

Priyanka Sharma And Associates
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Chartered Accountants
AUDITORS REPORT

We have audited the attached Balance Sheet of VSPM'S DENTAL COLLEGE & RESEARCH CENTRE, NAGPUR as at 31st March 2023 together with the Income & Expenditure Account as on that date annexed thereto and report that:

We report that:

- (a) We have obtained all the information and explanation, which to the best of our knowledge and belief were necessary for the purpose of our audit.
- (b) In our opinion, proper books of account, as required by law, have been kept.
- (c) The Balance Sheet and Income & Expenditure Account dealt with this report are in agreement with the books of accounts.
- (d) Balances are taken as Certified by Management.
- (e) In our opinion and according to the best of our information and explanation given to us, the account read with the notes thereon, give a true & fair view:
 - (i) In the case of the Balance Sheet of the state of affairs of VSPM'S DENTAL COLLEGE & RESEARCH CENTRE, NAGPUR as on 31st March 2023.
 - (ii) In case of Income & Expenditure Account of the DEFICIT for the year ended on 31st March 2023.

FOR PRIYANKA SHARMA & ASSOCIATES
CHARTERED ACCOUNTANTS



Madan Ahuja
CA MADAN AHUJA
PARTNER
MRN: 196174
FRN: 013527C

PLACE: NAGPUR
DATE : 30-09-2023
UDIN :- 23196174BGWJIO8396

[Signature]
DEAN

VSPM'S Dental College &
Research Centre, Digdoh Hills
Bhamburda Road, Nagpur-440019



VSPM'S DENTAL COLLEGE & RESEARCH CENTRE, NAGPUR
MANAGED BY: V.S.P.M. ACADEMY OF HIGHER EDUCATION - NAGPUR
TRUST REGISTRATION NO. F - 1349 (N)
RECEIPTS AND PAYMENTS ACCOUNT
FOR THE YEAR ENDED ON 31ST MARCH 2023

<p>To EDUCATIONAL INCOME</p> <p>Fees & Fines 191,787,758.00 Hospital Income 6,942,997.00 Other Misc. Receipts 101,887.55 <u>198,832,642.55</u></p> <p>To FUNDS 15,258,292.00</p> <p>To INVESTMENTS & DEPOSITS</p> <p>Fixed Deposits 124,900,000.00 Other Deposits & Investments 2,013,490.65 <u>126,913,490.65</u></p> <p>To CURRENT ASSETS</p> <p>Outstanding Fees 376,677,559.14 Salary Advance 76,500.00 Office Advances 1,495,990.00 Other Advances 7,559,441.00 Other Debit Balances 1,652,570.00 <u>387,462,060.14</u></p> <p>To CURRENT LIABILITIES & PROVISIONS</p> <p>Sundry Creditors 33,176,705.00 Provisions 21,108,908.00 Staff Liabilities 111,766,135.00 Student Liabilities 9,103,533.00 Other Liabilities 1,444,707.00 <u>176,599,988.00</u></p> <p>To COLLECTION/DEDUCTION OF STATUTORY LIABILITIES</p> <p>Statutory Liabilities 17,796,923.00</p> <p>To SECURED/UNSECURED LOANS</p> <p>Bank Loans 215,759,333.00 Other Loans 146,843,420.31 <u>362,602,753.31</u></p> <p>To DEPOSITS</p> <p>Students 5,129,000.00 Contractors & Others 338,883.00 <u>5,467,883.00</u></p> <p>To OPENING BALANCES</p> <p>Cash in Hand 40,073.00 Bank Balance 3,170,696.93 <u>3,210,769.93</u></p>	<p>By EDUCATIONAL EXPENDITURE</p> <p>Salaries & Allowances 142,984,340.17 Administrative Expenses 82,215,413.73 Repairs & Maintenance 4,184,137.00 Hospital Expenses 20,713,608.00 <u>250,097,498.90</u></p> <p>By MOVABLE PROPERTIES 0,140,119.00</p> <p>By INVESTMENTS & DEPOSITS</p> <p>Fixed Deposits 126,341,636.00 Other Deposits & Investments 4,031,147.29 <u>130,372,783.29</u></p> <p>By CURRENT ASSETS</p> <p>Outstanding Fees 360,573,590.14 Salary Advance 185,500.00 Office Advances 1,480,892.00 Other Advances 7,924,772.00 Other Debit Balances 85,890.00 <u>370,250,644.14</u></p> <p>By CURRENT LIABILITIES & PROVISIONS</p> <p>Sundry Creditors 34,035,799.00 Provisions 21,000,468.00 Staff Liabilities 131,555,403.00 Student Liabilities 9,563,071.00 Other Liabilities 1,188,207.00 <u>197,372,948.00</u></p> <p>By DEPOSIT WITH RESPECTIVE AUTHORITIES</p> <p>Statutory Liabilities 17,943,045.00</p> <p>By SECURED/UNSECURED LOANS</p> <p>Bank Loans 256,228,959.00 Other Loans 57,186,197.00 <u>313,415,156.00</u></p> <p>By DEPOSITS</p> <p>Students 4,410,000.00 Contractors & Others 130,362.00 <u>4,540,362.00</u></p> <p>By CLOSING BALANCES</p> <p>Cash in Hand 100,550.00 Bank Balance 1,911,698.25 <u>2,012,248.25</u></p>
<p>TOTAL RS: 1,294,144,804.58</p>	<p>TOTAL RS: 1,294,144,804.58</p>

