

CHILDREN'S EDUCATION SOCIETY(Regd.)  
# 40, I Phase, J P Nagar, Bangalore - 560 078

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THE OXFORD DENTAL COLLEGE & HOSPITAL  
10th Milestone, Bommanahalli, Hosur Road, Bangalore - 560068

BALANCE SHEET as at 31/03/2017

SOURCES OF FUNDS	Note	31/03/2017 Rs.	31/03/2016 Rs.
Capital Account	2	(10,33,06,058)	(9,76,70,260)
Current Liabilities & Provisions	3	20,72,29,181	21,24,06,595
<b>TOTAL</b>		<b>10,39,23,123</b>	<b>11,47,36,335</b>

APPLICATION OF FUNDS	Note	31/03/2017 Rs.	31/03/2016 Rs.
Fixed Assets	4	7,88,58,440	8,97,62,804
Investments	5	44,42,222	41,03,300
Current Assets, Loans & Advances	6	68,72,846	69,72,242
Cash and Bank Balance	7	1,37,49,615	1,38,97,989
<b>TOTAL</b>		<b>10,39,23,123</b>	<b>11,47,36,335</b>

Significant Accounting Policies 1

For Children's Education Society®

As per our report of even date

for B.M.REDDY & Co.

for S. VENKATESAN & Co.,

*N. L. Narasimha Reddy*  
PRESIDENT

*K.P. Hanumanth*  
SECRETARY

*B.M. Reddy*  
B.M. REDDY  
Proprietor

*S. Venkatesan*  
S. VENKATESAN  
Partner

M. No.21656

M.No. 9676

Firm Reg No.006643S

Firm Reg No.008708S

Place : Bangalore  
Date : 26-10-2017

CHILDREN'S EDUCATION SOCIETY(Regd.)  
# 40, I Phase, J P Nagar, Bangalore - 560 078

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THE OXFORD DENTAL COLLEGE & HOSPITAL  
10th Milestone, Bommanahalli, Hosur Road, Bangalore - 560068

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31/03/2017

INCOME	Note	31/03/2017 Rs.	31/03/2016 Rs.
Fees Collections		10,80,48,462	12,20,28,410
Share of Surplus from The Oxford Hostel		89,40,344	78,43,704
Other Incomes	8	97,26,285	70,27,553
<b>TOTAL</b>	<b>(I)</b>	<b>12,67,15,091</b>	<b>13,68,99,667</b>

EXPENDITURE	Note	31/03/2017 Rs.	31/03/2016 Rs.
University Fees	9	26,68,000	44,74,700
Administration and Other Operating Expenses	10	1,99,87,978	3,15,99,273
Employee Benefit Expenses	11	5,93,03,512	7,11,00,280
Share of Deficit from T.O.Transport Dept.		279	6,100
Depreciation & Amortization Expenses	4	1,10,17,447	1,26,08,207
<b>TOTAL</b>	<b>(II)</b>	<b>9,29,77,216</b>	<b>11,97,88,560</b>

Excess/(Deficit) of Income over Expenditure  
Trf to Capital Account (I-II)

**3,37,37,875**      **1,71,11,107**

For Children's Education Society®

As per our report of even date  
for B.M. REDDY & Co.,

for S. VENKATESAN & Co.,

N.V.L. Narasimha Raju      J.P. Anand  
PRESIDENT      SECRETARY

B. M. REDDY & Co.  
BANGALORE  
Proprietor

S. VENKATESAN & Co.  
BANGALORE  
Partner

Place : Bangalore  
Date : 26-10-2017

M. No.21656  
Firm Reg No.006643S

M.No. 9676  
Firm Reg No.008708S

**CHILDREN'S EDUCATION SOCIETY®**  
# 40, I PHASE, J P NAGAR, BANGALORE - 560 078

**The Oxford Dental College & Hospital**  
10<sup>th</sup> Milestone, Bommanahalli, Hosur Road, Bangalore – 560 068

**Note – 1**

**Significant Accounting Policies**

1. Accounts are prepared on historical cost convention and under accrual basis of accounting unless otherwise stated.
2. Fixed Assets are stated at cost of acquisition inclusive of duties, taxes incidental and direct expenses related to acquisition.
3. Depreciation is provided as per the rates provided in The Income Tax Act, 1961.
4. Investments are carried at cost. Interest on Investments is recognized on accrual basis.
5. Fees received from students for the Academic year commencing during the year is recognized as income for the year itself.
6. A sum of Rs.1,15,000/- represents provision towards audit fees.
7. Previous year figures have been regrouped/reclassified wherever necessary.


For Children's Education Society®

As per our report of even date  
for B.M.REDDY & Co., for S.VENKATESAN & Co.,

*N. L. Narasimha Raju*  
PRESIDENT

*K. P. Sankar*  
SECRETARY

Place : Bangalore  
Date : 26-10-2017

  
B.M. REDDY  
Proprietor  
Membership.No.21656  
Firm Reg. No.006643S

  
S.VENKATESAN  
Partner  
Membership.No.9676  
Firm Reg. No.008708S

CHILDREN'S EDUCATION SOCIETY(Regd.)  
# 40, I Phase, J P Nagar, Bangalore - 560 078

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THE OXFORD DENTAL COLLEGE & HOSPITAL  
10th Milestone, Bommanahalli, Hosur Road, Bangalore - 560068

NOTES TO BALANCE SHEET as at 31/03/2017

NOTE - 2  
CAPITAL ACCOUNT

PARTICULARS	Note	31/03/2017 (Dr.) / Cr	31/03/2016 (Dr.) / Cr
By Balance B/d		(9,76,70,260)	(7,86,93,801)
To Excess/(Deficit) of Income over Expenditure - As per I/E A/c for the year		3,37,37,875	1,71,11,107
By Net Credit/(Debit) to Management		(3,93,73,674)	(3,60,87,565)
<b>TOTAL</b>		<b>(10,33,06,058)</b>	<b>(9,76,70,260)</b>

NOTE - 3  
CURRENT LIABILITIES & PROVISIONS

PARTICULARS	Note	31/03/2017	31/03/2016
Advance Tuition Fees - BDS		16,39,58,571	16,26,25,888
Advance Tuition Fees - MDS		3,59,62,350	4,05,83,700
Caution Deposit - BDS		6,84,000	-
Remuneration		3,65,819	3,56,980
T.D.S.on Salary		2,81,038	4,91,685
Scholarship		2,27,230	90,880
Amount Refundable to Students		97,500	54,000
Employer's PF Payable		81,140	65,094
Employee's PF Payable		81,140	65,094
Employee's ESI Payable		26,477	10,300
Employer's ESI Payable		72,591	27,918
Professional Tax payable		23,200	20,600
<b>Provision for Expenses:</b>			
Salary Payable		45,27,881	50,47,107
Power Charges Payable		1,93,470	1,93,581
Audit Fees Payable		1,15,000	1,15,000
Project Expenses	3.1	4,79,276	13,25,960
Creditors for Supplies	3.2	52,498	13,32,808
<b>TOTAL</b>		<b>20,72,29,181</b>	<b>21,24,06,595</b>





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NOTES TO BALANCE SHEET as at 31/03/2017

CURRENT LIABILITIES & PROVISIONS

Project Expenses - Note 3.1

PARTICULARS	31/03/2017	31/03/2016
Provision for Project Expenses - ETIL	1,09,228	1,50,001
Provision for Project Expenses - SOL	94,422	1,50,000
Provision for Project Expenses - OONC	80,460	1,50,000
Provision for Project Expenses - MQW	67,783	75,000
Provision for Project Expenses - EDL	47,973	50,001
Provision for Project Expenses - CCP	46,515	79,986
Provision for Project Expenses - ECC	18,280	3,00,000
Provision for Project Expenses - EEF	7,051	65,000
Provision for Project Expenses - APS	2,944	75,000
Provision for Project Expenses - EAE	1,528	75,000
Provision for Project Expenses - IOAD	1,104	46,986
Provision for Project Expenses - SRM	909	37,000
Provision for Project Expenses - ADS	705	37,000
Provision for Project Expenses - ETP	374	34,986
<b>TOTAL</b>	<b>4,79,276</b>	<b>13,25,960</b>



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NOTES TO BALANCE SHEET as at 31/03/2017

CURRENT LIABILITIES & PROVISIONS

Creditors for Supplies - Note 3.2

PARTICULARS	31/03/2017	31/03/2016
M/s Balaji Printers	39,580	1,46,143
M/s The Oxford Enterprises	12,918	-
M/s Pharmalines	-	2,94,803
M/s Best Dental & Surgical	-	2,17,122
M/s D K Patel & Son	-	1,40,007
M/s South (I) Facility Mgt Services	-	1,33,025
M/s G4S Secure Solution (I)	-	1,14,005
M/s Vasa Scientific	-	75,829
M/s Mil Medical Denta Systems Pvt Ltd	-	57,700
M/s Shyam Associates	-	46,802
M/s S K Surgicals	-	37,800
M/s Avinash Medicals	-	16,880
M/s Bangalore Medical Gas Suppliers	-	10,657
M/s Educational Supplies	-	9,992
M/s South (I) Pest Control Pvt	-	8,250
M/s Maridi Eco Industries Pvt	-	7,450
M/s Metro Technologies	-	5,740
M/s The Standard Book Co	-	5,177
M/s Jai Krishna Hardware	-	2,851
M/s K B Hardware	-	2,485
M/s Rishab Enterprises	-	90
<b>TOTAL</b>	<b>52,498</b>	<b>13,32,808</b>



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NOTES TO BALANCE SHEET as at 31/03/2017

NOTE - 4  
FIXED ASSETS

SL. No.	Particulars	W.D.V as on 01/04/2016	Additions During the year	Total	Depreciation		W.D.V as on 31/03/2017
					31/03/2017	31/03/2016	
1	AV Equipment	1,04,226	-	1,04,226	15,634	18,393	88,592
2	Borewell	6,808	-	6,808	1,021	1,202	5,787
3	Computers	71,680	-	71,680	43,008	1,07,521	28,672
4	Building at Bommanahalli (Consisting of Ground & 8th Floors)	5,04,69,112	-	5,04,69,112	50,46,911	56,07,679	4,54,22,201
5	Dental Chairs	93,30,058	-	93,30,058	13,99,509	16,46,481	79,30,549
6	Furniture & Fixtures	32,66,324	15,457	32,81,781	3,27,405	3,62,925	29,54,376
7	Lab Equipment	1,68,07,086	-	1,68,07,086	25,21,063	29,45,563	1,42,86,023
8	Library Books	54,39,592	18,501	54,58,093	8,18,714	9,34,758	46,39,379
9	Lifts	4,02,408	-	4,02,408	60,361	71,013	3,42,047
10	OT Equipment	11,90,658	-	11,90,658	1,78,599	2,10,116	10,12,059
11	Office Equipment	5,21,018	-	5,21,018	78,153	82,962	4,42,865
12	Plant & Machinery	7,62,219	-	7,62,219	1,14,333	1,34,509	6,47,886
13	Telephone/Mobile Hand Set	41,107	-	41,107	6,166	5,776	34,941
14	Pump Sets & Motors	14,776	-	14,776	2,216	2,608	12,560
15	Vehicle-Mobile Van [KA - 05 AD 9459]	11,785	-	11,785	3,536	5,051	8,249
17	Vehicle-Water Tank [KA - 05 D 9045]	4,455	-	4,455	1,337	1,909	3,118
18	Vehicle No KA05 AC 9990	1,25,120	-	1,25,120	18,768	22,080	1,06,352
19	Air Conditioner	14,827	-	14,827	1,483	1,647	13,344
20	Printer	29,129	-	29,129	4,369	5,141	24,760
21	Softwares	9,668	79,125	88,793	53,276	14,502	35,517
22	VEHICLE - WATER TANK KA 05 D 4590	22,354	-	22,354	6,706	9,580	15,648
23	VEHICLE - WATER TANK KA 51 9045	40,057	-	40,057	12,017	17,167	28,040
24	VEHICLE - MOBILE VAN KA 51 D 4959	9,40,743	-	9,40,743	2,82,223	3,75,343	6,58,520
25	GENERATOR SET	1,37,594	-	1,37,594	20,639	24,281	1,16,955
<b>GRAND TOTAL</b>		<b>8,97,62,804</b>	<b>1,13,083</b>	<b>8,98,75,887</b>	<b>1,10,17,447</b>	<b>1,26,08,207</b>	<b>7,88,58,440</b>

For Children's Education Society®

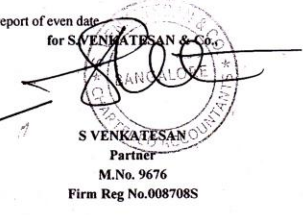
As per our report of even date for B.M.REDDY & CO.,

for S VENKATESAN & Co.,

*N.V.L. Narasimha Raju*  
PRESIDENT

*K.P. Venkatesh*  
SECRETARY

Place : Bangalore  
Date : 26-10-2017



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THE OXFORD DENTAL COLLEGE & HOSPITAL  
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NOTES TO BALANCE SHEET as at 31/03/2017

NOTE - 5  
INVESTMENTS

Particulars	Note	31/03/2017	31/03/2016
<b>Vijaya Cash Certificate</b>			
(a) VSU - 141002751000005 (Including Interest Accrued)		31,42,255	28,99,751
(b) V C C 102003291001097 (Including Interest Accrued)		9,78,550	9,03,648
(c) V C C 102003291000800 (Including Interest Accrued)		3,21,417	2,99,901
<b>TOTAL</b>		<b>44,42,222</b>	<b>41,03,300</b>

NOTE - 6  
CURRENT ASSETS, LOANS & ADVANCES

PARTICULARS	Note	31/03/2017	31/03/2016
Advance Paid to Suppliers	6.1	38,48,305	36,85,805
Fees Receivable		10,85,460	15,59,100
Advance Paid to University	6.2	6,18,000	6,18,000
Endowment Fund - Scholarship	6.3	4,29,917	4,33,667
KPTCL Deposits		4,14,214	4,14,214
Salary Advance		2,00,000	2,00,000
Receipts from Patients [Jayadeva] Receivable		1,44,422	35,759
General Advance		88,887	25,697
Pre-Paid Expenses		43,641	-
<b>TOTAL</b>		<b>68,72,846</b>	<b>69,72,242</b>





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NOTES TO BALANCE SHEET as at 31/03/2017

**CURRENT ASSETS, LOANS & ADVANCES**

Note - 6.1

**ADVANCE PAID TO SUPPLIERS**

Particulars	31/03/2017	31/03/2016
M/s Rodricks Industries	22,75,000	20,75,000
M/s Arvind Prakashan	15,73,305	15,73,305
M/s Gestalt Technologies Pvt Ltd	-	37,500
<b>Total</b>	<b>38,48,305</b>	<b>36,85,805</b>

