

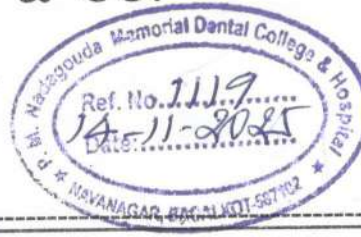
KELUR SUVARNA S & CO.

CHARTERED ACCOUNTANTS

CA. Kelur Suvarna S. B.Com, FCA, DISA

Proprietor

suvarnask2@yahoo.in



60/46, 10th B Main Road,

1st Block, Jayanagar,

Ashoka Pillar Road

Bengaluru - 560011

Mob: 9408931000

Suvvarnask2@yahoo.in

**BVV SANGHA'S
P.M.NADAGOUDA MEMORIAL DENTAL COLLEGE AND HOSPITAL,
MEDICAL COLLEGE CAMPUS, NAVANAGAR, BAGALKOT.**

AUDITOR'S REPORT

We have audited the attached **Balance Sheet** of BVV SANGHA'S P.M.NADAGOUDA MEMORIAL DENTAL COLLEGE AND HOSPITAL, BAGALKOT as at **31st March 2025** along with **Income and Expenditure Account** and **Receipts and Payments Account** for the year from **01-04-2024 to 31-03-2025**, annexed thereto.

These financial statements are the responsibility of the management. Our responsibility is to express an opinion of these financial statements based on our audit.

We have conducted the audit in accordance with auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimate made by the management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

WE FURTHER REPORT THAT:

1. General Remarks/Observations – Vide Annexure.
2. We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit found them to be satisfactory.
3. In our opinion proper Books of Accounts have been kept by the College and Hospital so far as it appears from our examination of those Books of Accounts.
4. The College and Hospital's Balance Sheet and Income and Expenditure Account dealt with by this report are in agreement with the Books of Accounts.
5. In our opinion and to the best of our information and according to explanations given to us said accounts together with notes thereon read with **Significant Accounting Policies**, give the information required and give a true and fair view.
 - a) In the case of **Balance Sheet of the state of affairs** of the College and Hospital as on **31-03-2025**.
 - b) In the case of **Income and Expenditure Account** of the **Deficit** for the year ended **31-03-2025**.

PLACE: BAGALKOT

DATE: 20-09-2025



For, Kelur Suvarna S. & Co.
Chartered Accountants

(CA KELUR SUVARNA S.)

Proprietor

Membership No.: 212267

ICAI-Unique Document Identification Number (UDIN) for this document is **25212267BMUKAV6791**

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CHARTERED ACCOUNTANTS

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Proprietor

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**BVV SANGHA'S
P.M.NADAGOUDA MEMORIAL DENTAL COLLEGE AND HOSPITAL,
MEDICAL COLLEGE CAMPUS, NAVANAGAR, BAGALKOT.**

Annexure to Audit Report for the year Ended 31-03-2025

1. Arrears of Fees and Current year Fees, Demand, Collection and Balance of Fees including Advance Fees Statement shall be prepared and produced for Audit but the same are not furnished over the years.
2. Number of items under Receivables and Payables and Deposits are carried forward year to year over last many years in Balance Sheet. Such items of Receivables shall be recovered without further delay and Payables and Deposits shall be paid or on due enquiry shall be appropriated.

PLACE: BAGALKOT

DATE: 20-09-2025



For, Kelur Suvarna S. & Co.
Chartered Accountants

(CA KELUR SUVARNA S.)