CERTIFICATE

We Certified that the figures shown in above "Receipts & Payments Account" agree with the books of account maintained which have been audited by us.

AS PER OUR REPORT OF EVEN DATE
FOR PRIYANKA SHARMA & ASSOCIATES
CHARTERED ACCOUNTANTS

Madan Ahuja
CA MADAN AHUJA
PARTNER
MRN: 196174
FRN: 013527C
PLACE: NAGPUR
DATE: 30-09-2023
UDIN - 28196174BGCWJIO8396



D G
DEAN

**VSPM'S Dental College &
Research Centre, Digdoh Hills
Hingna Road, Nagpur-440019**



VSPM'S DENTAL COLLEGE & RESEARCH CENTRE, NAGPUR
MANAGED BY:- V.S.P.M. ACADEMY OF HIGHER EDUCATION - NAGPUR
TRUST REGISTRATION NO. F - 1349 (N)
INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED ON 31ST MARCH 2023

EXPENDITURE	ANX.	AMOUNT	INCOME	ANX.	AMOUNT
0. EDUCATIONAL EXPENDITURE			By, EDUCATIONAL INCOME		
Salaries & Allowances	A	142,984,340.17	Fees & Fines	C	191,787,758.00
Administrative Expenses	B	82,215,413.73	Hospital Income	-	6,942,997.00
Repairs & Maintenance	B	4,184,137.00	Other Misc. Receipts	D	101,887.55
Hospital Expenses	-	20,713,608.00			198,832,642.55
		250,097,496.90			
3. DEPRECIATION		12,025,818.00	By, DEFICIT		63,290,674.35
Depreciation			Carried Over To Balance Sheet		
TOTAL RS:		262,123,316.90	TOTAL RS:		262,123,316.90

AS PER OUR REPORT OF EVEN DATE
OR PRIYANKA SHARMA & ASSOCIATES
CHARTERED ACCOUNTANTS

Madan Ahuja
A MADAN AHUJA
ARTNER
IRN: 196174
RN: 013527C
LACE: NAGPUR
ATE: 30-09-2023
DIN :- 23196174B/GW/JIO8396



D. G.

DEAN

VSPM'S Dental College &
Research Centre, Dighod Hills
Mingna Road, Nagpur-440019



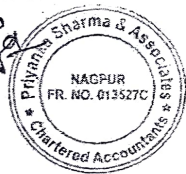
VSPM'S DENTAL COLLEGE & RESEARCH CENTRE, NAGPUR
MANAGED BY:- V.S.P.M. ACADEMY OF HIGHER EDUCATION - NAGPUR