Note - 6.2

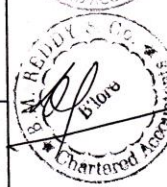
**ADVANCE PAID TO UNIVERSITY**

Particulars	31/03/2017	31/03/2016
Adv. Renewal Fee - BDS & MDS	1,98,000	1,98,000
Adv. Admn & Service Charges	1,50,000	1,50,000
Adv. Helinet Fee - BDS & MDS	1,30,000	1,30,000
Adv. Renewal Fees	1,00,000	1,00,000
Adv. Annual Fee - BDS	40,000	40,000
<b>Total</b>	<b>6,18,000</b>	<b>6,18,000</b>

Note - 6.3

**ENDOWMENT FUND**

Particulars	31/03/2017	31/03/2016
Scholarship F D A/c No.83/98 [ 1410021000044]	5,00,000	5,00,000
Vijaya Bank S B A/c No.8560	4,14,837	4,05,863
Int. Accrued On F D A/c No.83/98	2,841	2,841
T D S On F D No.83/98[141002050000019] [ 1410021000044]	-	-
	9,17,678	9,08,704
Less: Scholarship Due [INT 83/98]	4,87,761	4,75,037
<b>TOTAL</b>	<b>4,29,917</b>	<b>4,33,667</b>



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NOTES TO BALANCE SHEET as at 31/03/2017

NOTE - 7  
CASH AND BANK BALANCES

Particulars	31/03/2017	31/03/2016
Cash	6,449	1,77,806
Vijaya Bank SB A/c No .181801011000033	51,32,597	6,61,375
Vijaya Bank SB A/c No .181801011000702	30,17,388	2,81,215
Vijaya Bank SB A/c No .181801011005064	25,84,000	-
Vijaya Bank SB A/c No .181801011001530	21,08,763	13,55,317
Vijaya Bank SB A/c No .141001011006209	3,51,677	16,080
Vijaya Bank SB A/c No .141001010005753	1,10,825	1,00,60,931
Vijaya Bank SB A/c No .1436 [Ozone2007]	16,359	15,772
Vijaya Bank SB A/c No .181801011001565	-	1,033
<b>Project Bank Accounts</b>		
Vijaya Bank SB A/c No.181801011004611	1,09,728	1,50,501
Vijaya Bank SB A/c No.181801011004602	94,422	1,50,000
Vijaya Bank SB A/c No.181801011004595	80,460	1,50,000
Vijaya Bank SB A/c No.181801011004610	67,783	75,000
Vijaya Bank SB A/c No.181801011004605	48,473	50,501
Vijaya Bank SB A/c No.181801011004609	11,503	80,486
Vijaya Bank SB A/c No.181801011004606	2,944	75,000
Vijaya Bank SB A/c No.181801011004607	1,528	75,000
Vijaya Bank SB A/c No.181801011004604	1,510	47,486
Vijaya Bank SB A/c No.181801011004608	1,351	65,000
Vijaya Bank SB A/c No.181801011004614	737	3,00,000
Vijaya Bank SB A/c No.181801011004501	714	35,486
Vijaya Bank SB A/c No.181801011004600	202	37,000
Vijaya Bank SB A/c No.181801011004613	201	37,000
<b>TOTAL</b>	<b>1,37,49,615</b>	<b>1,38,97,989</b>



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NOTES TO INCOME & EXPENDITURE as at 31/03/2017

NOTE - 8  
OTHER INCOME

Particulars	31/03/2017	31/03/2016
Receipts from Patients	74,93,645	34,90,044
Receipts from Patients[Jayadeva]	6,10,524	5,59,314
SB Interest	3,82,485	1,77,922
Interest on Deposits	3,76,580	4,97,215
Miscellaneous Income	3,24,816	5,51,753
Clinical Fees	2,15,000	-
Internship	1,50,000	3,00,000
Project Grants Received	96,185	13,46,005
Application and Prospecturs Fees	67,050	87,300
Eligibility Fee - BDS [NRI]	10,000	-
Receipts Recd From Osstem Implant	-	18,000
<b>TOTAL</b>	<b>97,26,285</b>	<b>70,27,553</b>



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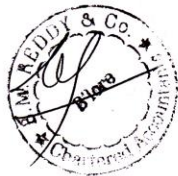
THE OXFORD DENTAL COLLEGE & HOSPITAL

10th Milestone, Bommanahalli, Hosur Road, Bangalore - 560068

NOTES TO INCOME & EXPENDITURE as at 31/03/2017

NOTE - 9  
UNIVERSITY FEES

Particulars	31/03/2017	31/03/2016
<b>University Fees - MDS</b>		
Admission Fees	4,44,000	1,46,250
Helinet Fees	4,25,000	4,49,300
Registration & Renewal Fees	2,04,000	3,87,000
Admission Fees & Service Charges	1,50,000	1,50,000
Eligibility Fees	66,000	72,000
University Fees	21,000	21,000
Application Fees	1,000	1,000
Inspection Fee	-	13,00,000
Affiliation Fees	-	86,000
Additional Examination Fees	-	1,26,000
Sports Fees	-	37,800
Student Welfare Fund	-	28,350
<b>University Fees - BDS</b>		
Eligibility Fees	6,52,000	1,79,950
Helinet Fees	2,29,000	4,75,000
Admission Fees	1,92,500	7,69,200
Registration & Renewal Fees	1,00,000	1,00,000
University Fees - BDS	70,000	-
Annual Fees	40,000	40,000
Application Fees	1,000	1,000
Fine	-	17,850
<b>University Fees - Paramedical</b>		
Registration & Renewal Fees	72,500	56,000
Inspection Fees	-	31,000
<b>TOTAL</b>	<b>26,68,000</b>	<b>44,74,700</b>





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THE OXFORD DENTAL COLLEGE & HOSPITAL  
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NOTES TO BALANCE SHEET as at 31/03/2017

NOTE - 10  
ADMINISTRATION AND OTHER OPERATING EXPENSES

Particulars	31/03/2017	31/03/2016
Lab Maintenance & Consumables	83,31,451	1,03,98,749
Power Charges	25,81,194	19,80,184
Advertisement Expenses	13,05,857	15,36,678
Security Charges	10,26,043	14,61,781
Repairs & Maintenance	9,26,495	17,49,219
Examination Expenses	7,83,963	6,83,443
Travelling & Conveyance	6,99,064	3,58,058
House Keeping Charges	6,26,357	16,64,292
Annual/Inagural/Felicitation	5,57,468	1,86,935
Printing & Stationery	5,57,304	16,46,904
Annual Maintenance Charges	4,52,768	4,41,892
Office Maintenance	4,15,735	3,29,907
Legal & Consultancy Charges	3,60,000	5,77,000
Inspection Expenses	2,74,300	16,54,373
Pooja Expenses	2,08,650	4,51,649
Seminar/Workshop/Competition	1,99,912	1,330
Project Grants Paid	1,50,716	13,46,005
Audit Fees	1,15,000	1,15,000
Clinic Rent [Jayadeva]	1,01,425	92,202
Building Insurance	83,878	83,148
Postage & Telegram	41,187	46,843
Vehicle Insurance	34,236	48,933
Telephone Expenses	31,412	36,418
News paper & Periodicals	28,604	31,44,830
Water Expenses	27,921	25,383
Bank Charges	17,521	20,901
Professional Tax Renewal fees	17,205	-
Clinical Expenses (Training)	15,000	87,056
Membership & Subscription	10,000	10,41,010
Vehicle Maintenance	6,700	42,083
<b>Balance C/F</b>	<b>1,99,87,366</b>	<b>3,12,52,206</b>



CHILDREN'S EDUCATION SOCIETY(Regd.)  
# 40, 1 Phase, J P Nagar, Bangalore - 560 078

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THE OXFORD DENTAL COLLEGE & HOSPITAL  
10th Milestone, Bommanahalli, Hosur Road, Bangalore - 560068

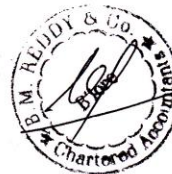
NOTES TO BALANCE SHEET as at 31/03/2017

NOTE - 10  
ADMINISTRATION AND OTHER OPERATING EXPENSES

Particulars	31/03/2017	31/03/2016
Balance b/d	1,99,87,366	3,12,52,206
Staff Welfare Expenses	612	88,428
Interest on Salary TDS	-	30,082
Petrol & Diesel Expenses	-	1,02,120
Student Welfare Expenses	-	93,092
Consultation Fess	-	20,000
Student Safety Insurance Policy	-	10,545
Sport Expenses	-	2,800
<b>TOTAL</b>	<b>1,99,87,978</b>	<b>3,15,99,273</b>

NOTE - 11  
EMPLOYEE BENEFIT EXPENSES

Particulars	31/03/2017	31/03/2016
Salary	5,74,67,548	6,93,66,531
Employer's contribution to EPF	8,00,666	7,87,997
Employer's contribution to ESI	4,35,298	3,45,752
Remuneration to President	6,00,000	-
Remuneration to Director	-	6,00,000
<b>TOTAL</b>	<b>5,93,03,512</b>	<b>7,11,00,280</b>



**CHILDREN'S EDUCATION SOCIETY(Regd.)**  
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**THE OXFORD DENTAL COLLEGE & HOSPITAL**  
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BALANCE SHEET as at 31-03-2018

SOURCES OF FUNDS	Note	31-03-2018 Rs.	31-03-2017 Rs.
Capital Account	2	(3,99,77,979)	(10,33,06,058)
Current Liabilities & Provisions	3	13,75,74,485	20,72,29,181
<b>TOTAL</b>		<b>9,75,96,507</b>	<b>10,39,23,123</b>

APPLICATION OF FUNDS	Note	31-03-2018 Rs.	31-03-2017 Rs.
Fixed Assets	4	6,93,44,357	7,88,58,440
Investments	5	47,84,177	44,42,222
Current Assets, Loans & Advances	6	96,07,986	68,72,846
Cash and Bank Balance	7	1,38,59,987	1,37,49,615
<b>TOTAL</b>		<b>9,75,96,507</b>	<b>10,39,23,123</b>

Significant Accounting Policies 1

For Children's Education Society®

As per our report of even date

for B.M.REDDY & Co.,

for S. VENKATESAN & Co.,

*S.N.V.L. Narasimha Reddy*  
 PRESIDENT

*K.P. Venkatesh*  
 SECRETARY

Place : Bangalore  
 Date : 27-09-2018



*B.M. Reddy*  
 B.M. REDDY  
 Proprietor  
 M. No. 21656  
 Firm Reg No. 006643S

*S. Venkatesan*  
 S VENKATESAN  
 Partner  
 M.No. 9676  
 Firm Reg No. 008708S



CHILDREN'S EDUCATION SOCIETY(Regd.)  
# 40, I Phase, J P Nagar, Bangalore - 560 078

THE OXFORD DENTAL COLLEGE & HOSPITAL  
10th Milestone, Bommanahalli, Hosur Road, Bangalore - 560068

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31-03-2018

INCOME	Note	31-03-2018 Rs.	31-03-2017 Rs.
Fees Collections		15,65,80,231	10,80,48,462
Other Incomes	8	1,18,01,386	97,26,285
Share of Surplus from The Oxford Hostel		-	89,40,344
<b>TOTAL</b>	<b>( I )</b>	<b>16,83,81,617</b>	<b>12,67,15,091</b>

EXPENDITURE	Note	31-03-2018 Rs.	31-03-2017 Rs.
University Fees	9	24,28,714	26,68,000
Administration and Other Operating Expenses	10	2,05,28,840	1,99,87,978
Employee Benefit Expenses	11	5,34,50,420	5,93,03,512
Share of Deficit from T.O.Transport Dept.		-	279
Depreciation & Amortization Expenses	4	95,32,312	1,10,17,447
<b>TOTAL</b>	<b>( II )</b>	<b>8,59,40,286</b>	<b>9,29,77,216</b>

Excess/(Deficit) of Income over Expenditure  
Trf to Capital Account (I-II)

**8,24,41,331**      **3,37,37,875**

For Children's Education Society®

As per our report of even date

for B.M.REDDY & Co.,

for S. VENKATESAN & Co.,

N.V.L. Narasimha Raju  
PRESIDENT

K.P. Venkatesh  
SECRETARY

B.M. REDDY  
Proprietor

M. No.21656

Firm Reg No.006643S

S VENKATESAN  
Partner

M.No. 9676

Firm Reg No.008708S

Place : Bangalore  
Date : 27-09-2018





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**CHILDREN'S EDUCATION SOCIETY®**  
# 40, I PHASE, J P NAGAR, BANGALORE - 560 078

**The Oxford Dental College & Hospital**  
10<sup>th</sup> Milestone, Bommanahalli, Hosur Road, Bangalore – 560 068

**Note - 1**

**Significant Accounting Policies**

1. Accounts are prepared on historical cost convention and under accrual basis of accounting unless otherwise stated.
2. Fixed Assets are stated at cost of acquisition inclusive of duties, taxes incidental and direct expenses related to acquisition.
3. Depreciation is provided as per the rates provided in The Income Tax Act, 1961.
4. Investments are carried at cost. Interest on Investments is recognized on accrual basis.
5. Fees received from students for the Academic year commencing during the year is recognized as income for the year itself. The "Fees Collections" amount represent the amount of fees collected, net of fee concession and waives.
6. A sum of Rs.1,18,000/- represents provision towards audit fees.
7. Previous year figures have been regrouped/reclassified wherever necessary.