Proprietor

Membership No.: 212267

To:
Accts Janna
14/11

✓ (Clear)
14/11/25

**P.M.NADAGOUDA MEMORIAL DENTAL COLLEGE & HOSPITAL,
NAVANAGAR BAGALKOTE - 587 103 (KARNATAKA)**

(affiliated To Rajiv Gandhi University Of Health Sciences, Bengaluru
And Recognised By Dental Council Of India, New Delhi)

Dr. Shreenivas S. Vanaki MDS
Principal

Ref. No. PMNMDCH/

/ SCHEDULE - VI

Date :

SIGNIFICANT ACCOUNTING POLICIES

(As referred in the Balance Sheet as on 31-03-2025)

- 1. Accounting Convention:** Accounts are drawn up on historical cost basis and the same are being maintained generally under Cash System of Accounting subject to few exceptions.
- 2. Construction of Buildings and Superstructures:** The same are being carried out through Building Committee attached to Central Office (HO) including Repairs and Maintenance of Building and then transferred to College and Hospital Account as per practice over the years.
- 3. Fixed Assets:** Buildings/Civil Structures and Movable Assets like Educational Equipments, Tools, Instruments, Furniture and Fixtures have been taken at cost as reduced by Depreciation.
- 4. Depreciation:** Depreciation has been provided on Buildings and Tools and Equipments, Furniture and alike on Written Down Value Method as per the provisions of the Income Tax Act, 1961 subject to library books/journals which are taken as revenue expenditure, in line with the directions by the Fees Fixation Committee of Common Entrance Test Cell Government of Karnataka.
- 5. Revenue Recognition:** Income including Fees is recognized on the basis of actual receipts in general subject to few exceptions (Read with Para-8).
- 6. Owned Fund:** Development Fees have been capitalized as per the practice over the years as on 31-03-2020. But from the Financial year 2020-21 Development Fees is considered as Revenue Income as per the Management Policy.
- 7. Contingent Liabilities:** The same are not booked nor accounted as the College and Hospital is following Cash System of Account in general.
- 8. Advance Tuition Fees:** During the year and even from the Financial year 2013-14 onwards, the College has recognized all Fees received from students as Income including Advance Tuition Fees as per the provisions of Income Tax Act, 1961.

PLACE: BAGALKOT

DATE: 20-09-2025

For, Kelur Suvarna S. & Co.
Chartered Accountants



(CA KELUR SUVARNA S.)
Proprietor

Membership No.: 212267

[Signature]
PRINCIPAL
P.M.N.M. Dental College & Hospital
NAVANAGAR, BAGALKOT.



B.V.V.SANGHA'S
P.M.NADAGOUR MEMORIAL DENTAL COLLEGE AND HOSPITAL, BAGALKOT - 587 103.
RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR FROM 01-04-2024 TO 31-03-2025.