TRUST REGISTRATION NO. F - 1349 (N)
BALANCE SHEET AS ON 31ST MARCH 2023

FUNDS AND LIABILITIES		AMOUNT	PROPERTIES AND ASSETS	AMOUNT
FUNDS			IMMOVABLE & MOVABLE PROPERTIES AA	
Depreciation Fund	AA	199,560,106.57	Immovable	113,211,582.01
Other Funds	E	63,886,931.00	Movable	171,405,420.70
		263,447,037.57		284,617,002.71
LOANS			DEPOSIT AND INVESTMENTS I	
Bank Loans	F	20,492,449.00	Fixed Deposits	3,737,899.00
Other Loans		448,735,081.91	Other Deposits & Investments	34,468,512.99
		469,227,530.91		38,206,411.99
DEPOSITS			CURRENT ASSETS J	
Students	G	22,720,975.00	Outstanding Fees	66,312,633.18
Contractors & Others		882,039.00	Salary Advances	122,000.00
		23,603,014.00	Office Advances	(5,161.00)
			Other Advances	1,044,092.00
			Other Debit Balances	26,320.00
				67,499,884.18
CURRENT LIABILITIES & PROVISIONS H			CASH & BANK BALANCES K	
Sundry Creditors		316,141.00	Cash in Hand	100,550.00
Provisions		641,370.00	Bank Balances	1,911,698.25
Staff Liabilities		36,448,723.00		2,012,248.25
Statutory Liabilities		2,431,535.00		
Student Liabilities		1,044,489.00		
Other Liabilities		306,000.00		
		41,188,258.00		
			INCOME AND EXPENDITURE ACCOUNT	
			Balance as per Last B/s.	341,839,619.60
			Add/(Less): Deficit/(Surplus) during the year	63,290,674.35
				405,130,293.95
TOTAL RS:		797,465,840.48	TOTAL RS:	797,465,840.48

AS PER OUR REPORT OF EVEN DATE
 FOR PRIYANKA SHARMA & ASSOCIATES
 CHARTERED ACCOUNTANTS

Madan Ahuja
 CA MADAN AHUJA
 PARTNER
 MRN: 196174
 FRN: 013527C
 PLACE: NAGPUR
 DATE: 30-09-2023
 UDIN: 23196174BCHY106396



D G
 DEAN

VSPM'S Dental College &
 Research Centre, Dighdoh Hills
 Hingna Road, Nagpur-440019

VSPM'S DENTAL COLLEGE & RESEARCH CENTRE, NAGPUR
MANAGED BY:- V.S.P.M. ACADEMY OF HIGHER EDUCATION - NAGPUR

TRUST REGISTRATION NO. F - 1349 (N)

ANNEXURE - "A"

SALARIES & ALLOWANCES
FOR THE YEAR ENDED ON 31ST MARCH 2023

PARTICULARS	AMOUNT	AMOUNT
<u>SALARY & ALLOWANCE - TEACHING STAFF</u>		
Salary & Wages	87,093,309.00	
PF Administrative Charges	16,925.00	
Employers PF Share	423,134.00	
Gratuity	(203,463.00)	
		87,329,905.00
<u>SALARY & ALLOWANCE - NON TEACHING STAFF</u>		
Salary & Wages	33,852,099.00	
PF Administrative Charges	71,848.00	
Employers PF Share	1,796,186.00	
Gratuity	1,563,453.08	
LIC Premium of Staff	142,713.09	
		37,426,299.17
<u>SALARY & ALLOWANCE - OTHERS</u>		
Contractual Labour Charges	13,030,289.00	
Guest Lecture Expenses	32,380.00	
Honorarium & Remuneration	380,780.00	
Mds Student Stipend	3,676,322.00	
Remuneration to Interns	1,108,365.00	
		18,228,136.00
TOTAL SALARY & ALLOWANCE		142,984,340.17

UDIN :- 23196174BGWJ108396





DEAN

**VSPM'S Dental College &
Research Centre, Digdoh Hills
Mangra Road, Nagpur-440019**

VSPM'S DENTAL COLLEGE & RESEARCH CENTRE, NAGPUR
MANAGED BY:- V.S.P.M. ACADEMY OF HIGHER EDUCATION - NAGPUR
TRUST REGISTRATION NO. F - 1349 (N)

ANNEXURE - "B"