For Children's Education Society®

As per our report of even date  
for B.M.REDDY & Co., for S.VENKATESAN & Co.,

*M.L. Nanazikha Raju*  
PRESIDENT

Place: Bangalore  
Date: 27-09-2018



*B.M. Reddy*  
B.M.REDDY  
Proprietor  
Membership.No.21656  
Firm Reg. No.006643S

*S. Venkatesan*  
S.VENKATESAN  
Partner  
Membership.No.9676  
Firm Reg. No.008708S

CHILDREN'S EDUCATION SOCIETY(Regd.)  
# 40, I Phase, J P Nagar, Bangalore - 560 078

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10th Milestone, Bommanahalli, Hosur Road, Bangalore - 560 068

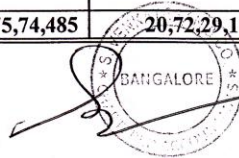
NOTES TO BALANCE SHEET as at 31-03-2018

NOTE - 2  
CAPITAL ACCOUNT

PARTICULARS	Note	31-03-2018 (Dr.) / Cr	31-03-2017 (Dr.) / Cr
By Balance B/d		(10,33,06,058)	(9,76,70,260)
To Excess/(Deficit) of Income over Expenditure - As per I/E A/c for the year		8,24,41,331	3,37,37,875
By Net Credit/(Debit) to Management		(1,91,13,251)	(3,93,73,674)
<b>TOTAL</b>		<b>(3,99,77,979)</b>	<b>(10,33,06,058)</b>

NOTE - 3  
CURRENT LIABILITIES & PROVISIONS

PARTICULARS	Note	31-03-2018	31-03-2017
Advance Tuition Fees - BDS		11,37,52,571	16,39,58,571
Advance Tuition Fees - MDS		1,33,67,350	3,59,62,350
Property Tax Payable		17,45,341	-
Caution Deposit - BDS		6,84,000	6,84,000
Remuneration		4,42,828	3,65,819
Scholarship		1,56,120	2,27,230
Amount Refundable to Students		1,39,000	97,500
Employer's ESI Payable		94,789	72,591
T.D.S.on Salary		89,410	2,81,038
Employer's PF Payable		74,776	81,140
Employee's PF Payable		74,776	81,140
Employee's ESI Payable		34,984	26,477
Professional Tax payable		23,800	23,200
<b>Provision for Expenses:</b>			
Salary Payable		43,12,903	45,27,881
Power Charges Payable		3,18,207	1,93,470
Audit Fees Payable		1,18,000	1,15,000
Project Expenses	3.1	3,05,870	4,79,276
Creditors for Supplies	3.2	18,39,760	52,498
<b>TOTAL</b>		<b>13,75,74,485</b>	<b>20,72,29,181</b>



**CHILDREN'S EDUCATION SOCIETY(Regd.)**

# 40, I Phase, J P Nagar, Bangalore - 560 078

**THE OXFORD DENTAL COLLEGE & HOSPITAL**

10th Milestone, Bommanahalli, Hosur Road, Bangalore - 560068

NOTES TO BALANCE SHEET as at 31-03-2018

**CURRENT LIABILITIES & PROVISIONS**

Project Expenses - Note 3.1

<b>PARTICULARS</b>	<b>31-03-2018</b>	<b>31-03-2017</b>
Provision for Project Expenses - SOL	98,141	94,422
Provision for Project Expenses - EDL	46,735	47,973
Provision for Project Expenses - MQW	45,414	67,783
Provision for Project Expenses - CCP	42,475	46,515
Provision for Project Expenses - ECC	34,121	18,280
Provision for Project Expenses - OONC	18,745	80,460
Provision for Project Expenses - EEF	7,998	7,051
Provision for Project Expenses - ETIL	5,361	1,09,228
Provision for Project Expenses - APS	3,060	2,944
Provision for Project Expenses - EAE	1,650	1,528
Provision for Project Expenses - SRM	1,161	909
Provision for Project Expenses - ADS	713	705
Provision for Project Expenses - ETP	241	374
Provision for Project Expenses - IOAD	55	1,104
<b>TOTAL</b>	<b>3,05,870</b>	<b>4,79,276</b>

A handwritten signature in black ink is written over a circular stamp. The stamp contains the word "BANGALORE" at the top and "10 ACCOUNTS" at the bottom. The signature is a cursive-style name.

**CHILDREN'S EDUCATION SOCIETY(Regd.)**

# 40, I Phase, J P Nagar, Bangalore - 560 078

**THE OXFORD DENTAL COLLEGE & HOSPITAL**

10th Milestone, Bommanahalli, Hosur Road, Bangalore - 560068

NOTES TO BALANCE SHEET as at 31-03-2018

**CURRENT LIABILITIES & PROVISIONS**

Creditors for Supplies - Note 3.2

<b>PARTICULARS</b>	<b>31-03-2018</b>	<b>31-03-2017</b>
M/s Meghana & Co.	4,39,940	-
M/s D K Patel & Son	2,07,430	-
M/s Best Dental & Surgical	2,06,910	-
M/s AVCO Consultancy Services Pvt. Ltd.	1,63,184	-
M/s Sanmathi Enterprises	1,12,287	-
M/s Raju Agencies	1,09,200	-
M/s Pharmalines	1,01,228	-
M/s J J Dental Corporation	97,530	-
M/s Suraksha Dental Lab	74,500	-
M/s Dental Lab Pvt. Ltd.	68,510	-
M/s Shreyas Enterprises	66,730	-
M/s The Oxford Enterprises	56,099	12,918
M/s Southern Dental Corporation	43,730	-
M/s Balaji Printers	39,580	39,580
M/s Agfa Health Care India Pvt. Ltd	32,478	-
M/s K B Hardware	11,885	-
M/s Maridi Eco Industries Pvt	8,000	-
M/s Avinash Medicals	539	-
<b>TOTAL</b>	<b>18,39,760</b>	<b>52,498</b>





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THE OXFORD DENTAL COLLEGE & HOSPITAL  
10th Milestone, Bommanahalli, Hosur Road, Bangalore - 560 068

NOTES TO BALANCE SHEET as at 31-03-2018

NOTE - 4  
FIXED ASSETS

Sl. No.	Particulars	W.D.V as on 01-04-2017	Additions During the year	Total	Depreciation		W.D.V as on 31-03-2018
					31-03-2018	31-03-2017	
1	AV Equipment	88,592	-	88,592	13,289	15,634	75,303
2	Borewell	5,787	-	5,787	868	1,021	4,919
3	Computers	28,672	-	28,672	11,469	43,008	17,203
4	Building at Bommanahalli (Consisting of Ground & 8th Floors)	4,54,22,201	-	4,54,22,201	45,42,220	50,46,911	4,08,79,981
5	Dental Chairs	79,30,549	-	79,30,549	11,89,582	13,99,509	67,40,967
6	Furniture & Fixtures	29,54,376	-	29,54,376	2,95,438	3,27,405	26,58,938
7	Lab Equipment	1,42,86,023	-	1,42,86,023	21,42,903	25,21,063	1,21,43,120
8	Library Books	46,39,379	-	46,39,379	6,95,907	8,18,714	39,43,472
9	Lifts	3,42,047	-	3,42,047	51,307	60,361	2,90,740
10	OT Equipment	10,12,059	-	10,12,059	1,51,809	1,78,599	8,60,250
11	Office Equipment	4,42,865	1,24,581	5,67,446	82,342	78,153	4,85,104
12	Plant & Machinery	6,47,886	-	6,47,886	97,183	1,14,333	5,50,703
13	Telephone/Mobile Hand Set	34,941	-	34,941	5,241	6,166	29,700
14	Pump Sets & Motors	12,560	-	12,560	1,884	2,216	10,676
15	Vehicle-Mobile Van [KA - 05 AD 9459]	8,249	-	8,249	2,475	3,536	5,774
17	Vehicle-Water Tank [KA - 05 D 9045]	3,118	-	3,118	935	1,337	2,183
18	Vehicle No.KA05 AC 9990	1,06,352	(1,06,352)	-	-	18,768	-
19	Air Conditioner	13,344	-	13,344	1,334	1,483	12,010
20	Printer	24,760	-	24,760	3,714	4,369	21,046
21	Softwares	35,517	-	35,517	14,207	53,276	21,310
22	VEHICLE - WATER TANK KA 05 D 4590	15,648	-	15,648	4,694	6,706	10,954
23	VEHICLE - WATER TANK KA 51 9045	28,040	-	28,040	8,412	12,017	19,628
24	VEHICLE - MOBILE VAN KA 51 D 4959	6,58,520	-	6,58,520	1,97,556	2,82,223	4,60,964
25	GENERATOR SET	1,16,955	-	1,16,955	17,543	20,639	99,412
	<b>GRAND TOTAL</b>	<b>7,88,58,440</b>	<b>18,229</b>	<b>7,88,76,669</b>	<b>95,32,312</b>	<b>1,10,17,447</b>	<b>6,93,44,357</b>

For Children's Education Society®

S. N. L. Narasimha Raju  
PRESIDENT  
K. P. Venkatesh  
SECRETARY

Place : Bangalore  
Date : 27-09-2018



As per our report of even date  
for B.M. REDDY & CO.,  
for S.VENKATESAN & Co.,

B.M. REDDY  
Partner  
M. No. 21656  
Firm Reg No. 006643S

S VENKATESAN  
Partner  
M.No. 9676  
Firm Reg No. 006708S



CHILDREN'S EDUCATION SOCIETY(Regd.)  
# 40, I Phase, J P Nagar, Bangalore - 560 078

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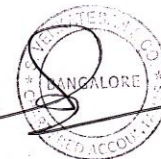
NOTES TO BALANCE SHEET as at 31-03-2018

NOTE - 5  
INVESTMENTS

Particulars	Note	31-03-2018	31-03-2017
<b>Vijaya Cash Certificate</b>			
(a) VSU - 141002751000005 (Including Interest Accrued)		34,04,210	31,42,255
(b) V C C 102003291001097 (Including Interest Accrued)		10,37,060	9,78,550
(c) V C C 102003291000800 (Including Interest Accrued)		3,42,907	3,21,417
<b>TOTAL</b>		<b>47,84,177</b>	<b>44,42,222</b>

NOTE - 6  
CURRENT ASSETS, LOANS & ADVANCES

PARTICULARS	Note	31-03-2018	31-03-2017
Advance Paid to Suppliers	6.1	38,48,305	38,48,305
Fees Receivable		39,43,123	10,85,460
Advance Paid to University	6.2	6,27,500	6,18,000
Endowment Fund - Scholarship	6.3	4,26,167	4,29,917
KPTCL Deposits		4,14,214	4,14,214
Salary Advance		2,00,000	2,00,000
Receipts from Patients[Jayadeva] Receivable		60,544	1,44,422
General Advance		88,133	88,887
Pre-Paid Expenses		-	43,641
<b>TOTAL</b>		<b>96,07,986</b>	<b>68,72,846</b>



**CHILDREN'S EDUCATION SOCIETY(Regd.)**

# 40, I Phase, J P Nagar, Bangalore - 560 078

**THE OXFORD DENTAL COLLEGE & HOSPITAL**

10th Milestone, Bommanahalli, Hosur Road, Bangalore - 560068

NOTES TO BALANCE SHEET as at 31-03-2018

## CURRENT ASSETS, LOANS &amp; ADVANCES

Note - 6.1

## ADVANCE PAID TO SUPPLIERS

Particulars	31-03-2018	31-03-2017
M/s Rodricks Industries (Disputed)	22,75,000	22,75,000
M/s Arvind Prakashan (Disputed)	15,73,305	15,73,305
<b>Total</b>	<b>38,48,305</b>	<b>38,48,305</b>

Note - 6.2

## ADVANCE PAID TO UNIVERSITY

Particulars	31-03-2018	31-03-2017
Adv. Affiliation Fee	4,70,000	-
Adv. Helinet Fee - BDS & MDS	1,30,000	1,30,000
Adv. Renewal Fees	27,500	1,00,000
Adv. Renewal Fee - BDS & MDS	-	1,98,000
Adv. Admn & Service Charges	-	1,50,000
Adv. Annual Fee - BDS	-	40,000
<b>Total</b>	<b>6,27,500</b>	<b>6,18,000</b>

Note - 6.3

## ENDOWMENT FUND

Particulars	31-03-2018	31-03-2017
Scholarship F D A/c No.83/98 [ 1410021000044]	5,00,000	5,00,000
Vijaya Bank S B A/c No.8560	4,25,110	4,14,837
Int. Accrued On F D A/c No.83/98	2,841	2,841
T D S On F D No.83/98[141002050000019] [ 1410021000044]	-	-
	9,27,951	9,17,678
Less: Scholarship Due [INT 83/98]	5,01,784	4,87,761
<b>TOTAL</b>	<b>4,26,167</b>	<b>4,29,917</b>





CHILDREN'S EDUCATION SOCIETY(Regd.)  
# 40, I Phase, J P Nagar, Bangalore - 560 078

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THE OXFORD DENTAL COLLEGE & HOSPITAL  
10th Milestone, Bommanahalli, Hosur Road, Bangalore - 560068

NOTES TO BALANCE SHEET as at 31-03-2018

NOTE - 7  
CASH AND BANK BALANCES

Particulars	31-03-2018	31-03-2017
Cash	10,436	6,449
Vijaya Bank SB A/c No .181801011005064	35,89,485	25,84,000
Vijaya Bank SB A/c No .181801011001530	33,46,101	21,08,763
Vijaya Bank SB A/c No .181801011005271	23,96,717	-
Vijaya Bank SB A/c No .181801011000033	19,09,980	51,32,597
Vijaya Bank SB A/c No .181801011000702	15,91,662	30,17,388
Vijaya Bank SB A/c No. 181801011000167	5,92,527	-
Vijaya Bank SB A/c No .141001011006209	84,056	3,51,677
Vijaya Bank SB A/c No .141001010005753	73,887	1,10,825
Vijaya Bank SB A/c No .1436 [Ozone2007]	17,003	16,359
<b>Project Bank Accounts</b>		
Vijaya Bank SB A/c No.181801011004602	98,141	94,422
Vijaya Bank SB A/c No.181801011004605	47,235	48,473
Vijaya Bank SB A/c No.181801011004610	45,414	67,783
Vijaya Bank SB A/c No.181801011004595	18,745	80,460
Vijaya Bank SB A/c No.181801011004614	16,578	737
Vijaya Bank SB A/c No.181801011004609	7,445	11,503
Vijaya Bank SB A/c No.181801011004611	5,861	1,09,728
Vijaya Bank SB A/c No.181801011004606	3,060	2,944
Vijaya Bank SB A/c No.181801011004607	1,650	1,528
Vijaya Bank SB A/c No.181801011004608	2,298	1,351
Vijaya Bank SB A/c No.181801011004601	581	714
Vijaya Bank SB A/c No.181801011004604	461	1,510
Vijaya Bank SB A/c No.181801011004613	453	201
Vijaya Bank SB A/c No.181801011004600	210	202
<b>TOTAL</b>	<b>1,38,59,987</b>	<b>1,37,49,615</b>





**CHILDREN'S EDUCATION SOCIETY(Regd.)**

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**THE OXFORD DENTAL COLLEGE & HOSPITAL**

10th Milestone, Bommanahalli, Hosur Road, Bangalore - 560068

NOTES TO INCOME &amp; EXPENDITURE as at 31-03-2018

NOTE - 8  
OTHER INCOME

Particulars	31-03-2018	31-03-2017
Receipts from Patients	96,29,653	74,93,645
SB Interest	6,77,616	3,82,485
Receipts from Patients[Jayadeva]	5,75,937	6,10,524
Interest on Deposits	3,79,949	3,76,580
Project Grants Received	3,53,201	96,185
Internship	1,50,000	1,50,000
Miscellaneous Income	35,030	3,24,816
Clinical Fees	-	2,15,000
Application and Prospecturs Fees	-	67,050
Eligibility Fee - BDS [NRI]	-	10,000
<b>TOTAL</b>	<b>1,18,01,386</b>	<b>97,26,285</b>



CHILDREN'S EDUCATION SOCIETY(Regd.)