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
To Fees due at standard rate	-	By SALARY & ALLOWANCE	
To TUTION FEES INCOME :		Salary to Staff	7,64,31,679.00
Tuition Fees	11,46,56,357.44	Management Cont. to PF & PF Administration Charges	20,66,476.00
Add:Advance Tuition Fees (Net)	1,36,934.00	Management Contribution to ESI	5,41,803.00
TO COLLEGE OTHER FEES :		Medical Staff Remuneration	3,55,000.00
Lib.and Reading Room Fees	10,30,500.00	By ESTABLISHMENT & INCIDENTAL CHARGES:	
Admission Fees	2,36,500.00	Bank Commission	6,711.47
Laboratory Fees	7,13,000.00	Telephone Charges	28,832.00
College Sports Fees	2,95,750.00	Postage & Telegram	14,762.00
Medical Exam.Fees	2,03,350.00	Printing,Stationery & Consumables	14,03,200.00
Magazine Fees	2,03,350.00	Miscellaneous Expenses	37,882.00
Certificate Fees	54,551.00	Travelling Allowances	65,740.00
College Day Fees	4,49,500.00	Audit Fees	1,29,800.00
Other Fees	1,86,233.08	Legal Fees & Expenses	9,788.00
Graduation Day Fees	9,10,302.80	Vehicle Maintenance	9,22,122.00
Implant Materials Fees	3,20,000.00	Professional/Certificate Fees	88,500.00
Play Ground Fees	1,84,000.00	Boarding & Lodging Charges	1,07,578.00
Locker Fees	2,06,100.00	By AFFILIATION / INSPECTION FEES :	
Penalty/Fine Fees	6,24,953.28	Affiliation Fees and Forms	4,91,000.00
Sambram Fees	1,84,000.00	DCI Inspection Fees	3,54,000.00
Internet Fees	6,62,500.00	By REPAIRS & MAINTENANCE-BUILDING	
Student Group Insurance	3,15,600.00	By REPAIRS & MAINTENANCE-OTHERS	
Development Fees	12,41,000.00	By HOSPITAL, LAB. REPAIRS & MAINTENANCE :	
To INTEREST INCOME :		Transportation Charges	3,480.00
Interest on Bank Deposits	3,33,316.00	Bio-Medical Waste Maintenance Charges	29,160.00
Interest on HESCOM Deposit	66,582.00	Security Charges	83,16,105.00
To OTHER INCOME :		By EXPENSES OUT OF FEES:	
Bank Commission-Income	20,500.00	Gymkhana Expenses	2,77,949.00
Dental Hospital Income	1,88,97,806.00	Internet Expenses	7,20,406.00
Sale of Scrap Materials	43,510.00	News Paper & Periodicals	21,166.00
Internet Income	17,151.00	TLD Card Registration Fees	22,964.00
Xerox Charges	91,754.00	Library Books & Journals including PG	10,34,601.00
To SALARY DEDUDCTIONS:		Implant Training Expenses	16,960.00
Income Tax-TDS	62,70,000.00	College Day Expenses	3,28,888.00
Contribution to PF (Staff)	39,74,427.00	College Practical Exam. Expenses	3,70,637.00
ESI Contribution	6,67,186.00	Les:Received from RGUHS	9,225.00
Professional Tax	1,81,000.00	Student Group Insurance	3,26,989.00
Salary Loan	7,72,700.00	CDE Programme Expenses	1,54,549.00
Staff LIC	24,95,522.00	Less:Deligate Fees & Sponcership	1,44,900.00
Shri Bilur Gurubasava Utshava Samiti	1,31,997.00	Graduation Day Expenses	7,39,011.00
Staff H.R.A.	9,92,352.00	By LAB. & HOSPITAL CONSUMABLES :	
To BOARD / UNIVERSITY / GOVT.FEES / RECEIPTS :		Gas Cylinders Charges	1,42,040.00
RGUHS Student Welfare Fund	40,800.00	Chemicals & Glass Wares	4,63,393.00
RGUHS Helinet Registration Fees	2,800.00	Spirit Charges	82,600.00
RGUHS Sports Fees	81,600.00	Electricity Charges	7,47,093.00
RGUHS Examination Fees	19,98,800.00	Less:Recovered from Canteen	22,712.00
RGUHS Regn. Fees	3,06,000.00	Drugs & Medicines & Consumables	17,02,154.00