FOR THE YEAR ENDED ON 31ST MARCH 2023

PARTICULARS	AMOUNT	TOTAL
<u>ADMINISTRATIVE EXPENSES</u>		
<u>College Expenses</u>		
Admission Processing Fees (ARA)(PG)	44,000.00	
Admission Processing Fees (ARA)(UG)	50,000.00	
Affiliation & Continuation Fees (BDS)	339,366.00	
Affiliation & Continuation Fees (MDS)	550,000.00	
Affiliation & Continuation Fees (PHD)	120,000.00	
Annual fees (DCI)	354,000.00	
Proposal fees for increase intake	1,593,000.00	
Registration Fee (Mds Course)	6,893.00	
Shikshan Shulk Samitee Fees	370,575.00	3,427,834.00
<u>College Lab Expenses</u>		
Gas Expenses	98,048.00	
Lab Expenses	14,142,295.00	
Washing Charges	96.00	
X-Ray Film Exp.	306,067.00	14,546,506.00
<u>Bank Charges</u>		
Bank DD/Cheque Commission		14,343.73
<u>Essential Utility Expenses</u>		
Electricity Charges	10,372,668.00	
Generator Running Expenses	1,520,358.00	
Telephone & Internet Charges	801,589.00	12,694,615.00
<u>Education Expenses</u>		
Book Binding Charges	50,891.00	
College Promotion Expenses	541,521.00	
Internal Examination Expenses	344,122.00	
Journals and Subscription	1,914,764.00	
Printing & Stationary	457,702.00	
Student Activity Expenses / Cultural Exp.	4,035,967.00	7,344,967.00
<u>Audit Expenses</u>		
Statutory Audit Fees	100,300.00	
Internal Audit Fees	147,500.00	247,800.00
<u>Interest Expenses</u>		
Interest on Car Loan	72,353.00	
Interest on OD/CC	1,493,386.00	
Interest on Other Loan.	6,178,783.00	
Interest Others	31,040,561.00	38,785,083.00
<i>[Net Fees Receivable Including Due from SWO (INR) : Ra. 66312633.18]</i>		
<u>Insurance Expenses</u>		
Insurance Expenses (College Building & Assets)	118,944.00	
R.T.O.Tax & Insurance	37,338.00	156,282.00
<u>Research & Development Expenses</u>		
Camp Expenses	350,877.00	
Conference Expenses	52,663.00	
Research & Development Expenses	1,869,663.00	
Workshop Expenses	239,200.00	2,512,403.00
TOTAL C/F.		79,729,833.73

UDIN :- 23196174BGWJIO8396

DEAN

VSPM'S Dental College &
 Research Centre, Digdoh Hills
 Hingna Road, Nagpur-440019



VSPM'S DENTAL COLLEGE & RESEARCH CENTRE, NAGPUR
MANAGED BY:- V.S.P.M. ACADEMY OF HIGHER EDUCATION - NAGPUR

TRUST REGISTRATION NO. F - 1349 (N)

ANNEXURE - "B"

FOR THE YEAR ENDED ON 31ST MARCH 2023

TOTAL B/F.	PARTICULARS	AMOUNT	TOTAL
			79,729,833.73
	Other Administrative Expenses		
	Advertisement Expenses	150,410.00	
	Advocate Retainership Charges	1,200,000.00	
	Art Material Expenses	15,000.00	
	Conveyance Expenses	10,247.00	
	Freight & Carting Exp.	19,500.00	
	Grossary Expenses	35,575.00	
	Legal & Stamp Paper Expenses	14,392.00	
	Linen Expenses	110,600.00	
	News Paper & Periodicals	18,219.00	
	Office & Miscellaneous Expenses	59,212.00	
	Office Refreshment Expenses	347,155.00	
	PF/ TDS Return Filling Charges	4,448.00	
	Postage & Telegram	19,496.00	
	Travelling Expenses	385,811.00	
	Website Development & Maintenance Charges	51,920.00	
	Xerox Expenses	43,595.00	
			2,485,580.00