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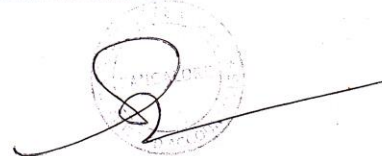
THE OXFORD DENTAL COLLEGE & HOSPITAL

10th Milestone, Bommanahalli, Hosur Road, Bangalore - 560068

NOTES TO INCOME & EXPENDITURE as at 31-03-2018

NOTE - 9  
UNIVERSITY FEES

Particulars	31-03-2018	31-03-2017
<b>University Fees - MDS</b>		
Admission Fees	6,15,814	4,44,000
Helinet Fees	1,13,000	4,25,000
Registration & Renewal Fees	1,98,000	2,04,000
Admission Fees & Service Charges	1,50,000	1,50,000
Eligibility Fees	21,000	66,000
University Fees	-	21,000
Application Fees	-	1,000
<b>University Fees - BDS</b>		
Admission Fees	4,20,900	1,92,500
Helinet Fees	4,13,500	2,29,000
Eligibility Fees	3,04,000	6,52,000
Registration & Renewal Fees	1,00,000	1,00,000
Annual Fees	40,000	40,000
Application Fees	2,000	1,000
University Fees - BDS	-	70,000
<b>University Fees - Paramedical</b>		
Registration & Renewal Fees	50,500	72,500
<b>TOTAL</b>	<b>24,28,714</b>	<b>26,68,000</b>



**CHILDREN'S EDUCATION SOCIETY(Regd.)**

# 40, I Phase, J P Nagar, Bangalore - 560 078

**THE OXFORD DENTAL COLLEGE & HOSPITAL**

10th Milestone, Bommanahalli, Hosur Road, Bangalore - 560068

NOTES TO INCOME &amp; EXPENDITURE as at 31-03-2018

## NOTE - 10

## ADMINISTRATION AND OTHER OPERATING EXPENSES

Particulars	31-03-2018	31-03-2017
Lab Maintenance & Consumables	1,05,81,145	83,31,451
Power Charges	23,37,373	25,81,194
Property Tax	17,45,341	-
News paper & Periodicals	11,90,289	28,604
Printing & Stationery	7,72,818	5,57,304
Examination Expenses	7,59,906	7,83,963
Project Grants Paid	3,53,219	1,50,716
Membership & Subscription	3,30,242	10,000
Inspection Expenses	3,30,112	2,74,300
Repairs & Maintenance	3,07,418	9,26,495
Advertisement Expenses	2,55,000	13,05,857
Annual Maintenance Charges	2,43,006	4,52,768
Office Maintenance	2,30,909	4,15,735
Annual/Inagural/Felicitation	2,02,460	5,57,468
Seminar/Workshop/Competition	1,50,150	1,99,912
Audit Fees	1,21,000	1,15,000
Vehicle Maintenance	1,11,811	6,700
Clinic Rent [Jayadeva]	1,11,566	1,01,425
Clinical Expenses (Training)	91,000	15,000
Staff Welfare Expenses	72,022	612
Pooja Expenses	39,273	2,08,650
Telephone Expenses	38,284	31,412
Vehicle Insurance	34,482	34,236
Travelling & Conveyance	32,500	6,99,064
Water Expenses	30,717	27,921
Bank Charges	21,062	17,521
Legal & Consultancy Charges	15,000	3,60,000
Sport Expenses	10,000	-
Postage & Telegram	8,235	41,187
Professional Tax Renewal fees	2,500	17,205
Security Charges	-	10,26,043
House Keeping Charges	-	6,26,357
Building Insurance	-	83,878
<b>TOTAL</b>	<b>2,05,28,840</b>	<b>1,99,87,978</b>



CHILDREN'S EDUCATION SOCIETY(Regd.)  
# 40, 1 Phase, J P Nagar, Bangalore - 560 078

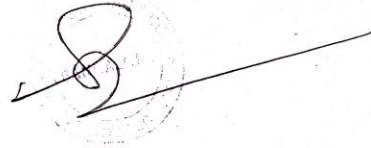
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THE OXFORD DENTAL COLLEGE & HOSPITAL  
10th Milestone, Bommanahalli, Hosur Road, Bangalore - 560068

NOTES TO INCOME & EXPENDITURE as at 31-03-2018

NOTE - 11  
EMPLOYEE BENEFIT EXPENSES

Particulars	31-03-2018	31-03-2017
Salary	5,10,44,384	5,74,67,548
Employer's contribution to EPF	9,04,452	8,00,666
Employer's contribution to ESI	9,01,584	4,35,298
Remuneration to President	6,00,000	6,00,000
<b>TOTAL</b>	<b>5,34,50,420</b>	<b>5,93,03,512</b>





**CHILDREN'S EDUCATION SOCIETY(Regd.)**  
# 40, I Phase, J P Nagar, Bangalore - 560 078

**THE OXFORD DENTAL COLLEGE & HOSPITAL**  
10th Milestone, Bommanahalli, Hosur Road, Bangalore - 560068

BALANCE SHEET as at 31/03/2019

SOURCES OF FUNDS	Note	31/03/2019 Rs.	31/03/2018 Rs.
Capital Account	2	54,95,559	(3,99,77,979)
Current Liabilities & Provisions	3	10,25,59,009	13,75,74,485
<b>TOTAL</b>		<b>10,80,54,568</b>	<b>9,75,96,507</b>

APPLICATION OF FUNDS	Note	31/03/2019 Rs.	31/03/2018 Rs.
Fixed Assets	4	6,28,88,947	6,93,44,357
Investments	5	51,40,989	47,84,177
Current Assets, Loans & Advances	6	70,86,157	96,07,986
Cash and Bank Balance	7	3,29,38,475	1,38,59,987
<b>TOTAL</b>		<b>10,80,54,568</b>	<b>9,75,96,507</b>

Significant Accounting Policies 1 - -

For Children's Education Society®

As per our report of even date  
for S. VENKATESAN & Co.,

S.N.V.L. Narasimha Raju  
PRESIDENT

A. Tho. S  
SECRETARY

  
S VENKATESAN

Partner

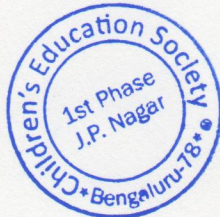
M.No. 9676

Firm Reg No.008708S

24.10.2019

UDIN No: 19009676 AAAA CJ6143

Place : Bangalore  
Date : 20/10/2019





**CHILDREN'S EDUCATION SOCIETY(Regd.)**  
# 40, I Phase, J P Nagar, Bangalore - 560 078

**THE OXFORD DENTAL COLLEGE & HOSPITAL**  
10th Milestone, Bommanahalli, Hosur Road, Bangalore - 560068

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31/03/2019

INCOME	Note	31/03/2019 Rs.	31/03/2018 Rs.
Fees Collections		16,91,93,420	15,65,80,231
Other Incomes	8	2,13,53,338	1,18,01,386
<b>TOTAL</b>	<b>( I )</b>	<b>19,05,46,758</b>	<b>16,83,81,617</b>

EXPENDITURE	Note	31/03/2019 Rs.	31/03/2018 Rs.
University Fees	9	30,47,390	24,28,714
Administration and Other Operating Expenses	10	1,86,23,490	2,05,28,840
Employee Benefit Expenses	11	5,22,10,104	5,34,50,420
Depreciation & Amortization Expenses	4	90,94,572	95,32,312
<b>TOTAL</b>	<b>( II )</b>	<b>8,29,75,556</b>	<b>8,59,40,286</b>

Excess/(Deficit) of Income over Expenditure  
Trf to Capital Account (I-II)

**10,75,71,203**      **8,24,41,331**

For Children's Education Society®

As per our report of even date  
for S. VENKATESAN & Co.,

S.N.V.L. Narasimha Raju  
PRESIDENT

A. Thas  
SECRETARY

S VENKATESAN

Partner

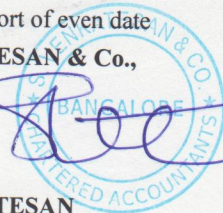
M.No. 9676

Firm Reg No.008708S

24.10.2019

Place : Bangalore

Date : 20/10/2019





**CHILDREN'S EDUCATION SOCIETY®**  
# 40, I PHASE, J P NAGAR, BANGALORE - 560 078

**The Oxford Dental College & Hospital**  
10<sup>th</sup> Milestone, Bommanahalli, Hosur Road, Bangalore – 560 068

**Note – 1**

**Significant Accounting Policies**

1. Accounts are prepared on historical cost convention and under accrual basis of accounting unless otherwise stated.
2. Fixed Assets are stated at cost of acquisition inclusive of duties, taxes incidental and direct expenses related to acquisition.
3. Depreciation is provided as per the rates provided in The Income Tax Act, 1961.
4. Investments are carried at cost. Interest on Investments is recognized on accrual basis.
5. Fees received from students for the Academic year commencing during the year is recognized as income for the year itself. The “Fees Collections” amount represent the amount of fees collected, net of fee concession and waives.
6. A sum of Rs.1,18,000/- represents provision towards audit fees.
7. Previous year figures have been regrouped/reclassified wherever necessary.

For Children's Education Society®

As per our report of even date  
for S.VENKATESAN & Co.,

*S.N.V.L. Narasimha Raju*  
PRESIDENT /

*A. Thas*  
SECRETARY

Place : Bangalore  
Date : 20-10-2019



*S. Venkatesan*  
S.VENKATESAN  
Partner

Membership.No.9676  
Firm Reg. No.008708S

*20.10.2019*



**CHILDREN'S EDUCATION SOCIETY(Regd.)**  
# 40, I Phase, J P Nagar, Bangalore - 560 078

**THE OXFORD DENTAL COLLEGE & HOSPITAL**  
10th Milestone, Bommanahalli, Hosur Road, Bangalore - 560068

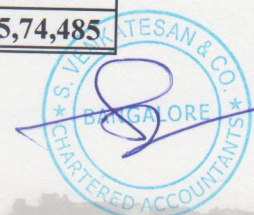
NOTES TO BALANCE SHEET as at 31/03/2019

NOTE - 2  
CAPITAL ACCOUNT

PARTICULARS	Note	31/03/2019 (Dr.) / Cr	31/03/2018 (Dr.) / Cr
By Balance B/d		(3,99,77,979)	(10,33,06,058)
To Excess/(Deficit) of Income over Expenditure - As per I/E A/c for the year		10,75,71,203	8,24,41,331
By Net Credit/(Debit) to Management		(6,20,97,665)	(1,91,13,251)
<b>TOTAL</b>		<b>54,95,559</b>	<b>(3,99,77,979)</b>

NOTE - 3  
CURRENT LIABILITIES & PROVISIONS

PARTICULARS	Note	31/03/2019	31/03/2018
Advance Tuition Fees - BDS		9,04,49,071	11,37,52,571
Advance Tuition Fees - MDS		15,41,350	1,33,67,350
Amount Refundable to Students		13,28,460	1,39,000
Caution Deposit - BDS		6,84,000	6,84,000
Exam Fee		5,69,550	-
Remuneration		3,63,113	4,42,828
Scholarship		1,28,620	1,56,120
Property Tax Payable		-	17,45,341
T.D.S.on Salary		1,23,862	89,410
Employer's ESI Payable		83,428	94,789
Employer's PF Payable		59,394	74,776
Employee's PF Payable		59,394	74,776
Employee's ESI Payable		30,797	34,984
Professional Tax payable		24,600	23,800
<b>Provision for Expenses:</b>			
Salary Payable		43,03,176	43,12,903
Power Charges Payable		1,81,692	3,18,207
Audit Fees Payable		1,18,000	1,18,000
Project Expenses	3.1	3,02,393	3,05,870
Creditors for Supplies	3.2	22,08,109	18,39,760
<b>TOTAL</b>		<b>10,25,59,009</b>	<b>13,75,74,485</b>





**CHILDREN'S EDUCATION SOCIETY(Regd.)**

# 40, I Phase, J P Nagar, Bangalore - 560 078

**THE OXFORD DENTAL COLLEGE & HOSPITAL**

10th Milestone, Bommanahalli, Hosur Road, Bangalore - 560068

NOTES TO BALANCE SHEET as at 31/03/2019

**CURRENT LIABILITIES & PROVISIONS**

Project Expenses - Note 3.1

<b>PARTICULARS</b>	<b>31/03/2019</b>	<b>31/03/2018</b>
Provision for Project Expenses - SOL	1,01,622	98,141
Provision for Project Expenses - OONC	93,722	18,745
Provision for Project Expenses - CCP	36,058	42,475
Provision for Project Expenses - APS	27,882	3,060
Provision for Project Expenses - ECC	21,850	34,121
Provision for Project Expenses - EEF	8,094	7,998
Provision for Project Expenses - MQW	6,856	45,414
Provision for Project Expenses - EDL	2,735	46,735
Provision for Project Expenses - EAE	1,743	1,650
Provision for Project Expenses - SRM	781	1,161
Provision for Project Expenses - ADS	721	713
Provision for Project Expenses - IOAD	172	55
Provision for Project Expenses - ETP	99	241
Provision for Project Expenses - ETIL	57	5,361
<b>TOTAL</b>	<b>3,02,393</b>	<b>3,05,870</b>





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**THE OXFORD DENTAL COLLEGE & HOSPITAL**

10th Milestone, Bommanahalli, Hosur Road, Bangalore - 560068

NOTES TO BALANCE SHEET as at 31/03/2019

**CURRENT LIABILITIES & PROVISIONS****Creditors for Supplies - Note 3.2**

<b>PARTICULARS</b>	<b>31/03/2019</b>	<b>31/03/2018</b>
M/s Best Dental & Surgical	4,15,404	2,06,910
M/s Rodricks Industries	3,25,250	-
M/s Sanmathi Enterprises	3,12,685	1,12,287
M/s D K Patel & Son	2,80,046	2,07,430
M/s Shreyas Enterprises	2,20,988	66,730
M/s AVCO Consultancy Services Pvt. Ltd.	1,54,000	1,63,184
M/s Sri Srinivasa Auto Diesel & Body Builder	1,35,826	-
M/s Pharmalines	1,17,125	1,01,228
M/s Meghana & Co.	93,024	4,39,940
M/s Balaji Printers	39,580	39,580
M/s The Prince Chemical Co.	19,824	-
M/s Southern Dental Corporation	15,444	43,730
M/s Vijay Dental Pvt.Ltd	14,585	-
M/s Fides dental Products & Services	13,866	-
M/s Ocean Air Solutions	12,508	-
M/s Sree Balaji Distillery Works & Chemicals	8,850	-
M/s Thaottathil Traders	8,090	-
M/s Maridi Eco Industries Pvt	8,000	8,000
M/s AKV Enterprises	5,000	-
M/s Ganapathyraja Enterprises	3,832	-
M/s Sindoor Sales	3,154	-
M/s SB News Paper Agency	1,028	-
M/s Raju Agencies	-	1,09,200
M/s J J Dental Corporation	-	97,530
M/s Suraksha Dental Lab	-	74,500
M/s Dental Lab Pvt. Ltd.	-	68,510
M/s The Oxford Enterprises	-	56,099
M/s Agfa Health Care India Pvt. Ltd	-	32,478
M/s Avinash Medicals	-	539
M/s K B Hardware	-	11,885
<b>TOTAL</b>	<b>22,08,109</b>	<b>18,39,760</b>





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THE OXFORD DENTAL COLLEGE & HOSPITAL  
10th Milestone, Bommanahalli, Hosur Road, Bangalore - 560068

