00,000	35,41,750	7,08,350	42,50,100	5	44,62,605	
700047	Ex- Gratia	1,500	482	96	578	5	607	
740007	Garden Maintenance	4,40,000	3,16,846	63,369	3,80,215	5	3,99,226	
740001	Annual Maintenance Charges		7,200	1,440	8,640	5	9,072	
740002	Building Maintenance	1,00,000	94,424	18,885	1,13,309	5	1,18,974	
740003	Computer, IT & Peripherals Maintenance	20,00,000	16,58,781	3,31,756	19,90,537	5	20,90,064	
740004	Debris/ Garbage/ waste Disposal charges	8,00,000	1,76,999	35,400	2,12,398	5	2,23,018	
40005	Electrical works	3,00,000						
40006	Fuel/Generator Maintenance	3,00,000	1,18,299	23,660	1,41,959	5	1,49,057	
40008	Machine/ Equipments Maintenance	35,000	20,625	4,125	24,750	5	25,988	
40010	Other Repairs & Maintenance	5,00,000	6,20,404	1,24,081	7,44,485	5	7,81,709	
40012	Vehicle Maintenance	5,00,000	1,71,580	34,316	2,05,896	5	2,16,191	
40013	Civil Works Consumption	3,00,000	1,60,082	32,016	1,92,098	5	2,01,703	
330002	Advertisement	26,00,000	63,49,622	12,69,924	76,19,546	18	90,00,524	Interim sanction for construction of compound wall of RVDC & staff quarters modification
		20,000		-			10,000	

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BUDGET ESTIMATE - PHYSICAL FACILITY V.S.1
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SANTHAPPA & CO. No. 201, 2nd Floor, House of Lords, St. Marks Road, Bangalore – 560 001
CHARTERED ACCOUNTANTS 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, 2023 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 and to the best of our information and according to the explanations given to us, the accompanying financial statements give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the trust as at March 31, 2023, and its surplus for the year ended on that date.

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 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.



Rashtreeya Sikshana Samithi Trust
DAPM R V Dental College
J P Nagar 1st Phase, Bangalore - 560 078

Balance Sheet as at 31st March, 2023

Particulars	Sch No.	As at 31st March 2023	As at 31st March 2022
I. SOURCE OF FUNDS			
Capital - RSST A/c	1	24,43,12,353	20,18,31,558
Unutilised Grants:			
Semler Research		80,788	80,788
Research Fund -Students		75,000	75,000
Current Liabilities	2	1,17,80,773	92,37,238
Duties & Taxes	3	9,57,827	7,89,250
TOTAL		25,72,06,741	21,20,13,833
II. APPLICATION FUNDS			
Property, Plant & Equipment	4	9,78,21,932	7,85,64,771
Current Assets, Loans & Advances	5	8,18,63,415	10,50,46,409
Inventories		14,64,080	14,83,614
Cash at Bank	6	7,60,38,013	2,69,00,763
Cash on Hand		19,301	18,276
TOTAL		25,72,06,741	21,20,13,833

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 : 30th September, 2023



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

Prashanth C.S
Prashanth C.S

Principal of
DAPM R V Dental College

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

A V S Murthy
A V S Murthy

Hon. Secretary of
the Trust

[Signature]

Rashtreeya Sikshana Samithi Trust
DAPM R V Dental College
J P Nagar 1st Phase, Bangalore - 560 078

Schedules forming part of Balance Sheet

Schedule 1

RSST Capital

Sl. No.	Particulars	As at 31.03.2023	As at 31.03.2022
1	Opening Balance	20,18,31,558	9,63,27,402
2	Add: Received during the year	5,82,53,224	12,25,37,122
3	Less: Paid during the year Less: TDS receivable	26,00,84,782 5,10,00,000	21,88,64,524 3,50,04,292
4	Add: Excess of Income Over Expenditure	20,90,84,782 3,52,27,571	18,38,60,232 1,79,71,327
		24,43,12,353	20,18,31,558

Schedule 2

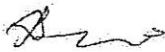
Current Liabilities

Sl. No.	Particulars	As at 31.03.2023	As at 31.03.2021
1	Caution Money Deposit	12,93,000	13,83,000
2	Mess/Caution Deposit	1,45,000	-
3	Salary Security Deposit-Staff	4,62,100	1,15,000
4	Endowment RSST	(7,542)	23,588
5	Allumni Association fee	13,02,927	13,02,177
6	Rotary Poor Patient Fund	2,74,537	1,86,290
7	Other Payables	31,17,009	19,43,477
8	Scholarship	1,12,395	71,146
9	Statutory Payables - PF, ESI & Pension	4,07,797	4,17,943
10	Student Crg A/c	50,000	50,000
11	Sundry Creditors for Expenses	34,69,069	25,90,137
12	Retention Money	9,12,930	9,12,930
13	Jubilee Fund	2,41,550	2,41,550
		1,17,80,773	92,37,238

Schedule 3

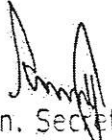
Duties & Taxes

Sl. No.	Particulars	As at 31.03.2023	As at 31.03.2021
1	TDS on Contractors Payable	85,855	24,949
2	TDS on Profession Payable	26,830	36,853
3	TDS on Salary Payable	8,23,942	7,07,033
4	TCS Payable	-	15
5	Professional Tax Payable	21,200	20,400
		9,57,827	7,89,250



Principal

D.A.P.M.R.V. Dental College Rashtreeya Sikshana Samithi Trust
J.P. Nagar I Phase, II Block, Jayanagar, Bangalore - 560 011
Bangalore - 560 078.