TOTAL ADMINISTRATIVE EXPENSES

82,215,413.73

REPAIRS & MAINTANANCE

Annual Maintenance Contract	206,963.00	
Repairs & Maintenance (Building)	2,408,922.00	
Repairs & Maintenance (Campus)	163,250.00	
Repairs & Maintenance (Computer)	141,287.00	
Repairs & Maintenance (Electrical Equipments)	722,524.00	
Repairs & Maintenance (Equipments)	161,808.00	
Repairs & Maintenance (Furniture & Fixture)	28,149.00	
Repairs & Maintenance (Garden)	20,770.00	
Repairs & Maintenance (General)	18,985.00	
Repairs & Maintenance (Sinages)	1,376.00	
Repairs & Maintenance (Vehicle)	310,103.00	
TOTAL REPAIRS & MAINTANANCE EXPENSES		4,184,137.00

4,184,137.00

UDIN :- 23196174BGWJIO8396



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DEAN

**VSPM'S Dental College &
 Research Centre, Digidoh Hills
 H. No. 1, Road, Nagpur-440019**

VSPM'S DENTAL COLLEGE & RESEARCH CENTRE, NAGPUR
MANAGED BY:- V.S.P.M. ACADEMY OF HIGHER EDUCATION - NAGPUR

TRUST REGISTRATION NO. F - 1349 (N)
FOR THE YEAR ENDED ON 31ST MARCH 2023

ANNEXURE - "C"
EDUCATIONAL INCOME

PARTICULARS	TOTAL
FEES & FINES	
Admission Cancellation Charges	
Admission Fees (BDS)	33,000.00
Admission Fees (MDS)	150,000.00
Attempt Certificate	36,000.00
Bonafied Certificate	17,700.00
Expenditure Certificate	36,250.00
I Card Fees	5,900.00
Lab/Hospital Fee (PHD)	44,150.00
Leaving / Transfer Certificate Fees	209,000.00
Library Fee (PHD)	130,500.00
Log Book Fees	104,500.00
Medical Exam (BDS)	4,500.00
No Objection Certificate	50,000.00
Recommendation Certificate	330,000.00
Repeater Tutition Fees (BDS)	2,950.00
Tution Fee Ph.D	3,148,100.00
Tution Fees (BDS)	313,500.00
Tution Fees (MDS)	134,455,877.00
	52,715,831.00
TOTAL	191,787,758.00

ANNEXURE - "D"

OTHER MISC. RECEIPTS

PARTICULARS	TOTAL
Dividend	
Misc. Income	1,900.00
TOTAL	99,987.55
	101,887.55

UDIN - 23196174BCWJIO8396



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DEAN

VSPM'S Dental College &
Research Centre, Digdoh Hills
Hilltop Road, Nagpur-440019

VSPM'S DENTAL COLLEGE & RESEARCH CENTRE, NAGPUR.
MANAGED BY- V.S.P.M. ACADEMY OF HIGHER EDUCATION - NAGPUR
ANNEXURE "AA"