RECEIPTS		AMOUNT	PAYMENTS		AMOUNT
NSS Programme Fees	10,200.00	28,69,250.00	Diesel & Petrol Expenses	8,384.00	1,07,58,027.00
RGUHS Helinet Fees	4,08,000.00		Dental Materials and Lab. Consumables	81,29,075.00	
Red Cross - Membership Fees	10,200.00		Less:Grant/Fund Received from Govt.	4,94,000.00	
Flag Fees	10,850.00		GOVT. SCHOLARSHIPS	76,35,075.00	
To OTHER RECEIPTS :		4,65,389.00	By SALARY DEDUCTION:		1,54,85,184.00
RGUHS Practical Exam.Remuneration	80,565.00		Income Tax-TDS	62,70,000.00	
Income Tax TDS (Others)	1,27,929.00		Contribution to PF (Staff)	39,74,427.00	
Aids Day Grant	5,895.00		ESI Contribution	6,67,186.00	
NSS Grant	71,000.00	89,56,780.00	Professional Tax	1,81,000.00	20,93,300.00
University Sports Event Grant	1,30,000.00		Salary Loans	7,72,700.00	
Suspense	50,000.00		Staff LIC	24,95,522.00	
To ADVANCES :			Shri Bilur Gurubasava Utshava Samiti	1,31,997.00	
Jumbo Medical Technologies	53,900.00	1,42,000.00	Staff H.R.A.	9,92,352.00	83,21,339.00
Master Web Work Belagavi	16,200.00		By BOARD / UNIVERSITY / GOVT.FEES / PAYMENTS :		
Vinbass Marketing Solution Pvt.Ltd.,	24,000.00		RGUHS Regn. Fees	28,000.00	
Nikon Elevators, Bangalore	11,00,000.00		RGUHS Student Welfare Fund	3,150.00	
Imago System	12,900.00	1,42,000.00	RGUHS Examination Fees	19,98,800.00	3,81,159.00
Tejas Traders	56,00,000.00		RGUHS Sports Fees	6,300.00	
Advances	21,49,780.00		RGUHS Helinet Fees	31,500.00	
To DEPOSITS :			RGUHS Admission Fees	14,700.00	
Security Deposit from Staff			Flag Fees	10,850.00	40,22,249.00
			By OTHER PAYMENTS		
			RGUHS Practical Exam.Remuneration	80,565.00	
			Income Tax TDS (Others)	93,699.00	
			Aids Day Grant	5,895.00	81,72,764.00
			University Sports Event Grant Expenses	1,30,000.00	
			NSS Grant Expenses	71,000.00	
			By DEPOSITS :		
			Security Deposit to Staff	1,89,294.00	11,00,000.00
			Security Deposit to Contractors	38,32,315.00	
			HESCOM Deposit	640.00	
			By PURCHASE OF:		
			Equipments (General)	4,12,200.00	83,21,339.00
			Dental Equipments & Instruments	67,23,480.00	
			Furniture & Fixtures	10,37,084.00	
			By ADDITIONS TO EXISTING BUILDING :		
			Building at Medical College Campus		73,18,884.00
			By ADVANCES :		
			Aravind Prakashan Udaipur	10,79,279.00	
			Acteon India Pvt.Ltd.,	7,500.00	
			Master Web Work Belagavi	20,000.00	4,40,06,658.00
			Nikon Elevators, Bangalore	5,50,000.00	
			Axis Elevator	18,880.00	
			Jumbo Medical Technologies	6,95,900.00	
			Tejas Traders	38,00,000.00	3,66,87,774.00
			Advances	21,49,780.00	
			By ADVANCE TO MANAGEMENT i.e.		
			B.V.V.Sangha	4,40,06,658.00	
			Less:Recovered during the year	3,66,87,774.00	



RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
Total Receipts for the year	17,02,03,703.60	Total Payments for the year	15,86,13,144.47
Add : Opening Balance	-	Add: Closing balance	-
Cash on hand	-	Cash on hand	-
Cash at Banks:		Cash at Banks:	
Axis Bank SB A/c.915010022516891	6,063.49	Axis Bank SB A/c.915010022516891	6,247.49
Indian Bank (Allahabad Bank) SB A/C No.50143767224	41,826.00	Indian Bank (Allahabad Bank) SB A/C No.50143767224	30,889.39
Indian Bank (Allahabad Bank) SB A/C No.50061950562	11,015.28	Indian Bank (Allahabad Bank) SB A/C No.50061950562	11,360.28
Kotak Mahindra Bank SB A/C No.522	56,161.09	Kotak Mahindra Bank SB A/C No.522	15,00,800.84
Kotak Mahindra Bank SB A/C No.514	10,62,063.12	Kotak Mahindra Bank SB A/C No.514	16,36,587.76
SBI SB A/c.31160095749	4,38,693.61	SBI SB A/c.31160095749	8,99,697.21
SBI SB A/c.64142519483	3,44,924.70	SBI SB A/c.64142519483	3,63,728.70
Punjab National Bank (OBC) A/c.No.1784219000175	3,84,472.65	Punjab National Bank (OBC) A/c.No.1784219000175	3,94,653.15
Indian Overseas Bank A/c.No.10201	41,498.19	Indian Overseas Bank A/c.No.10201	43,97,775.19
Union Bank of India A/c.No.520101238830957	3,70,047.18	Union Bank of India A/c.No.520101238830957	1,74,720.47
Indian Overseas Bank A/c.No.14444	6,401.74	Indian Overseas Bank A/c.No.14444	5,28,690.74
Axis Bank SB A/c.920010050238400	20,609.50	Axis Bank SB A/c.920010050238400	21,234.50
Axis Bank SB A/c.920010050794638	32,469.00	Axis Bank SB A/c.920010050794638	33,474.00
Axis Bank SB A/c.920010051045250	56,769.00	Axis Bank SB A/c.920010051045250	58,492.00
Indian Overseas Bank A/c.No.00001	45,478.00	Indian Overseas Bank A/c.No.00001	7,96,294.96
Indian Overseas Bank A/c.No.01001	1,33,504.00	Indian Overseas Bank A/c.No.01001	35,12,865.00
Indian Overseas Bank A/c.No.01002	63,723.00	Indian Overseas Bank A/c.No.01002	3,38,767.00
	31,15,719.55		1,47,06,278.68
GRAND TOTAL Rs.	17,33,19,423.15	GRAND TOTAL Rs.	17,33,19,423.15