NOTES TO BALANCE SHEET as at 31/03/2019

NOTE - 4  
FIXED ASSETS

SL. No.	Particulars	W.D.V as on 01/04/2018	Additions During the year	Total	Depreciation		W.D.V as on 31/03/2019
					31/03/2019	31/03/2018	
1	AV Equipment	75,303	-	75,303	11,295	13,289	64,008
2	Borewell	4,919	-	4,919	738	868	4,181
3	Computers	17,203	-	17,203	6,881	11,469	10,322
4	Building at Bommanahalli (Consisting of Ground & 8th Floors)	4,08,79,981	-	4,08,79,981	40,87,998	45,42,220	3,67,91,983
5	Dental Chairs	67,40,967	-	67,40,967	10,11,145	11,89,582	57,29,822
6	Furniture & Fixtures	26,58,938	-	26,58,938	2,65,894	2,95,438	23,93,044
7	Lab Equipment	1,21,43,120	38,912	1,21,82,032	18,27,305	21,42,903	1,03,54,727
8	Library Books	39,43,472	-	39,43,472	5,91,521	6,95,907	33,51,951
9	Lifts	2,90,740	-	2,90,740	43,611	51,307	2,47,129
10	OT Equipment	8,60,250	-	8,60,250	1,29,038	1,51,809	7,31,212
11	Office Equipment	4,85,104	-	4,85,104	72,766	82,342	4,12,338
12	Plant & Machinery	5,50,703	-	5,50,703	82,605	97,183	4,68,098
13	Telephone/Mobile Hand Set	29,700	-	29,700	4,455	5,241	25,245
14	Pump Sets & Motors	10,676	-	10,676	1,601	1,884	9,075
15	Vehicle-Mobile Van [KA - 05 AD 9459]	5,774	-	5,774	1,732	2,475	4,042
16	Vehicle-Water Tank [KA - 05 D 9045]	2,183	-	2,183	655	935	1,528
17	Air Conditioner	12,010	-	12,010	1,201	1,334	10,809
18	Printer	21,046	-	21,046	3,157	3,714	17,889
19	Softwares	21,310	-	21,310	8,524	14,207	12,786
20	VEHICLE - WATER TANK KA 05 D 4590	10,954	-	10,954	3,286	4,694	7,668
21	VEHICLE - WATER TANK KA 51 9045	19,628	-	19,628	5,888	8,412	13,740
22	VEHICLE - MOBILE VAN KA 51 D 4959	4,60,964	26,00,250	30,61,214	9,18,364	1,97,556	21,42,850
23	GENERATOR SET	99,412	-	99,412	14,912	17,543	84,500
<b>GRAND TOTAL</b>		<b>6,93,44,357</b>	<b>26,39,162</b>	<b>7,19,83,519</b>	<b>90,94,572</b>	<b>95,32,312</b>	<b>6,28,88,947</b>

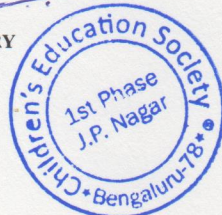
For Children's Education Society®

As per our report of even date for S.VENKATESAN & Co.,

S.N.V.L. Narasimha Raju  
PRESIDENT

A. Tha. S  
SECRETARY

Place : Bangalore  
Date : 20/10/2019



S VENKATESAN  
Partner  
M.No. 9676  
Firm Reg No.008708S

24.10.2019



**CHILDREN'S EDUCATION SOCIETY(Regd.)**  
# 40, I Phase, J P Nagar, Bangalore - 560 078

**THE OXFORD DENTAL COLLEGE & HOSPITAL**  
10th Milestone, Bommanahalli, Hosur Road, Bangalore - 560068

NOTES TO BALANCE SHEET as at 31/03/2019

**NOTE - 5**  
**INVESTMENTS**

<b>Particulars</b>	<b>Note</b>	<b>31/03/2019</b>	<b>31/03/2018</b>
<b>Vijaya Cash Certificate</b>			
(a) VSU - 141002751000005 (Including Interest Accrued)		36,87,162	34,04,210
(b) V C C 102003291001097 (Including Interest Accrued)		10,87,993	10,37,060
(c) V C C 102003291000800 (Including Interest Accrued)		3,65,834	3,42,907
<b>TOTAL</b>		<b>51,40,989</b>	<b>47,84,177</b>

**NOTE - 6**  
**CURRENT ASSETS, LOANS & ADVANCES**

<b>PARTICULARS</b>	<b>Note</b>	<b>31/03/2019</b>	<b>31/03/2018</b>
Fees Receivable		59,46,410	39,43,123
Advance Paid to Suppliers	<b>6.1</b>	-	38,48,305
Advance Paid to University	<b>6.2</b>	-	6,27,500
Endowment Fund - Scholarship	<b>6.3</b>	4,24,292	4,26,167
KPTCL Deposits		4,14,214	4,14,214
Salary Advance		2,00,000	2,00,000
Receipts from Patients [Jayadeva] Receivable		37,116	60,544
General Advance		64,125	88,133
<b>TOTAL</b>		<b>11,39,747</b>	<b>56,64,863</b>





**CHILDREN'S EDUCATION SOCIETY(Regd.)**

# 40, I Phase, J P Nagar, Bangalore - 560 078

**THE OXFORD DENTAL COLLEGE & HOSPITAL**

10th Milestone, Bommanahalli, Hosur Road, Bangalore - 560068

NOTES TO BALANCE SHEET as at 31/03/2019

**CURRENT ASSETS, LOANS & ADVANCES**

Note - 6.1

**ADVANCE PAID TO SUPPLIERS**

Particulars	31/03/2019	31/03/2018
M/s Rodricks Industries	-	22,75,000
M/s Arvind Prakashan	-	15,73,305
<b>Total</b>	<b>-</b>	<b>38,48,305</b>

Note - 6.2

**ADVANCE PAID TO UNIVERSITY**

Particulars	31/03/2019	31/03/2018
Adv. Affiliation Fee		4,70,000
Adv. Helinet Fee - BDS & MDS		1,30,000
Adv. Renewal Fees		27,500
<b>Total</b>	<b>-</b>	<b>6,27,500</b>

Note - 6.3

**ENDOWMENT FUND**

Particulars	31/03/2019	31/03/2018
Scholarship F D A/c No.83/98 [ 1410021000044]	5,00,000	5,00,000
Vijaya Bank S B A/c No.8560	4,69,228	4,25,110
Int. Accrued On F D A/c No.83/98		
T D S On F D No.83/98[141002050000019] [ 1410021000044]	2,841	2,841
	-	-
	9,72,069	9,27,951
Less: Scholarship Due [INT 83/98]	5,47,777	5,01,784
<b>TOTAL</b>	<b>4,24,292</b>	<b>4,26,167</b>





**CHILDREN'S EDUCATION SOCIETY(Regd.)**  
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**THE OXFORD DENTAL COLLEGE & HOSPITAL**  
10th Milestone, Bommanahalli, Hosur Road, Bangalore - 560068

NOTES TO BALANCE SHEET as at 31/03/2019

NOTE - 7  
CASH AND BANK BALANCES

Particulars	31/03/2019	31/03/2018
Cash	10,786	10,436
Vijaya Bank SB A/c No .181801011005064	1,50,48,276	35,89,485
Vijaya Bank SB A/c No .181801011005271	44,10,189	23,96,717
Vijaya Bank SB A/c No .181801011001530	43,29,675	33,46,101
Vijaya Bank SB A/c No .181801011000702	30,24,571	15,91,662
Vijaya Bank SB A/c No .181801011000033	26,25,093	19,09,980
Vijaya Bank SB A/c No. 181801011005521	10,16,568	-
Vijaya Bank SB A/c No. 181801011005522	7,76,527	-
Vijaya Bank SB A/c No. 181801011000167	7,40,672	5,92,527
Vijaya Bank SB A/c No .141001011006209	6,17,349	84,056
Vijaya Bank SB A/c No .141001010005753	76,507	73,887
Vijaya Bank SB A/c No .1436 [Ozone2007]	17,607	17,003
<b>Project Bank Accounts</b>		
Vijaya Bank SB A/c No.181801011004602	1,01,622	98,141
Vijaya Bank SB A/c No.181801011004595	93,722	18,745
Vijaya Bank SB A/c No.181801011004606	27,882	3,060
Vijaya Bank SB A/c No.181801011004610	6,856	45,414
Vijaya Bank SB A/c No.181801011004614	4,307	16,578
Vijaya Bank SB A/c No.181801011004605	3,235	47,235
Vijaya Bank SB A/c No.181801011004608	2,394	2,298
Vijaya Bank SB A/c No.181801011004607	1,743	1,650
Vijaya Bank SB A/c No.181801011004609	1,028	7,445
Vijaya Bank SB A/c No.181801011004604	578	461
Vijaya Bank SB A/c No.181801011004611	557	5,861
Vijaya Bank SB A/c No.181801011004601	439	581
Vijaya Bank SB A/c No.181801011004600	218	210
Vijaya Bank SB A/c No.181801011004613	73	453
<b>TOTAL</b>	<b>3,29,38,475</b>	<b>1,38,59,987</b>





**CHILDREN'S EDUCATION SOCIETY(Regd.)**  
# 40, I Phase, J P Nagar, Bangalore - 560 078

**THE OXFORD DENTAL COLLEGE & HOSPITAL**  
10th Milestone, Bommanahalli, Hosur Road, Bangalore - 560068

NOTES TO INCOME & EXPENDITURE as at 31/03/2019

NOTE - 8  
OTHER INCOME

Particulars	31/03/2019	31/03/2018
Receipts from Patients	1,21,57,645	96,29,653
Repeaters Fees	46,40,605	-
Dental skill training	16,42,780	-
SB Interest	9,66,486	6,77,616
Receipts from Patients[Jayadeva]	6,88,745	5,75,937
Project Grants Received	4,79,238	3,53,201
Interest on Deposits	3,97,688	3,79,949
Internship	2,00,000	1,50,000
Miscellaneous Income	1,80,151	35,030
<b>TOTAL</b>	<b>2,13,53,338</b>	<b>1,18,01,386</b>





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**THE OXFORD DENTAL COLLEGE & HOSPITAL**

10th Milestone, Bommanahalli, Hosur Road, Bangalore - 560068

NOTES TO INCOME & EXPENDITURE as at 31/03/2019

NOTE - 9  
UNIVERSITY FEES

Particulars	31/03/2019	31/03/2018
<b><u>University Fees - MDS</u></b>		
University Fees	7,80,000	-
Helinet Fees	2,63,000	1,13,000
Affiliation fees	1,80,000	-
Admission Fees	28,000	6,15,814
Registration & Renewal Fees	27,500	1,98,000
Admission Fees & Service Charges	-	1,50,000
Eligibility Fees	-	21,000
<b><u>University Fees - BDS</u></b>		
University Fees - BDS	4,30,200	-
Admission Fees	3,59,100	4,20,900
Helinet Fees	3,48,000	4,13,500
Annual Fees	2,90,000	40,000
Affiliation Fees	2,90,000	-
KEA Processing Fees	20,590	-
Application Fees	1,000	2,000
Eligibility Fees	-	3,04,000
Registration & Renewal Fees	-	1,00,000
<b><u>University Fees - Paramedical</u></b>		
Registration & Renewal Fees	30,000	50,500
<b>TOTAL</b>	<b>30,47,390</b>	<b>24,28,714</b>





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**THE OXFORD DENTAL COLLEGE & HOSPITAL**

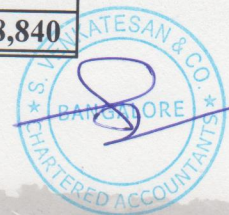
10th Milestone, Bommanahalli, Hosur Road, Bangalore - 560068

NOTES TO BALANCE SHEET as at 31/03/2019

## NOTE - 10

## ADMINISTRATION AND OTHER OPERATING EXPENSES

Particulars	31/03/2019	31/03/2018
Lab Maintenance & Consumables	77,17,481	1,05,81,145
Power Charges	23,12,022	23,37,373
News paper & Periodicals	15,93,421	11,90,289
Vehicle Maintenance	10,71,607	1,11,811
Repairs & Maintenance	8,57,525	3,07,418
Examination Expenses	6,99,907	7,59,906
Printing & Stationery	6,77,788	7,72,818
Implant Training Programme	6,70,000	-
Project Grants Paid	4,79,238	3,53,219
Petrol & Diesel Expenses	4,46,507	-
Annual Maintenance Charges	4,21,916	2,43,006
Property Tax	2,90,290	17,45,341
Office Maintenance	2,28,440	2,30,909
Annual/Inagural/Felicitation	1,79,205	2,02,460
Clinic Rent [Jayadeva]	1,60,149	1,11,566
Internet Charges	1,38,651	-
Audit Fees	1,18,000	1,21,000
Membership & Subscription	1,00,000	3,30,242
Seminar/Workshop/Competition	65,719	1,50,150
Staff Welfare Expenses	65,254	72,022
Building Insurance	57,171	-
Travelling & Conveyance	56,454	32,500
Telephone Expenses	39,542	38,284
Generator Maintenance	38,361	-
Bank Charges	36,712	21,062
Water Expenses	33,801	30,717
Advertisement Expenses	30,000	2,55,000
Pooja Expenses	16,516	39,273
Inspection Expenses	12,653	3,30,112
Student Welfare Expenses	5,130	-
Professional Tax Renewal fees	2,500	2,500
Postage & Telegram	1,530	8,235
Legal & Consultancy Charges	-	15,000
Sport Expenses	-	10,000
Clinical Expenses (Training)	-	91,000
Vehicle Insurance	-	34,482
<b>TOTAL</b>	<b>1,86,23,490</b>	<b>2,05,28,840</b>





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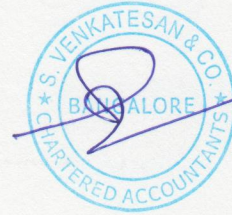
10th Milestone, Bommanahalli, Hosur Road, Bangalore - 560068

NOTES TO BALANCE SHEET as at 31/03/2019

NOTE - 11

EMPLOYEE BENEFIT EXPENSES

Particulars	31/03/2019	31/03/2018
Salary	4,97,97,945	5,10,44,384
Employer's contribution to ESI	10,35,096	9,01,584
Employer's contribution to EPF	7,77,063	9,04,452
Remuneration to President	6,00,000	6,00,000
<b>TOTAL</b>	<b>5,22,10,104</b>	<b>5,34,50,420</b>



**CHILDREN'S EDUCATION SOCIETY(Regd.)**

# 40, I Phase, J P Nagar, Bangalore - 560 078

**THE OXFORD DENTAL COLLEGE**

10th Milestone, Bommanahalli, Hosur Road, Bangalore - 560068

BALANCE SHEET as at 31/03/2020

SOURCES OF FUNDS	Note	31/03/2020 Rs.	31/03/2019 Rs.
Capital Account	2	4,64,27,294	54,95,559
Current Liabilities & Provisions	3	9,21,35,989	10,25,59,009
<b>TOTAL</b>		<b>13,85,63,283</b>	<b>10,80,54,568</b>

APPLICATION OF FUNDS	Note	31/03/2020 Rs.	31/03/2019 Rs.
Fixed Assets	4	5,59,19,887	6,28,88,947
Investments	5	2,59,90,114	51,40,989
Current Assets, Loans & Advances	6	1,58,46,154	70,86,157
Cash and Bank Balance	7	4,08,07,128	3,29,38,475
<b>TOTAL</b>		<b>13,85,63,283</b>	<b>10,80,54,568</b>