LIST OF MOVABLE AND IMMOVABLE PROPERTIES AS ON 31ST MARCH-2023

<u>ICULARS</u>	GROSS BLOCK OF ASSETS AS ON 1/4/2022	ADDITION BEFORE 30/09/2022	ADDITION AFTER 30/09/2022	GROSS BLOCK OF ASSETS 31/03/2023 [1+2+3]	RATE OF DEP.	ACCURUED DEPRECIATION UPTO 31/03/22	DEPRECIATION DURING THE YEAR BEFORE 30/09/2022	DEPRECIATION DURING THE YEAR AFTER 30/09/2022	DEPRECIATION DURING THE YEAR ON [7+8]	DEPRECIATION FUND 31/03/2023 [6+9]	NET BLOCK 31/03/2023 [4-10]	NET BLOCK 31/03/2022 [1-11]
	[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]	[9]	[10]	[11]	[12]
le Properties	113,211,582.01	-	-	113,211,582.01	10%	71,849,093.14	4,136,249.00	-	4,136,249.00	75,985,342.14	37,226,239.87	41,362,488.87
	113,211,582.01	-	-	113,211,582.01		71,849,093.14	4,136,249.00	-	4,136,249.00	75,985,342.14	37,226,239.87	41,362,488.87
Properties												
Plot	20,673,912.00	-	29,258.00	20,703,270.00	10%	15,346,948.74	832,696.00	1,468.00	834,164.00	15,881,112.74	4,822,157.26	5,326,963.26
& Equipment	108,654,303.00	33,866.00	6,099,890.00	114,788,139.00	15%	73,136,002.25	5,332,816.00	457,499.00	5,790,315.00	78,926,577.25	33,861,781.75	35,514,240.75
Software	4,335,844.00	-	1,131,876.00	5,467,720.00	40%	3,563,494.00	316,940.00	226,395.00	543,335.00	4,106,829.00	1,380,591.00	792,350.00
Equipment	4,520,099.00	404,118.00	315,205.00	5,239,422.00	15%	2,868,495.63	308,266.00	23,640.00	331,998.00	3,200,493.63	2,058,926.37	1,651,601.37
Equipment	8,487,886.70	-	125,606.00	8,613,492.70	40%	8,403,912.70	33,590.00	25,121.00	58,711.00	8,462,623.70	150,869.00	83,974.00
Equipment	203,911.00	-	-	256,911.00	15%	199,701.40	8,881.00	-	8,881.00	208,582.40	50,328.60	59,209.60
Station	5,525,987.00	-	-	5,525,987.00	15%	4,291,850.00	185,105.00	-	185,105.00	4,477,055.00	1,048,927.00	1,294,032.00
Equipment	10,568,801.00	-	-	10,568,801.00	15%	7,673,396.67	434,311.00	-	434,311.00	8,107,707.67	2,461,093.33	2,895,404.33
Equipment	120,142.00	-	-	120,142.00	15%	105,266.26	2,216.00	-	2,216.00	107,582.26	12,559.74	14,773.74
Equipment	99,423.00	-	-	99,423.00	15%	85,867.78	833.00	-	833.00	96,400.78	3,022.22	8,355.22
l (A+B)	163,265,301.76	437,964.00	7,782,135.00	171,485,426.76		115,645,195.43	7,155,446.00	734,123.00	7,889,569.00	123,574,764.43	47,830,656.27	47,580,106.27
	276,476,883.71	437,964.00	7,782,135.00	284,617,002.71		187,534,258.57	11,291,695.00	734,123.00	12,025,818.00	199,560,106.57	85,056,896.14	88,942,596.14

CG/10/03/26


DEAN

VSPM'S Dental College &
 Research Centre, Digidoh Hills
 Wingra Road, Nagpur - 440019



VSPM'S DENTAL COLLEGE & RESEARCH CENTRE, NAGPUR
MANAGED BY:- V.S.P.M. ACADEMY OF HIGHER EDUCATION - NAGPUR
TRUST REGISTRATION NO. F - 1349 (N)
FOR THE YEAR ENDED ON 31ST MARCH 2023

ANNEXURE- E : OTHER FUNDS

PARTICULARS	AMOUNT
<u>OTHER FUNDS</u>	
Development Fee Fund	63,886,931.00
TOTAL	63,886,931.00

ANNEXURE- F : LOANS

PARTICULARS	AMOUNT
<u>BANK LOAN</u>	
Bank OD (ASB)	19,962,510.00
ICICI Bank Vehicle Loan	529,939.00
TOTAL	20,492,449.00

OTHER LOANS

V.S.P.M. Society	600,992,414.89
Lata Mangeshkar Hospital, Digdoh	(152,257,332.98)
TOTAL	448,735,081.91

ANNEXURE- G : DEPOSITS

PARTICULARS	AMOUNT
<u>STUDENTS</u>	
Library Deposits	5,000.00
College Caution Money	22,011,500.00
Student Welfare Fund CCM	704,475.00
TOTAL	22,720,975.00

CONTRACTORS & OTHERS

Contractors

Security Deposit Taken-Suppliers	882,039.00
TOTAL	882,039.00

UDIN :- 23196174BCWJ108396



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DEAN

**VSPM'S Dental College &
 Research Centre, Digdoh Hills
 Kingna Road, Nagpur-440019**

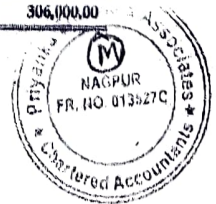
VSPM'S DENTAL COLLEGE & RESEARCH CENTRE, NAGPUR
MANAGED BY:- V.S.P.M. ACADEMY OF HIGHER EDUCATION - NAGPUR