DECLARATION BY THE MANAGEMENT:

I hereby certify that the Income and Expenditure shown above have been actually Received/Incurred and supported by proper vouchers.

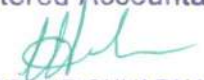
EXAMINED AND FOUND CORRECT SUBJECT TO OUR SEPARATE REPORT OF EVEN DATE.

PLACE: BAGALKOT
DATE : 20-09-2025


PRINCIPAL
P.M.N.M. Dental College & Hospital
NAVANAGAR, BAGALKOT.



For, Kelur Suvarna S. & Co.
Chartered Accountants


(CA KELUR SUVARNA S.)
Proprietor
Membership No.: 212267

B.V.V.SANGHA'S
P.M.NADAGOUR MEMORIAL DENTAL COLLEGE AND HOSPITAL, BAGALKOT - 587 103.
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR FROM 01-04-2024 TO 31-03-2025

EXPENDITURE	AMOUNT	INCOME	AMOUNT
To Repairs and Maintenance to Buildings	39,19,583.00	By Tution Fees	11,47,93,291.44
To Salary and Allowance including PF contribution and Adm. Charges	7,93,94,958.00	By College Other Fees	80,21,190.16
To Establishment and Incidental Expenses	28,14,915.47	By University/Govt./Board Fees/Receipts	28,69,250.00
To Repairs and Maintenance to Others	6,85,478.00	By Interest Income	3,99,898.00
To Hospital & Lab. Maintenance	83,48,745.00	By Other Income	1,90,70,721.00
To Expenditure Out of Fees	38,59,995.00	By Deficit carried over to Balance Sheet	1,10,52,615.87
To Lab. & Hospital Consumables	1,07,58,027.00		
To Affiliation / Inspection Fees	8,45,000.00		
To University/Govt./Board Fees/Payments	20,93,300.00		
To Depreciation on Fixed Assets as per Schedule V	4,34,86,965.00		
	15,62,06,966.47		15,62,06,966.47

Notes Given on the Balance Sheet.

PLACE: BAGALKOT
DATE : 20-09-2025

As per Report attached to Balance Sheet


PRINCIPAL
P.M.N.M. Dental College & Hospital,
NAVANAGAR, BAGALKOT.