Significant Accounting Policies 1 - -

For Children's Education Society®

As per our report of even date  
for S. VENKATESAN & Co.,

S.N.V.L. Narasimha Raju  
PRESIDENT

A. Thas  
SECRETARY

V. Venkatarasimhan  
Partner

M.No. 212985

Firm Reg No.008708S

UBIN: 20212985AAAABZ7209

Place : Bangalore

Date : 29/10/2020

10 NOV 2020



10 NOV 2020



**CHILDREN'S EDUCATION SOCIETY(Regd.)**

# 40, I Phase, J P Nagar, Bangalore - 560 078

**THE OXFORD DENTAL COLLEGE**

10th Milestone, Bommanahalli, Hosur Road, Bangalore - 560068

**INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31/03/2020**

INCOME	Note	31/03/2020 Rs.	31/03/2019 Rs.
Fees Collections		18,47,52,486	17,38,34,025
Other Incomes	8	1,66,30,334	1,67,12,733
<b>TOTAL</b>	<b>(I)</b>	<b>20,13,82,820</b>	<b>19,05,46,758</b>

EXPENDITURE	Note	31/03/2020 Rs.	31/03/2019 Rs.
University Fees	9	26,25,900	30,47,390
Administration and Other Operating Expenses	10	1,47,73,604	1,86,23,490
Employee Benefit Expenses	11	5,13,29,404	5,22,10,104
Depreciation & Amortization Expenses	4	79,50,336	90,94,572
<b>TOTAL</b>	<b>(II)</b>	<b>7,66,79,244</b>	<b>8,29,75,556</b>

**Excess/(Deficit) of Income over Expenditure****Trf to Capital Account (I-II)****12,47,03,576 10,75,71,203**

For Children's Education Society®

As per our report of even date  
for S. VENKATESAN & Co.,

10 NOV 2020

  
V. VENKATANARASIMHAN

Partner

M.No. 212985

Firm Reg No.008708S

  
S.N.U.L. Narasimha Raju  
PRESIDENT  
A. Thas  
SECRETARY

Place : Bangalore

Date : 29/10/2020

10 NOV 2020





**CHILDREN'S EDUCATION SOCIETY®**  
# 40, I PHASE, J P NAGAR, BANGALORE - 560 078

**The Oxford Dental College**  
10<sup>th</sup> Milestone, Bommanahalli, Hosur Road, Bangalore – 560 068

**Note – 1**

**Significant Accounting Policies for the year ended 31/03/2020**

1. Accounts are prepared on historical cost convention and under accrual basis of accounting unless otherwise stated.
2. Fixed Assets are stated at cost of acquisition inclusive of duties, taxes incidental and direct expenses related to acquisition.
3. Depreciation is provided as per the rates provided in The Income Tax Act, 1961.
4. Investments are carried at cost. Interest on Investments is recognized on accrual basis.
5. Fees received from students for the Academic year commencing during the year is recognized as income for the year itself. The “Fees Collections” amount represent the amount of fees collected, net of fee concession and waivers.
6. A sum of Rs.1,18,000/- represents provision towards audit fees.
7. Previous year figures have been regrouped/reclassified wherever necessary.

For Children's Education Society®

As per our report of even date  
for S.VENKATESAN & Co.,

*S.N.V.L. Narasimha Raju*  
PRESIDENT /

*Artha S*  
SECRETARY

*V. Venkatesanarashimhan*  
V.VENKATANARASIMHAN  
Partner  
Membership.No.212985  
Firm Reg. No.008708S  
10 NOV 2020

Place : Bangalore  
Date : 29/10/2020  
10 NOV 2020



**CHILDREN'S EDUCATION SOCIETY(Regd.)**

# 40, I Phase, J P Nagar, Bangalore - 560 078

**THE OXFORD DENTAL COLLEGE**

10th Milestone, Bommanahalli, Hosur Road, Bangalore - 560068

## NOTES TO BALANCE SHEET as at 31/03/2020

NOTE - 2  
CAPITAL ACCOUNT

PARTICULARS	Note	31/03/2020 (Dr.) / Cr	31/03/2019 (Dr.) / Cr
By Balance B/d		54,95,559	(3,99,77,979)
To Excess/(Deficit) of Income over Expenditure - As per I/E A/c for the year		12,47,03,576	10,75,71,203
By Net Credit/(Debit) to Management		(8,37,71,841)	(6,20,97,665)
<b>TOTAL</b>		<b>4,64,27,294</b>	<b>54,95,559</b>

NOTE - 3  
CURRENT LIABILITIES & PROVISIONS

PARTICULARS	Note	31/03/2020	31/03/2019
Advance Tuition Fees - BDS		8,68,56,801	9,04,49,071
Advance Tuition Fees - MDS		5,31,350	15,41,350
Amount Refundable to Students		17,49,345	13,28,460
Caution Deposit - BDS		6,84,000	6,84,000
Exam Fee		6,60,060	5,69,550
Remuneration		4,35,659	3,63,113
Scholarship		1,57,870	1,28,620
<b>Statutory Payables :</b>			
Employer's PF Payable		85,000	59,394
Employee's PF Payable		85,000	59,394
Employer's ESI Payable		62,562	83,428
T.D.S.on Salary		42,678	1,23,862
Professional Tax payable		23,200	24,600
Employee's ESI Payable		14,500	30,797
<b>Provision for Expenses:</b>			
Audit Fees Payable		1,18,000	1,18,000
Power Charges Payable		93,446	1,81,692
Salary Payable		-	43,03,176
Creditors for Supplies	3.1	3,64,830	22,08,109
Project Expenses	3.2	1,71,688	3,02,393
<b>TOTAL</b>		<b>9,21,35,989</b>	<b>10,25,59,009</b>





**CHILDREN'S EDUCATION SOCIETY(Regd.)**

# 40, I Phase, J P Nagar, Bangalore - 560 078

**THE OXFORD DENTAL COLLEGE**

10th Milestone, Bommanahalli, Hosur Road, Bangalore - 560068

NOTES TO BALANCE SHEET as at 31/03/2020

**CURRENT LIABILITIES & PROVISIONS**

## Creditors for Supplies - Note 3.1

<b>PARTICULARS</b>	<b>31/03/2020</b>	<b>31/03/2019</b>
M/s Rodricks Industries	3,25,250	3,25,250
M/s Balaji Printers	39,580	39,580
M/s Sri Srinivasa Auto Diesel & Body Builder	-	1,35,826
M/s Best Dental & Surgical	-	4,15,404
M/s Sanmathi Enterprises	-	3,12,685
M/s D K Patel & Son	-	2,80,046
M/s Shreyas Enterprises	-	2,20,988
M/s AVCO Consultancy Services Pvt. Ltd.	-	1,54,000
M/s Pharmalines	-	1,17,125
M/s Meghana & Co.	-	93,024
M/s The Prince Chemical Co.	-	19,824
M/s Southern Dental Corporation	-	15,444
M/s Vijay Dental Pvt.Ltd	-	14,585
M/s Fides dental Products & Services	-	13,866
M/s Ocean Air Solutions	-	12,508
M/s Sree Balaji Distillery Works & Chemicals	-	8,850
M/s Thaottathil Traders	-	8,090
M/s Maridi Eco Industries Pvt	-	8,000
M/s AKV Enterprises	-	5,000
M/s Ganapathyraja Enterprises	-	3,832
M/s Sindoor Sales	-	3,154
M/s SB News Paper Agency	-	1,028
<b>TOTAL</b>	<b>3,64,830</b>	<b>22,08,109</b>



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# 40, I Phase, J P Nagar, Bangalore - 560 078

**THE OXFORD DENTAL COLLEGE**

10th Milestone, Bommanahalli, Hosur Road, Bangalore - 560068

NOTES TO BALANCE SHEET as at 31/03/2020

**CURRENT LIABILITIES & PROVISIONS**

Project Expenses - Note 3.2

<b>PARTICULARS</b>	<b>31/03/2020</b>	<b>31/03/2019</b>
Provision for Project Expenses - SOL	1,01,622	1,01,622
Provision for Project Expenses - CCP	35,942	36,058
Provision for Project Expenses - APS	28,919	27,882
Provision for Project Expenses - MQW	3,061	6,856
Provision for Project Expenses - EAE	1,414	1,743
Provision for Project Expenses - ADS	730	721
Provision for Project Expenses - EEF	-	8,094
Provision for Project Expenses - OONC	-	93,722
Provision for Project Expenses - ECC	-	21,850
Provision for Project Expenses - EDL	-	2,735
Provision for Project Expenses - SRM	-	781
Provision for Project Expenses - IOAD	-	172
Provision for Project Expenses - ETP	-	99
Provision for Project Expenses - ETIL	-	57
<b>TOTAL</b>	<b>1,71,688</b>	<b>3,02,393</b>





CHILDREN'S EDUCATION SOCIETY(Regd.)

# 40, I Phase, J P Nagar, Bangalore - 560 078

THE OXFORD DENTAL COLLEGE

10th Milestone, Bommanahalli, Hosur Road, Bangalore - 560068

NOTES TO BALANCE SHEET as at 31/03/2020

NOTE - 4  
FIXED ASSETS

SL. No.	Particulars	W.D.V as on 01/04/2019	Additions During the year	Total	Depreciation		W.D.V as on 31/03/2020
					31/03/2020	31/03/2019	
1	DENTAL BUILDING BOMMANAHALLI	3,67,91,983	-	3,67,91,983	36,79,198	40,87,998	3,31,12,785
2	FURNITURE & FITTINGS	23,93,044	-	23,93,044	2,39,304	2,65,894	21,53,740
3	AIR CONDITIONER	10,809	-	10,809	1,621	1,201	9,188
4	AV EQUIPMENT	64,008	20,426	84,434	11,133	11,295	73,301
5	BOREWELL	4,181	-	4,181	627	738	3,554
6	DENTAL CHAIRS	57,29,822	-	57,29,822	8,59,473	10,11,145	48,70,349
7	LAB EQUIPMENT	1,03,54,727	9,52,000	1,13,06,727	16,96,009	18,27,305	96,10,718
8	LIBRARY BOOKS	33,51,951	-	33,51,951	5,02,793	5,91,521	28,49,158
9	LIFTS	2,47,129	-	2,47,129	37,069	43,611	2,10,060
10	OT EQUIPMENT	7,31,212	-	7,31,212	1,09,682	1,29,038	6,21,530
11	OFFICE EQUIPMENT	4,12,338	8,850	4,21,188	62,515	72,766	3,58,673
12	PLANT & MACHINERY	4,68,098	-	4,68,098	70,215	82,605	3,97,883
13	MOBILE HAND SET	25,245	-	25,245	3,787	4,455	21,458
14	PUMP SETS & MOTORS	9,075	-	9,075	1,361	1,601	7,714
15	PRINTER	17,889	-	17,889	2,683	3,157	15,206
16	GENERATOR SET	84,500	-	84,500	12,675	14,912	71,825
17	VEH-MOBILE VAN KA-05 AD 9459	4,042	-	4,042	1,213	1,732	2,829
18	VEHICLE - WATER TANK KA 05 D 9045	1,528	-	1,528	458	655	1,070
19	VEHICLE - WATER TANK KA 05 D 4590	7,668	-	7,668	2,300	3,286	5,368
20	VEHICLE - WATER TANK KA 51 9045	13,740	-	13,740	4,122	5,888	9,618
21	VEHICLE - MOBILE VAN KA 51 D 4959	21,42,850	-	21,42,850	6,42,855	9,18,364	14,99,995
22	COMPUTERS	10,322	-	10,322	4,129	6,881	6,193
23	SOFTWARES	12,786	-	12,786	5,114	8,524	7,672
	<b>GRAND TOTAL</b>	<b>6,28,88,947</b>	<b>9,81,276</b>	<b>6,38,70,223</b>	<b>79,50,336</b>	<b>90,94,572</b>	<b>5,59,19,887</b>

For Children's Education Society®

As per our report of even date  
for S.VENKATESAN & Co.,

S.N.U.L. Narasimha Raju

PRESIDENT

A. Thas

SECRETARY

V. Venkatesanarasi

V. VENKATANARASIMHAN

Partner

M.No. 212985

Firm Reg No.008708S



10 NOV 2020

Place : Bangalore

Date : 29/10/2020

10 NOV 2020



**CHILDREN'S EDUCATION SOCIETY(Regd.)**

# 40, I Phase, J P Nagar, Bangalore - 560 078

**THE OXFORD DENTAL COLLEGE**

10th Milestone, Bommanahalli, Hosur Road, Bangalore - 560068

## NOTES TO BALANCE SHEET as at 31/03/2020

NOTE - 5  
INVESTMENTS

Particulars	Note	31/03/2020	31/03/2019
<b>Vijaya Cash Certificate</b>			
(a) FD - 181801644000008 (Including Interest Accrued)		2,05,38,157	-
(b) VSU - 141002751000005 (Including Interest Accrued)		39,14,161	36,87,162
(c) V C C 102003291001097 (Including Interest Accrued)		11,55,267	10,87,993
(d) V C C 102003291000800 (Including Interest Accrued)		3,82,529	3,65,834
<b>TOTAL</b>		<b>2,59,90,114</b>	<b>51,40,989</b>

NOTE - 6  
CURRENT ASSETS, LOANS & ADVANCES

PARTICULARS	Note	31/03/2020	31/03/2019
Fees Receivable		1,18,46,162	59,46,410
Advance Paid to Suppliers	6.1	30,48,358	-
Endowment Fund - Scholarship	6.2	4,20,543	4,24,292
KPTCL Deposits		4,14,214	4,14,214
General Advance		71,185	64,125
Receipts from Patients[Jayadeva] Receivable		45,692	37,116
Salary Advance		-	2,00,000
<b>TOTAL</b>		<b>1,58,46,154</b>	<b>70,86,157</b>





**CHILDREN'S EDUCATION SOCIETY(Regd.)**

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**THE OXFORD DENTAL COLLEGE**

10th Milestone, Bommanahalli, Hosur Road, Bangalore - 560068

NOTES TO BALANCE SHEET as at 31/03/2020

## CURRENT ASSETS, LOANS &amp; ADVANCES

Note - 6.1

## ADVANCE PAID TO SUPPLIERS

Particulars	31/03/2020	31/03/2019
M/s Confident Dental Equipment	20,00,000	-
M/s Arvind Prakashan	8,50,000	-
M/s SKF Elixer India Pvt Ltd	1,18,000	-
M/s.Transasia Bio-Medicals Ltd.	80,358	-
<b>Total</b>	<b>30,48,358</b>	<b>-</b>

Note - 6.2

## ENDOWMENT FUND

Particulars	31/03/2020	31/03/2019
Scholarship F D A/c No.83/98 [ 1410021000044]	5,00,000	5,00,000
Vijaya Bank S B A/c No.8560	5,20,618	4,69,228
Int. Accrued On F D A/c No.83/98		
T D S On F D No.83/98[141002050000019] [ 1410021000044]	2,841	2,841
	10,23,459	9,72,069
Less: Scholarship Due [INT 83/98]	6,02,916	5,47,777
<b>TOTAL</b>	<b>4,20,543</b>	<b>4,24,292</b>