TRUST REGISTRATION NO. F - 1349 (N)
FOR THE YEAR ENDED ON 31ST MARCH 2023

ANNEXURE- H : CURRENT LIABILITIES & PROVISIONS

PARTICULARS	AMOUNT
SUNDARY CREDITORS	
Creditors for Expenses	211,071.00
Creditors Regular Supplies	600.00
Creditors for Services	104,005.00
Other Credit Balances	465.00
TOTAL	316,141.00
PROVISIONS	
Audit Fees Payable	100,300.00
Internal Audit Fees Payable	541,070.00
TOTAL	641,370.00
STAFF LIABILITIES	
Salary Payable	4,381,800.00
Gratuity Provision	31,803,941.00
Stipend Payable	59,031.00
Interns Remuneration Payable	203,951.00
TOTAL	36,448,723.00
STATUTORY LIABILITIES	
TDS Payable	2,033,399.00
PF Payable	365,336.00
PT Payable	32,800.00
TOTAL	2,431,535.00
STUDENT LIABILITIES	
Disaster Managment Fund	8,768.00
Self Finance Unit Fees	36,800.00
Exam Expenses Payable	(83,174.00)
Registration Fees (MSDC)	5,400.00
Alumni Fund	1,076,695.00
TOTAL	1,044,489.00
OTHER LIABILITIES	
FUNDS	
Earn and learn Grant	48,500.00
Ethics Committee Fund	257,500.00
TOTAL	306,000.00

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**VSPM'S Dental College &
Research Centre, Digdoh Hills
Wingna Road, Nagpur-440019**

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VSPM'S DENTAL COLLEGE & RESEARCH CENTRE, NAGPUR
MANAGED BY:- V.S.P.M. ACADEMY OF HIGHER EDUCATION - NAGPUR

TRUST REGISTRATION NO. F - 1349 (N)
FOR THE YEAR ENDED ON 31ST MARCH 2023

LIST OF CREDITORS FOR EXPENSES

PARTICULARS	AMOUNT
M/s Hyderabad Dental Depot	207,804.00
M/s. South Indian Coffee & Restaurant	3,267.00
TOTAL	211,071.00

LIST OF CREDITORS FOR REGULAR SUPPLIERS

PARTICULARS	AMOUNT
M/s. The Week	600.00
TOTAL	600.00

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**VSPM'S Dental College &
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Hill Road, Nagpur-440019**

VSPM'S DENTAL COLLEGE & RESEARCH CENTRE, NAGPUR
MANAGED BY- V.S.P.M. ACADEMY OF HIGHER EDUCATION - NAGPUR
TRUST REGISTRATION NO. F - 1349 (N)
FOR THE YEAR ENDED ON 31ST MARCH 2023
ANNEXURE-I: DEPOSIT AND INVESTMENTS

PARTICULARS	AMOUNT
<u>INVESTMENTS</u>	
FDR with PNB	3,115,000.00
FDR against Alumni Fund	622,899.00
TOTAL	3,737,899.00
<u>OTHER DEPOSITS & INVESTMENTS</u>	
Shares of Arvind Sahakari Bank	19,000.00
LPG Deposits	24,250.00
Gratuity Fund	34,425,262.39
TOTAL	34,468,512.39

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**VSPM'S Dental College &
Research Centre, Digdoh Hills
Hirana Road, Nagpur-440019**

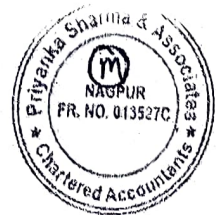
VSPM'S DENTAL COLLEGE & RESEARCH CENTRE, NAGPUR
MANAGED BY:- V.S.P.M. ACADEMY OF HIGHER EDUCATION - NAGPUR