For, Kelur Suvarna S. & Co.
Chartered Accountants


(CA KELUR SUVARNA S.)
Proprietor
Membership No.: 212267

B.V.V.SANGHA'S
P.M.NADAGOUR MEMORIAL DENTAL COLLEGE AND HOSPITAL, BAGALKOT - 587 103.
BALANCE SHEET AS ON 31-03-2025

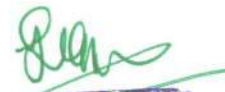
FUNDS & LIABILITIES	AMOUNT	PROPERTIES & ASSETS	AMOUNT
OWNED FUNDS:		IMMOVABLE PROPERTIES:	
DEVELOPMENT FUND (UTILISED) ALBS (*)	1,72,04,400.55	(After Depreciation) - As per Schedule V Part - I	31,64,36,485.00
INCOME RESERVE - Advance Tuition adjusted as per Income Tax Returns ALBS	49,31,426.00	INVESTMENT AND DEPOSITS:	
		As per Schedule - III	12,40,694.00
GOVT. GRANTS (Capitalised - Utilised)		MOVABLE PROPERTIES LIKE EQUIPMENTS, FURNITURE	
Grant from Member of Parliament for Mobile Van ALBS	7,12,000.00	(After Depreciation) as per Schedule V Part II	5,80,87,438.00
ADVANCE FROM MANAGEMENT		CURRENT ASSETS	
i.e.B.V.V. SANGHA ALBS	55,57,52,414.49	ADVANCES/RECEIVABLES:	
Less:Paid during the year	73,18,884.00	As per Schedule - IV	19,88,707.64
	54,84,33,530.49		
LOANS AND ADVANCES	-	Closing Stock of Building Materials at Cost	-
CAUTION & OTHER DEPOSITS:		CASH & BANK BALANCES:	
As per Schedule - I	37,01,263.40	Cash on Hand	-
		Bank Balances	1,47,06,278.68
CURRENT LIABILITIES & PAYABLES			1,47,06,278.68
OTHER PAYABLES:		INCOME & EXPENDITURE A/c. :	
As per Schedule - II	9,65,553.00	DEFICIT for the year	17,24,35,954.25
		Add:Deficit for the year	1,10,52,615.87
			18,34,88,570.12
GRAND TOTAL Rs.	57,59,48,173.44	GRAND TOTAL Rs.	57,59,48,173.44

(*) ALBS Denotes As Per Last year Balance Sheet

DECLARATION BY THE MANAGEMENT

- 1 Accounts are maintained on cash basis in General.
- 2 Figures have been regrouped wherever necessary as compared to the preceeding year.
- 3 Significant Accounting Policies Given in Schedule - VI.
- 4 The above Balance Sheet to the best of my knowledge and belief contains a true Accounts of the Funds & Liabilities and of the Properties and Assets of the College & Hospital.

PLACE : BAGALKOT
DATE : 20-09-2025


PRINCIPAL
P.M.N.M. Dental College & Hospital
NAVANAGAR, BAGALKOT.

EXAMINED AND FOUND CORRECT SUBJECT TO
OUR SEPARATE REPORT OF EVEN DATE.

For, Kelur Suvarna S. & Co.
Chartered Accountants




(CA KELUR SUVARNA S.)
Proprietor
Membership No.: 212267

B.V.V.SANGHA'S
P.M.NADAGOUDA MEMORIAL DENTAL COLLEGE AND HOSPITAL, BAGALKOT- 587 103

SCHEDULE - I

CAUTION AND OTHER DEPOSITS AS ON 31-03-2025

SL NO.	PARTICULARS	AMOUNT
1	Staff Security Deposit ALBS	19,99,504.40
	Less:Paid during the year	47,294.00
2	Caution Money ALBS	19,52,210.40
3	Security Deposit from Contractors ALBS	13,58,080.00
	Less:Paid during the year	3,90,973.00
	Total Rs.	37,01,263.40

SCHEDULE - II

OTHER PAYABLES AS ON 31-03-2025

SL NO.	PARTICULARS	AMOUNT
1	Govt.Scholarship ALBS	15,16,310.00
	Less:Paid During the year	10,91,564.00
2	RGUHS Helinet Registration Fees ALBS	4,24,746.00
3	NSS Programme ALBS	77,600.00
4	Red Cross - Membership Fees ALBS	1,81,677.00
5	Aids Day Grant ALBS	1,06,700.00
6	Alumini Association Fees ALBS	17,000.00
7	Incogrid (Cancer Detection) ALBS	22,500.00
8	RGUHS Sports Fees ALBS	40,000.00
9	Aravind Prakashan Udaipur ALBS	11,100.00
	Less:Paid during the year	10,79,279.00
10	Income Tax TDS (Others)	34,230.00
11	Suspense	50,000.00
	Total Rs.	9,65,553.00