**CHILDREN'S EDUCATION SOCIETY(Regd.)**

# 40, I Phase, J P Nagar, Bangalore - 560 078

**THE OXFORD DENTAL COLLEGE**

10th Milestone, Bommanahalli, Hosur Road, Bangalore - 560068

## NOTES TO BALANCE SHEET as at 31/03/2020

## NOTE - 7

## CASH AND BANK BALANCES

Particulars	31/03/2020	31/03/2019
Cash	-	10,786
Vijaya Bank SB A/c No .181801011005064	1,83,47,507	1,50,48,276
Vijaya Bank SB A/c No .181801011005271	62,76,348	44,10,189
Vijaya Bank SB A/c No .181801011001530	57,16,325	43,29,675
Vijaya Bank SB A/c No .181801011000033	31,92,190	26,25,093
Vijaya Bank SB A/c No. 181801011005522	29,88,146	7,76,527
Vijaya Bank SB A/c No. 181801011005521	13,78,424	10,16,568
Vijaya Bank SB A/c No .181801011000702	12,70,315	30,24,571
Vijaya Bank SB A/c No. 181801011000167	8,58,668	7,40,672
Vijaya Bank SB A/c No .141001011006209	6,46,853	6,17,349
Vijaya Bank SB A/c No .141001010005753	79,348	76,507
Vijaya Bank SB A/c No .1436 [Ozone2007]	18,261	17,607
<b>Project Bank Accounts</b>		
Vijaya Bank SB A/c No.181801011004606	28,919	27,882
Vijaya Bank SB A/c No.181801011004610	3,061	6,856
Vijaya Bank SB A/c No.181801011004607	1,414	1,743
Vijaya Bank SB A/c No.181801011004609	912	1,028
Vijaya Bank SB A/c No.181801011004600	227	218
Vijaya Bank SB A/c No.181801011004605	152	3,235
Vijaya Bank SB A/c No.181801011004601	58	439
Vijaya Bank SB A/c No.181801011004602	-	1,01,622
Vijaya Bank SB A/c No.181801011004595	-	93,722
Vijaya Bank SB A/c No.181801011004614	-	4,307
Vijaya Bank SB A/c No.181801011004608	-	2,394
Vijaya Bank SB A/c No.181801011004604	-	578
Vijaya Bank SB A/c No.181801011004611	-	557
Vijaya Bank SB A/c No.181801011004613	-	73
<b>TOTAL</b>	<b>4,08,07,128</b>	<b>3,29,38,475</b>





**CHILDREN'S EDUCATION SOCIETY(Regd.)**

# 40, I Phase, J P Nagar, Bangalore - 560 078

**THE OXFORD DENTAL COLLEGE**

10th Milestone, Bommanahalli, Hosur Road, Bangalore - 560068

NOTES TO INCOME & EXPENDITURE as at 31/03/2020

NOTE - 8

**OTHER INCOME**

<b>Particulars</b>	<b>31/03/2020</b>	<b>31/03/2019</b>
Receipts from Patients	1,25,35,962	1,21,57,645
SB Interest	17,33,763	9,66,486
Interest on Deposits	9,43,472	3,97,688
Receipts from Patients[Jayadeva]	6,50,206	6,88,745
Dental skill training	3,17,303	16,42,780
Miscellaneous Income	2,16,171	1,80,151
Project Grants Received	1,83,457	4,79,238
Internship	50,000	2,00,000
<b>TOTAL</b>	<b>1,66,30,334</b>	<b>1,67,12,733</b>



**CHILDREN'S EDUCATION SOCIETY(Regd.)**

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**THE OXFORD DENTAL COLLEGE**

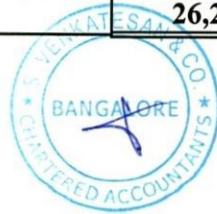
10th Milestone, Bommanahalli, Hosur Road, Bangalore - 560068

NOTES TO INCOME &amp; EXPENDITURE as at 31/03/2020

## NOTE - 9

## UNIVERSITY FEES

Particulars	31/03/2020	31/03/2019
<b>University Fees - MDS</b>		
KEA Processing Fees	7,51,500	-
University Fees	2,90,000	7,80,000
Affiliation fees	1,80,000	1,80,000
Helinet Fees	1,30,000	2,63,000
Admission Fees	-	28,000
Registration & Renewal Fees	-	27,500
<b>University Fees - BDS</b>		
Admission Fees	4,69,350	3,59,100
KEA Processing Fees	4,48,200	20,590
Helinet Fees	2,83,500	3,48,000
University Fees - BDS	59,750	4,30,200
Annual Fees	-	2,90,000
Affiliation Fees	-	2,90,000
Application Fees		1,000
<b>University Fees - Paramedical</b>		
Registration & Renewal Fees	13,600	30,000
<b>TOTAL</b>	<b>26,25,900</b>	<b>30,47,390</b>





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# 40, I Phase, J P Nagar, Bangalore - 560 078

**THE OXFORD DENTAL COLLEGE**

10th Milestone, Bommanahalli, Hosur Road, Bangalore - 560068

## NOTES TO BALANCE SHEET as at 31/03/2020

## NOTE - 10

## ADMINISTRATION AND OTHER OPERATING EXPENSES

Particulars	31/03/2020	31/03/2019
Lab Maintenance & Consumables	77,36,393	77,17,481
Power Charges	17,06,745	23,12,022
Property Tax	7,46,221	2,90,290
Vehicle Maintenance	7,07,135	10,71,607
Petrol & Diesel Expenses	5,05,301	4,46,507
Repairs & Maintenance	3,75,912	8,57,525
Examination Expenses	3,75,451	6,99,907
Printing & Stationery	3,36,817	6,77,788
Advertisement Expenses	3,07,671	30,000
Annual/Inagural/Felicitation	2,92,105	1,79,205
Project Grants Paid	2,62,664	4,79,238
Office Maintenance	2,36,112	2,28,440
Annual Maintenance Charges	2,05,565	4,21,916
Clinic Rent [Jayadeva]	1,59,288	1,60,149
Travelling & Conveyance	1,51,884	56,454
Audit Fees	1,18,000	1,18,000
Membership & Subscription	1,00,000	1,00,000
Building Insurance	60,663	57,171
Seminar/Workshop/Competition	58,110	65,719
Staff Welfare Expenses	50,468	65,254
Legal & Consultancy Charges	50,000	-
Inspection Expenses	43,945	12,653
Bank Charges	41,072	36,712
Telephone Expenses	37,455	39,542
Water Expenses	37,194	33,801
Sport Expenses	31,132	-
Generator Maintenance	19,551	38,361
News paper & Periodicals	11,390	15,93,421
Pooja Expenses	4,324	16,516
Postage & Telegram	2,536	1,530
Professional Tax Renewal fees	2,500	2,500
Internet Charges	-	1,38,651
Implant Training Programme	-	6,70,000
Student Welfare Expenses	-	5,130
<b>TOTAL</b>	<b>1,47,73,604</b>	<b>1,86,23,490</b>



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# 40, I Phase, J P Nagar, Bangalore - 560 078

**THE OXFORD DENTAL COLLEGE**

10th Milestone, Bommanahalli, Hosur Road, Bangalore - 560068

NOTES TO BALANCE SHEET as at 31/03/2020

NOTE - 11

EMPLOYEE BENEFIT EXPENSES

<b>Particulars</b>	<b>31/03/2020</b>	<b>31/03/2019</b>
Salary	4,89,24,433	4,97,97,945
Employer's contribution to EPF	8,57,500	7,77,063
Employer's contribution to ESI	7,47,471	10,35,096
Remuneration to President	6,00,000	6,00,000
Honorarium paid	2,00,000	-
<b>TOTAL</b>	<b>5,13,29,404</b>	<b>5,22,10,104</b>





**CHILDREN'S EDUCATION SOCIETY(Regd.)**

# 40, I Phase, J P Nagar, Bangalore - 560 078

**THE OXFORD DENTAL COLLEGE**

10th Milestone, Bommanahalli, Hosur Road, Bangalore - 560068

BALANCE SHEET as at 31/03/2021

SOURCES OF FUNDS	Note	31/03/2021 Rs.	31/03/2020 Rs.
Capital Account	2	10,91,20,493	4,64,27,294
Current Liabilities & Provisions	3	7,72,48,208	9,21,35,989
<b>TOTAL</b>		<b>18,63,68,701</b>	<b>13,85,63,283</b>

APPLICATION OF FUNDS	Note	31/03/2021 Rs.	31/03/2020 Rs.
Fixed Assets	4	5,63,69,343	5,59,19,887
Investments	5	2,70,39,287	2,59,90,114
Current Assets, Loans & Advances	6	4,03,45,730	1,58,46,154
Cash and Bank Balance	7	6,26,14,341	4,08,07,128
<b>TOTAL</b>		<b>18,63,68,701</b>	<b>13,85,63,283</b>

Significant Accounting Policies

1

-

-

For Children's Education Society®

As per our report of even date  
for S. VENKATESAN & Co.,

S.N.V.L. Narasimha Raja / A. Thar's  
PRESIDENT / SECRETARY

V. Venkatarasimhan  
V. VENKATANARASIMHAN

Partner

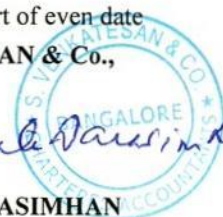
M.No. 212985

Firm Reg No.008708S

UOIN: 22212985AAVIIC2443

Place : Bangalore

Date : 07.02.2022



**CHILDREN'S EDUCATION SOCIETY(Regd.)**

# 40, I Phase, J P Nagar, Bangalore - 560 078

**THE OXFORD DENTAL COLLEGE**

10th Milestone, Bommanahalli, Hosur Road, Bangalore - 560068

**INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31/03/2021**

INCOME	Note	31/03/2021 Rs.	31/03/2020 Rs.
Fees Collections		21,96,40,748	18,47,52,486
Other Incomes	8	2,17,94,963	1,66,30,334
<b>TOTAL</b>	<b>(I)</b>	<b>24,14,35,711</b>	<b>20,13,82,820</b>

EXPENDITURE	Note	31/03/2021 Rs.	31/03/2020 Rs.
University Fees	9	11,01,450	26,25,900
Administration and Other Operating Expenses	10	1,50,36,871	1,47,73,604
Employee Benefit Expenses	11	5,01,70,657	5,13,29,404
Depreciation & Amortization Expenses	4	81,21,648	79,50,336
<b>TOTAL</b>	<b>(II)</b>	<b>7,44,30,626</b>	<b>7,66,79,244</b>

**Excess/(Deficit) of Income over Expenditure  
Trf to Capital Account (I-II)**

**16,70,05,085      12,47,03,576**

For Children's Education Society®

As per our report of even date  
for S. VENKATESAN & Co.,

S.N.V.L. Nanagi, ha. Raju / A. Tha. S  
PRESIDENT / SECRETARY

V. Venkatesan & Co.  
V. VENKATANARASIMHAN  
Partner  
M.No. 212985  
Firm Reg No.008708S

Place : Bangalore  
Date : 07.02.2022





**CHILDREN'S EDUCATION SOCIETY®**  
# 40, I PHASE, J P NAGAR, BANGALORE - 560 078

**The Oxford Dental College & Hospital**  
10<sup>th</sup> Milestone, Bommanahalli, Hosur Road, Bangalore – 560 068

**Note – 1**

**Significant Accounting Policies for the year ended 31/03/2021**

1. Accounts are prepared on historical cost convention and under accrual basis of accounting unless otherwise stated.
2. Fixed Assets are stated at cost of acquisition inclusive of duties, taxes incidental and direct expenses related to acquisition.
3. Depreciation is provided as per the rates provided in The Income Tax Act, 1961.
4. Investments are carried at cost. Interest on Investments is recognized on accrual basis.
5. Fees received from students for the Academic year commencing during the year is recognized as income for the year itself. The “Fees Collections” amount represent the amount of fees collected, net of fee concession and waivers.
6. A sum of Rs.1,18,000/- represents provision towards audit fees.
7. Previous year figures have been regrouped/reclassified wherever necessary.

For Children's Education Society®

As per our report of even date  
for S.VENKATESAN & Co.,

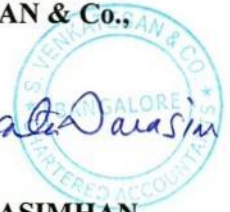
S.N.V.L. Narasimha Raju / A.S.Thas  
PRESIDENT / SECRETARY

Place : Bangalore  
Date : 07.02.2022



V. Venkatanarasimhan

V.VENKATANARASIMHAN  
Partner  
Membership.No.212985  
Firm Reg. No.008708S



**CHILDREN'S EDUCATION SOCIETY(Regd.)**

# 40, I Phase, J P Nagar, Bangalore - 560 078

**THE OXFORD DENTAL COLLEGE**

10th Milestone, Bommanahalli, Hosur Road, Bangalore - 560068

## NOTES TO BALANCE SHEET as at 31/03/2021

NOTE - 2  
CAPITAL ACCOUNT

PARTICULARS	Note	31/03/2021 (Dr.) / Cr	31/03/2020 (Dr.) / Cr
By Balance B/d		4,64,27,294	54,95,559
To Excess/(Deficit) of Income over Expenditure - As per I/E A/c for the year		16,70,05,085	12,47,03,576
By Net Credit/(Debit) to Management		(10,43,11,886)	(8,37,71,841)
<b>TOTAL</b>		<b>10,91,20,493</b>	<b>4,64,27,294</b>

## NOTE - 3

## CURRENT LIABILITIES &amp; PROVISIONS

PARTICULARS	Note	31/03/2021	31/03/2020
Advance Tuition Fees - BDS		7,41,87,058	8,68,56,801
Advance Tuition Fees - MDS		3,24,750	5,31,350
Cautions Deposit - BDS		5,58,000	6,84,000
Amount Refundable to Students		5,46,850	17,49,345
Remuneration		2,53,298	4,35,659
Scholarship		1,19,800	1,57,870
Exam Fee		-	6,60,060
<b>Statutory Payables :</b>			
Employer's PF Payable		80,979	85,000
Employee's PF Payable		80,979	85,000
T.D.S.on Salary		66,316	42,678
Employer's ESI Payable		49,837	62,562
Professional Tax payable		21,200	23,200
Employee's ESI Payable		11,549	14,500
<b>Provision for Expenses:</b>			
Power Charges Payable		1,23,531	93,446
Audit Fees Payable		1,18,000	1,18,000
Creditors for Supplies	3.1	5,31,078	3,64,830
Project Expenses	3.2	1,74,982	1,71,688
<b>TOTAL</b>		<b>7,72,48,208</b>	<b>9,21,35,989</b>





**CHILDREN'S EDUCATION SOCIETY(Regd.)**

# 40, I Phase, J P Nagar, Bangalore - 560 078

**THE OXFORD DENTAL COLLEGE**

10th Milestone, Bommanahalli, Hosur Road, Bangalore - 560068

NOTES TO BALANCE SHEET as at 31/03/2021

## CURRENT LIABILITIES &amp; PROVISIONS

## Creditors for Supplies - Note 3.1

<b>PARTICULARS</b>	<b>31/03/2021</b>	<b>31/03/2020</b>
M/s Rodricks Industries	3,25,250	3,25,250
M/s Sri Vinayaka Fabricators	1,94,000	-
M/s SKF Elixer India Pvt Ltd.	11,828	-
M/s Balaji Printers	-	39,580
<b>TOTAL</b>	<b>5,31,078</b>	<b>3,64,830</b>