TRUST REGISTRATION NO. F - 1349 (N)
FOR THE YEAR ENDED ON 31ST MARCH 2023

Annexure- I : CURRENT ASSETS

PARTICULARS	AMOUNT
<u>OUTSTANDING FEES</u>	
Receivable Certificate Course Fees	
Receivable Tuition, Implantology	83,500.00
Receivable Tuition Fee Ph.D	335,500.00
Receivable Tuition Fees (BDS)	7,138,196.50
Receivable Tuition Fees (Mds)	4,639,339.00
Receivable Tuition (Social Welfare) BDS	63,436,441.50
Receivable Tuition (Social Welfare) MDS	274,200.00
Receivable Repeater Tuition Fees Rec. (BDS)	2,748,218.00
Admission Cancellation Charges Payable	(1,363,388.00)
Advances fees	(10,979,373.82)
TOTAL OUTSTANDING FEES	66,312,633.18
<u>SALARY ADVANCES</u>	
Salary Advances	122,000.00
TOTAL	122,000.00
<u>OFFICE ADVANCES</u>	
Office Advances	(5,161.00)
TOTAL	(5,161.00)
<u>OTHER ADVANCES</u>	
Advances to Suppliers	1,044,092.00
TOTAL	1,044,092.00
<u>OTHER DEBIT BALANCES</u>	
CRPF (OPD)	1,120.00
Ethic Committe Fund Receivable	25,200.00
TOTAL	26,320.00

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VSPM'S Dental College &
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Hingna Road, Nagpur-440019

VSPM'S DENTAL COLLEGE & RESEARCH CENTRE, NAGPUR

TRUST REGISTRATION NO. F - 1349 (N)
FOR THE YEAR ENDED ON 31ST MARCH 2023

LIST OF OFFICE ADVANCES

PARTICULARS	AMOUNT
<u>OFFICE ADVANCES</u>	
Dr. Reddy Venugopal	300.00
Mr. Kumbhare D.K.	(3,418.00)
Mr. Milmlle Raju	(2,043.00)
TOTAL	(5,161.00)

LIST OF OTHER ADVANCES

PARTICULARS	AMOUNT
<u>ADVANCES TO SUPPLIERS</u>	
M/s Aps Power Tech	23,600.00
M/s. Ashwini Electro Power	426,213.00
M/s. Carestream Dental India Private Limited	17,862.00
M/s Fuji Film India Pvt.Ltd.	8,085.00
M/s. Hayat Computers & Security Solutions	56,813.00
M/s. DSS Imagetech Pvt. Ltd.	12,301.00
M/s. Liberty Suiting & Shirting	33,120.00
M/s Adison Medical Systems	5,248.00
M/s. Lax Atr Med Construction	416,600.00
M/s. SA Digital Films Pvt. Ltd.	44,250.00
TOTAL	1,044,092.00

UDIN - 23196174BGWJIO8396



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**VSPM'S Dental College &
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Mungna Road, Nagpur-440019**

VSPM'S DENTAL COLLEGE & RESEARCH CENTRE, NAGPUR
MANAGED BY:- V.S.P.M. ACADEMY OF HIGHER EDUCATION - NAGPUR

TRUST REGISTRATION NO. F - 1349 (N)
FOR THE YEAR ENDED ON 31ST MARCH 2023

ANNEXURE- K : CASH & BANK BALANCES

PARTICULARS	TOTAL
CASH IN HAND	
Cash	100,550.00
TOTAL	100,550.00
BANK BALANCES	
Balance with Arvind Sahakari Bank Arvind Sahakari Bank Ltd 20/10 Dental UG	(2,656,740.85)
Balance with Axis Bank Axis Bank A/c. No. 922010043950160	608,568.12
Balance with HDFC Bank HDFC Bank 59110400001111	728,269.22
Balance with Punjab National Bank Oriental Bank of Commerce, A/c.No01841011000905 Punjab National Bank 0166583 Punjab National Bank 0167862 (Examination)	35,251.00 53,094.85 2,180,933.05
Balance with IDBI Bank IDBI Bank 0041104000500890	54,109.87
Balance with NDCC Bank N.D.C.C.Bank A/c.No.1424	21,738.99
Bank Account Held Under Trust Against Specific Funds Arvind Sahkari Bank Alumni Asso. A/c. No. 48	886,474.00
TOTAL	1,911,698.25

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Kingna Road, Nagpur-440019