SCHEDULE - III

INVESTMENTS/DEPOSITS AS ON 31-3-2025

SL NO.	PARTICULARS	AMOUNT
1	Cylinder Deposit ALBS	4,900.00
2	Cylinder Deposit -Shivanath ALBS	350.00
3	HESCOM Deposit ALBS	12,32,804.00
	Addn.During the year	640.00
4	Telephone Deposit ALBS	12,33,444.00
		2,000.00
	Total Rs.	12,40,694.00

Contd...2



SCHEDULE - IV
ADVANCES/RECEIVABLES AS ON 31-03-2025

SL NO.	PARTICULARS	AMOUNT
1	RGUHS Examination Fees ALBS	1,72,499.64
2	Student Group Insurance ALBS	2,98,337.00
3	RGUHS Registration Fees ALBS	2,84,500.00
4	RGUHS Helinet Fees ALBS	3,15,460.00
5	RGUHS Student Welfare Fund ALBS	9,450.00
6	RGUHS Other Fees ALBS	36,380.00
7	RGUHS Admission Fees ALBS	1,84,800.00
8	B.P.Angadi (Staff) ALBS	15,101.00
9	Imago Syatem ALBS	12,900.00
	Less:Recovered during the year	12,900.00
10	Nikon Elevators, Bangalore ALBS	5,50,000.00
	Less:Recovered during the year (Net)	5,50,000.00
11	Tejas Traders ALBS	18,00,000.00
	Less:Recovered during the year	18,00,000.00
12	Vinbass Marketing Solution Pvt.Ltd.,ALBS	24,000.00
	Less:Recovered during the year	24,000.00
13	Acteon India Pvt.Ltd.,	7,500.00
14	Master Web Work Belagavi	3,800.00
15	Axis Elevator	18,880.00
16	Jumbo Medical Technologies	6,42,000.00
	Total Rs	19,88,707.64

PLACE: BAGALKOT

DATE : 20-09-2025


PRINCIPAL
P.M.N.M. Dental College & Hospital,
NAVANAGAR, BAGALKOT.



For, Kelur Suvarna S. & Co.
Chartered Accountants


(CA KELUR SUVARNA S.)
Proprietor
Membership No.: 212267

B.V.V. SANGHA'S, M.NADAGOUDA DENTAL COLLEGE & HOSPITAL, BAGALKOT-587 103.