## Project Expenses - Note 3.2

<b>PARTICULARS</b>	<b>31/03/2021</b>	<b>31/03/2020</b>
Provision for Project Expenses - SOL	1,01,622	1,01,622
Provision for Project Expenses - CCP	35,969	35,942
Provision for Project Expenses - APS	29,790	28,919
Provision for Project Expenses - EDL	3,708	-
Provision for Project Expenses - MQW	3,154	3,061
Provision for Project Expenses - ADS	738	730
Provision for Project Expenses - ETP	2	-
Provision for Project Expenses - EAE	-	1,414
<b>TOTAL</b>	<b>1,74,982</b>	<b>1,71,688</b>



**CHILDREN'S EDUCATION SOCIETY(Regd.)**

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**THE OXFORD DENTAL COLLEGE**

10th Milestone, Bommanahalli, Hosur Road, Bangalore - 560068

NOTES TO BALANCE SHEET as at 31/03/2021

NOTE - 4  
FIXED ASSETS

SL. No.	Particulars	W.D.V as on 01/04/2020	Additions During the year	Total	Depreciation		W.D.V as on 31/03/2021
					31/03/2021	31/03/2020	
1	DENTAL BUILDING BOMMANAHALLI	3,31,12,785	-	3,31,12,785	33,11,279	36,79,198	2,98,01,506
2	FURNITURE & FITTINGS	21,53,740	1,85,000	23,38,740	2,24,624	2,39,304	21,14,116
3	AIR CONDITIONER	9,188	-	9,188	1,378	1,621	7,810
4	AV EQUIPMENT	73,301	-	73,301	10,995	11,133	62,306
5	BOREWELL	3,554	-	3,554	533	627	3,021
6	DENTAL CHAIRS	48,70,349	-	48,70,349	7,30,552	8,59,473	41,39,797
7	LAB EQUIPMENT	96,10,718	81,29,907	1,77,40,625	26,61,094	16,96,009	1,50,79,531
8	LIBRARY BOOKS	28,49,158	-	28,49,158	4,27,374	5,02,793	24,21,784
9	LIFTS	2,10,060	-	2,10,060	31,509	37,069	1,78,551
10	OT EQUIPMENT	6,21,530	-	6,21,530	93,230	1,09,682	5,28,300
11	OFFICE EQUIPMENT	3,58,673	2,36,550	5,95,223	89,283	62,515	5,05,940
12	PLANT & MACHINERY	3,97,883	-	3,97,883	59,682	70,215	3,38,201
13	MOBILE HAND SET	21,458	-	21,458	3,219	3,787	18,239
14	PUMP SETS & MOTORS	7,714	-	7,714	1,157	1,361	6,557
15	PRINTER	15,206	19,647	34,853	3,755	2,683	31,098
16	GENERATOR SET	71,825	-	71,825	10,774	12,675	61,051
17	VEH-MOBILE VAN KA-05 AD 9459	2,829	-	2,829	849	1,213	1,980
18	VEHICLE - WATER TANK KA 05 D 9045	1,070	-	1,070	321	458	749
19	VEHICLE - WATER TANK KA 05 D 4590	5,368	-	5,368	1,610	2,300	3,758
20	VEHICLE - WATER TANK KA 51 9045	9,618	-	9,618	2,885	4,122	6,733
21	VEHICLE - MOBILE VAN KA 51 D 4959	14,99,995	-	14,99,995	4,49,999	6,42,855	10,49,996
22	COMPUTERS	6,193	-	6,193	2,477	4,129	3,716
23	SOFTWARES	7,672	-	7,672	3,069	5,114	4,603
	<b>GRAND TOTAL</b>	<b>5,59,19,887</b>	<b>85,71,104</b>	<b>6,44,90,991</b>	<b>81,21,648</b>	<b>79,50,336</b>	<b>5,63,69,343</b>

For Children's Education Society®

As per our report of even date  
for S.VENKATESAN & Co.,

S.N.V.L. Narasimha Raju *As. Th. S.*  
PRESIDENT SECRETARY

*V. Venkatanarasimhan*  
V. VENKATANARASIMHAN  
Partner  
M.No. 212985  
Firm Reg No.008708S

Place : Bangalore  
Date : 07.02.2022





**CHILDREN'S EDUCATION SOCIETY(Regd.)**

# 40, I Phase, J P Nagar, Bangalore - 560 078

**THE OXFORD DENTAL COLLEGE**

10th Milestone, Bommanahalli, Hosur Road, Bangalore - 560068

## NOTES TO BALANCE SHEET as at 31/03/2021

NOTE - 5  
INVESTMENTS

Particulars	Note	31/03/2021	31/03/2020
<b><u>Vijava Cash Certificate</u></b>			
(a) Bank of Baroda FD A/c - 67590300000278 [Earlier Known as V B FD - 181801644000008] (Including Interest Accrued)		2,12,53,753	2,05,38,157
(b) Bank of Baroda FD A/c - 25280300005501 [Earlier Known as V B FD - 141002751000005] (Including Interest Accrued)		41,59,018	39,14,161
(c) Bank of Baroda FD A/c - 25800300005498 [Earlier Known as V C C 102003291000800] (Including Interest Accrued)		12,20,275	3,82,529
(d) Bank of Baroda FD A/c - 25800300005497 [Earlier Known as V C C 102003291001097] (Including Interest Accrued)		4,06,241	11,55,267
<b>TOTAL</b>		<b>2,70,39,287</b>	<b>2,59,90,114</b>

NOTE - 6  
CURRENT ASSETS, LOANS & ADVANCES

PARTICULARS	Note	31/03/2021	31/03/2020
Fees Receivable		3,64,34,201	1,18,46,162
Advance Paid to Suppliers	6.1	24,45,000	30,48,358
Advance Paid To MCI/RGUHS/University		6,02,000	-
Endowment Fund - Scholarship	6.2	4,15,198	4,20,543
KPTCL Deposits		4,14,214	4,14,214
General Advance		35,117	71,185
Receipts from Patients[Jayadeva] Receivable			45,692
<b>TOTAL</b>		<b>4,03,45,730</b>	<b>1,58,46,154</b>



**CHILDREN'S EDUCATION SOCIETY(Regd.)**

# 40, I Phase, J P Nagar, Bangalore - 560 078

**THE OXFORD DENTAL COLLEGE**

10th Milestone, Bommanahalli, Hosur Road, Bangalore - 560068

NOTES TO BALANCE SHEET as at 31/03/2021

CURRENT ASSETS, LOANS &amp; ADVANCES

Note - 6.1

## ADVANCE PAID TO SUPPLIERS

Particulars	31/03/2021	31/03/2020
M/s.Diya Interiors	24,45,000	
M/s Confident Dental Equipment	-	20,00,000
M/s Arvind Prakashan	-	8,50,000
M/s SKF Elixer India Pvt Ltd	-	1,18,000
M/s.Transasia Bio-Medicals Ltd.	-	80,358
<b>Total</b>	<b>24,45,000</b>	<b>30,48,358</b>

Note - 6.2

## ENDOWMENT FUND

Particulars	31/03/2021	31/03/2020
Scholarship F D BOB A/C No. 74360300001013 [Earlier Known as Scholarship F D A/c No.83/98 [ 1410021000044]	5,00,000	5,00,000
Bank of Baroda S B A/c No. 67590100001487 [Earlier Known as V B S B A/c No.8560]	5,66,922	5,20,618
Int. Accrued On F D A/c No.83/98 T D S On F D No.83/98[141002050000019] [ 1410021000044]	-	2,841
	10,66,922	-
		10,23,459
Less: Scholarship Due [INT 83/98]	6,51,724	6,02,916
<b>TOTAL</b>	<b>4,15,198</b>	<b>4,20,543</b>





## CHILDREN'S EDUCATION SOCIETY(Regd.)

# 40, I Phase, J P Nagar, Bangalore - 560 078

## THE OXFORD DENTAL COLLEGE

10th Milestone, Bommanahalli, Hosur Road, Bangalore - 560068

NOTES TO BALANCE SHEET as at 31/03/2021

## NOTE - 7

## CASH AND BANK BALANCES

Particulars	31/03/2021	31/03/2020
Bank of Baroda S B A/c No. 67590100005021 [Earlier Known as V B SB A/c No .181801011005064]	4,14,66,171	1,83,47,507
Bank of Baroda S B A/c No. 67590100002528 [Earlier Known as V B SB A/c No .181801011005271]	72,76,252	62,76,348
Bank of Baroda S B A/c No. 67590100002783 [Earlier Known as V B SB A/c No .181801011001530]	63,29,710	57,16,325
Bank of Baroda S B A/c No. 67590100003059 [Earlier Known as V B SB A/c No. 181801011005522]	35,57,900	29,88,146
Bank of Baroda S B A/c No. 67590100003060 [Earlier Known as V B SB A/c No. 181801011005521]	14,50,535	13,78,424
Bank of Baroda S B A/c No. 67590100000905 [Earlier Known as V B SB A/c No .181801011000702]	9,26,407	12,70,315
Bank of Baroda S B A/c No. 67590100003290 [Earlier Known as V B SB A/c No. 181801011000167]	8,87,271	8,58,668
Bank of Baroda S B A/c No. 67590100005040 [Earlier Known as V B SB A/c No .181801011000033]	3,43,452	31,92,190
Bank of Baroda S B A/c No. 67590100001487 [Earlier Known as V B SB A/c No .141001011006209]	3,19,855	6,46,853
Bank of Baroda S B A/c No. 67590100000815 [Earlier Known as V B SB A/c No .1436 [Ozone2007]	18,811	18,261
Vijaya Bank SB A/c No .141001010005753	-	79,348
<b>Project Bank Accounts</b>		
Bank of Baroda S B A/c No. 67590100004387 [Earlier Known as V B SB A/c No.181801011004606]	29,790	28,919
Bank of Baroda S B A/c No. 67590100004386 [Earlier Known as V B SB A/c No.181801011004605]	3,860	152
Bank of Baroda S B A/c No. 67590100004392 [Earlier Known as V B SB A/c No.181801011004610]	3,154	3,061
Bank of Baroda S B A/c No. 67590100004391 [Earlier Known as V B SB A/c No.181801011004609]	939	912
Bank of Baroda S B A/c No. 67590100004389 [Earlier Known as V B SB A/c No.181801011004600]	235	227
Bank of Baroda S B A/c No. 67590100004388 [Earlier Known as V B SB A/c No.181801011004607]	-	1,414
Bank of Baroda S B A/c No. 67590100004390 [Earlier Known as V B SB A/c No.181801011004601]	-	58
<b>TOTAL</b>	<b>6,26,14,341</b>	<b>4,08,07,128</b>



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**CHILDREN'S EDUCATION SOCIETY(Regd.)**

# 40, I Phase, J P Nagar, Bangalore - 560 078

**THE OXFORD DENTAL COLLEGE**

10th Milestone, Bommanahalli, Hosur Road, Bangalore - 560068

## NOTES TO INCOME &amp; EXPENDITURE as at 31/03/2021

NOTE - 8  
OTHER INCOME

Particulars	31/03/2021	31/03/2020
Amount no Longer Payable - Written Back	1,31,14,942	-
Receipts from Patients	53,39,700	1,25,35,962
SB Interest	19,01,355	17,33,763
Interest on Deposits	11,33,713	9,43,472
Miscellaneous Income	1,19,087	2,16,171
Internship	1,00,000	50,000
Dental skill training	66,000	3,17,303
Project Grants Received	20,166	1,83,457
Receipts from Patients[Jayadeva]	-	6,50,206
<b>TOTAL</b>	<b>2,17,94,963</b>	<b>1,66,30,334</b>

NOTE - 9  
UNIVERSITY FEES

Particulars	31/03/2021	31/03/2020
<b><u>University Fees - MDS</u></b>		
Annual Fees	2,65,500	-
University Fees	63,000	2,90,000
Helinet Fees	42,000	1,30,000
KEA Processing Fees	-	7,51,500
Affiliation fees	-	1,80,000
<b><u>University Fees - BDS</u></b>		
Admission Fees	4,23,450	4,69,350
Helinet Fees	1,86,000	2,83,500
Annual Fees	1,18,000	-
KEA Processing Fees	-	4,48,200
University Fees - BDS	-	59,750
<b><u>University Fees - Paramedical</u></b>		
University Fees	3,500	-
Registration & Renewal Fees	-	13,600
<b>TOTAL</b>	<b>11,01,450</b>	<b>26,25,900</b>





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NOTES TO BALANCE SHEET as at 31/03/2021

## NOTE - 10

## ADMINISTRATION AND OTHER OPERATING EXPENSES

Particulars	31/03/2021	31/03/2020
Lab Maintenance & Consumables	42,13,318	77,36,393
Repairs & Maintenance	36,60,136	3,75,912
News paper & Periodicals	17,02,196	11,390
Inspection Expenses	8,91,700	43,945
Power Charges	8,41,958	17,06,745
Property Tax	7,09,030	7,46,221
Legal & Consultancy Charges	5,12,000	50,000
Vehicle Maintenance	3,57,816	7,07,135
Printing & Stationery	3,39,952	3,36,817
Office Maintenance	3,37,986	2,36,112
Annual Maintenance Charges	3,23,255	2,05,565
Examination Expenses	3,21,776	3,75,451
Travelling & Conveyance	2,57,726	1,51,884
Audit Fees	1,18,000	1,18,000
Petrol & Diesel Expenses	1,09,470	5,05,301
Building Insurance	1,00,212	60,663
Annual/Inagural/Felicitation	58,640	2,92,105
Bank Charges	55,326	41,072
Seminar/Workshop/Competition	53,437	58,110
Telephone Expenses	22,710	37,455
Project Grants Paid	20,166	2,62,664
Pooja Expenses	12,239	4,324
Advertisement Expenses	6,000	3,07,671
Postage & Telegram	4,972	2,536
Internet Charges	4,350	-
Professional Tax Renewal fees	2,500	2,500
Clinic Rent [Jayadeva]	-	1,59,288
Membership & Subscription	-	1,00,000
Staff Welfare Expenses	-	50,468
Water Expenses	-	37,194
Sport Expenses	-	31,132
Generator Maintenance	-	19,551
<b>TOTAL</b>	<b>1,50,36,871</b>	<b>1,47,73,604</b>

## NOTE - 11

## EMPLOYEE BENEFIT EXPENSES

Particulars	31/03/2021	31/03/2020
Salary	4,82,03,974	4,89,24,433
Employer's contribution to EPF	8,26,979	8,57,500
Remuneration to President	5,88,000	6,00,000
Employer's contribution to ESI	5,51,704	7,47,471
Honorarium paid	-	2,00,000
<b>TOTAL</b>	<b>5,01,70,657</b>	<b>5,13,29,404</b>



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