Hon. Secretary



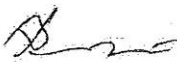


EXPENDITURE PHYSICAL FACILITY

Rashtreeya Sikshana Samithi Trust
DAPM R V Dental College
J P Nagar 1st Phase, Bangalore - 560 078

Schedule 4
Property, Plant & Equipment

Sl. No.	Assets	Rate	WDV as on	Additions		Deletions	Total	Depreciation	WDV as on
			01.04.2022	Bef. Sept.	Aft. Sept.				31.03.2023
1	Block A								
	Plant & Machinery:								
	Equipments	15%	25,56,638	-	-	-	25,56,638	3,83,496	21,73,142
	Lifts	15%	6,81,679	-	-	-	6,81,679	1,02,252	5,79,427
	Medical Equipments	15%	1,91,84,285	85,32,826	23,62,078	-	3,00,79,189	43,34,723	2,57,44,467
	Lab Equipments	15%	19,39,531	-	-	-	19,39,531	2,90,930	16,48,601
	Electrical Fittings	15%	3,32,439	-	-	-	3,32,439	49,866	2,82,573
	Mobile Dental Van	15%	18,46,804	-	-	-	18,46,804	2,77,021	15,69,783
	Motor Car	15%	1,55,358	-	11,45,305	1,55,358	11,45,305	86,057	10,60,132
	Library Books	15%	28,83,065	-	1,96,443	-	30,79,508	4,47,193	26,32,315
2	Block B								
	Buildings	10%	3,44,54,534	19,74,142	67,28,745	-	4,31,57,420	39,79,305	3,91,78,116
	Compound (Work in progress)	0%	53,91,383	87,89,029	-	-	1,41,80,412	-	1,41,80,412
3	Block C								
	Furniture & Fixtures	10%	69,48,351	4,90,027	1,96,910	-	76,35,288	7,53,683	68,81,604
4	Block D								
	Computers	40%	21,29,470	9,32,790	10,384	-	30,72,644	12,26,981	18,45,664
	Software Clinical Hospitals	40%	61,237	14,927	-	-	76,164	30,466	45,698
			7,85,64,774	2,07,33,741	1,06,39,864	1,55,358	10,97,83,021	1,19,61,970	9,78,21,935



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Rashtreeya Sikshana Samithi Trust
II Block, Jayanagar, Bangalore - 560 011





Rashtreeya Sikshana Samithi Trust
DAPM R V Dental College
J P Nagar 1st Phase, Bangalore - 560 078

Schedules forming part of Income & Expenditure A/c

Schedule 10

Repairs & Maintenance

EXPENDITURE - PHYSICAL FACILITY

Sl. No.	Particulars	As at 31.03.2023	As at 31.03.2022
1	Annual Maintenance Charges	1,35,136	1,90,152
2	Building Maintenance	19,46,229	51,37,483
3	Computer, IT & Peripherals Maintenance	45,588	2,39,480
4	Electrical Works	4,34,520	1,18,299
5	Fuel/Generator Maintenance	-	31,245
6	Machine/ Equipments Maintenance	5,84,509	7,07,325
7	Other Repairs & Maintenance	5,24,191	3,37,975
8	Security/W&W Charges	22,69,466	22,53,703
9	House Keeping Charges	36,42,414	28,57,996
		95,82,052	1,18,73,658

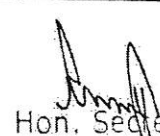
Schedule 11

Office Maintenance Charges

Sl. No.	Particulars	As at 31.03.2023	As at 31.03.2022
1	Affiliation Fee	15,60,500	9,10,500
2	Contingency	64,083	1,05,628
3	Coveyance & Travel Expenses	62,750	33,211
4	Electricity Charges	22,21,554	18,66,393
5	Hospital Charges	1,48,430	76,166
6	Interest on TDS	5,107	178
7	Journal/ Magazines	11,999	-
8	Postage & Telephone	12,039	16,000
9	Printing & Stationery	4,94,802	4,79,102
10	Photography Charges	41,123	-
11	Refreshment Charges	1,82,071	1,67,863
12	Rental Charges	-	5,900
13	Subscription	32,57,801	24,54,154
14	Student / Staff Welfare	4,640	4,520
15	Telephone Charges	1,69,956	1,48,905
16	Water Charges	2,01,958	1,31,370
17	Web site Hosting /Maintenance Charges	29,500	1,75,500
18	Remuneration	3,590	-
19	Internet Charges	1,71,679	1,83,935
20	Misc Expenses	35,945	74,122
21	News Paper & Magazines	41,421	58,056
22	Theory Exam Expenses	8,14,057	4,84,626
23	Pest Control Service	1,87,035	1,27,440
24	IRB Meeting Expenses	45,500	30,945
		97,67,540	75,34,514


Principal

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Hon. Secretary

Rashtreeya Sikshana Samithi Trust
II Block, Jayanagar, Bangalore - 560 011



Notes on accounts for the year ended 31st March, 2023

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

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

[Handwritten signature]
Hon. Secretary

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