SCHEDULE - V

STATEMENT OF FIXED ASSETS AS ON 31-03-2025 WITH PARTICULARS OF DEPRECIATION FOR THE YEAR 2024-2025

SL.NO	DESCRIPTION OF ASSETS	W.D.V.AS ON 31-03-2024	ADDITIONS DURING THE YEAR 2024-25	DELETIONS / TRANSFER DURING 2024-25	TOTAL AS ON 31-03-2025 BEFORE DEPN.	RATE OF DEPN.	DEPN.FOR 2024-25	VALUE OF ASSETS AFTER DEPN. AS ON 31-03-2025
I.	IMMOVABLE PROPERTIES :							
1	Staff Quarters	1,13,70,302.00	-	-	1,13,70,302.00	10%	11,37,030.00	1,02,33,272.00
2	Dental Ladies Hostel (PG)	2,04,66,933.00	-	-	2,04,66,933.00	10%	20,46,693.00	1,84,20,240.00
3	Building at Medical College Campus	15,46,64,186.00	11,00,000.00	-	15,57,64,186.00	10%	1,55,21,419.00	14,02,42,767.00
4	Dental Boys Hostel	8,25,19,003.00	-	-	8,25,19,003.00	10%	82,51,900.00	7,42,67,103.00
5	Dental Ladies Hostel	8,14,14,559.00	-	-	8,14,14,559.00	10%	81,41,456.00	7,32,73,103.00
	TOTAL Rs.	35,04,34,983.00	11,00,000.00	-	35,15,34,983.00		3,50,98,498.00	31,64,36,485.00
II.	MOVABLE PROPERTIES :							
1	Equipment (General)	47,81,855.00	4,12,200.00	-	51,94,055.00	15%	7,48,193.00	44,45,862.00
2	Dental Equipments/Instruments	3,03,08,783.00	67,23,430.00	-	3,70,32,263.00	15%	50,50,578.00	3,19,81,685.00
3	Sports Equipments	788.00	-	-	788.00	15%	118.00	670.00
4	Library Books	99,481.00	-	-	99,481.00	15%	14,922.00	84,559.00
5	Library Books-Journals Back Vol(PG)	1,79,337.00	-	-	1,79,337.00	15%	26,901.00	1,52,436.00
6	Electrical Equip.Gas & Air Points, Genarators	21,84,116.00	-	-	21,84,116.00	15%	3,27,617.00	18,56,499.00
7	Vehicles	8,59,698.00	-	-	8,59,698.00	15%	1,28,955.00	7,30,743.00
8	Furniture & Fixtures	3,84,14,058.00	71,35,680.00	-	4,55,49,738.00		62,97,284.00	3,92,52,454.00
9	Computers	1,97,21,016.00	10,37,084.00	-	2,07,58,100.00	10%	20,23,956.00	1,87,34,144.00
	TOTAL Rs.	5,83,03,141.00	81,72,764.00	-	6,64,75,905.00	40%	67,227.00	1,00,840.00
	GRAND TOTAL Rs.	40,87,38,124.00	92,72,764.00	-	41,80,10,888.00		4,34,86,965.00	37,45,23,923.00

Notes:

- 1 Depreciation has been provided as per the Income Tax Act, 1961 and Depreciation has been provided for additions made during the year 2024-25 at 50% of Schedule rates.
- 2 Figures have been regrouped wherever necessary as compared to the immediate preceding year.

PLACE: BAGALKOT

DATE : 20-09-2025


PRINCIPAL
P.M.N.M. Dental College & Hospital,
NAVANAGAR, BAGALKOT.

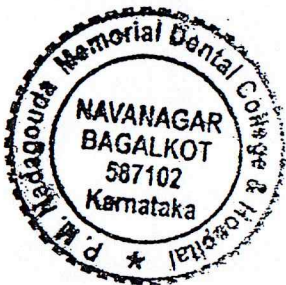
For, Kelur Suvama S. & Co.
Chartered Accountants

(CA KELUR SUVARNA S.)
Proprietor
Membership No.: 212267



B V V SANGHA'S
P M NADAGOUDA MEMORIAL DENTAL COLLEGE & HOSPITAL, BAGALKOT.
BUDGET ESTIMATE FOR THE YEAR 2027-28.

SI No	Income	Amount	SI No	Expenditure	Amount
1	Tution Fees	151527144	1	<u>Recurring Expenses</u>	
2	College other fees	10587971	1	Repairs & Maintainance of Building	5173850
3	University/Govt/Board fees/Receipts	3787410	2	Salary & Allowances	104801345
4	Interest Income	527866	3	Establishment & Incidental Expenses	3715688
5	Other fees	25173352	4	Repairs & Maintainance to others	904831
6	Deficit tobe met B V V Sangha Bagalkot.	26829500	5	Hospital & Lab Maintainance	11020343
			6	Expenditure out of fees	5095193
			7	Lab & Hospital Consumables	14200595
			8	Afiliation & Inspection fees	1115400
			9	University/Govt/Board fees/Payments	2763156
			10	Depreciation on Fixed Assets	57402794
				<u>Non Recurring Expenses</u>	
			11	Building at Medical College Campus	1452000
			12	Dental Equipments	8874994
			13	General Equipments	544104
			14	Furnitures	1368950
	Total Rs	218433243		Total Rs	218433243



PRINCIPAL
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NAVANAGAR, BAGALKOT