

FORM NO. 10B [See rule 17B]

Audit report under section 12A(b) of the Income-tax Act, 1961, in the case of charitable or religious trusts or institutions

Acknowledgement Number -147257700090222



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Income Tax Department, Government of India

We have examined the balance sheet of NRI SERVICE AND EDUCATIONAL TRUSTAAAAN1299F [name of the trust or institution] as at 31st March 2021 and the Profit and loss account for the year ended on that date which are in agreement with the books of account maintained by the said Trust or institution

We have obtained all the Information and explanations which to the best of our knowledge and belief were necessary for the purposes of the audit. In our opinion, proper books of account have been kept by the head office and the branches of the abovenamed Trust visited by us so far as appears from our examination of the books, and proper Returns adequate for the purposes of audit have been received from branches not visited by us, subject to the comments given below. The net income of PMS College of Dental Science and Research is included in other Income of the Trust. These financial statements are the responsibility of the Trustees. Our responsibility is to express an opinion on these financial statements based on our audit. We have conducted our 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 estimates 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. UDIN 22237405AAZTD02369

In our opinion and to the best of our information, and according to information given to us, the said accounts give a true and fair view-

- (i) in the case of the balance sheet, of the state of affairs of the above named Trust as at 31st March 2021 and
- (ii) in the case of the profit and loss account, of the profit or loss of its accounting year ending on 31st March 2021

The prescribed particulars are annexed hereto.

Name

DINU CHANDRAN
RAMACHANDRAN PILLAI

Membership Number

237405

Firm Registration Number

018404S

Date of Audit Report

09-Feb-2022

Place

49.37.181.112

Date

09-Feb-2022

ANNEXURE

STATEMENT OF PARTICULARS

I. APPLICATION OF INCOME FOR CHARITABLE OR RELIGIOUS PURPOSES

1. Amount of income of the previous year applied to charitable or religious purposes in India during that year	₹ 68,31,501
2. Whether the Trust has exercised the option under clause (2) of the Explanation to section 11(1) ? If so, the details of the amount of income deemed to have been applied to charitable or religious	No, -



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purposes in India during the previous year.	
3. Amount of income accumulated or set apart for application to charitable or religious purposes, to the extent it does not exceed 15 per cent of the income derived from property held under trust wholly for such purposes.	₹ 1,56,58,152
4. Amount of income eligible for exemption under section 11(1)(c) (Give details)	No

Sl. No.	Details	Amount
	No Records Added	

5. Amount of income, in addition to the amount referred to in Item 3 above, accumulated or set apart for specified purposes under section 11(2)	₹ 8,25,00,000
6. Whether the amount of income mentioned in item 5 above has been invested or deposited in the manner laid down in section 11(2)(b) ? If so, the details thereof	Yes, Deposit in Schedule Bank or Co-operative societies as per section 11(5)(iii) - 82500000,
7. Whether any part of the income in respect of which an option was exercised under clause (2) of the Explanation to section 11(1) in any earlier year is deemed to be income of the previous year under section 11(1B) ? If so, the details thereof	No, -
8. Whether, during the previous year, any part of income accumulated or set apart for specified purposes under section 11(2) in any earlier year-	
(a) has been applied for purposes other than charitable or religious purposes or has ceased to be accumulated or set apart for application thereto, or	No, -
(b) has ceased to remain invested in any security referred to in section 11(2)(b)(i) or deposited in any account referred to in section 11(2)(b)(ii) or section 11(2)(b)(iii), or	No, -
(c) has not been utilised for purposes for which it was accumulated or set apart during the period for which it was to be accumulated or set apart, or in the year immediately following the expiry thereof? If so, the details thereof	No, -

II. APPLICATION OR USE OF INCOME OR PROPERTY FOR THE BENEFIT OF PERSONS REFERRED TO IN SECTION 13(3)

1. Whether any part of the income or property of the Trust was lent, or continues to be lent, in the previous year to any person referred to in section 13(3) (hereinafter referred to in this Annexure as such person)? If so, give details of the amount, rate of interest charged and the nature of security, if any	No
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Sl. No.	Amount	Rate of interest charged (%)	Nature of security, if any	Remarks
No Records Added				

2. Whether any land, building or other property of the Trust was made, or continued to be made, available for the use of any such person during the previous year? If so, give details of the property and the amount of rent or compensation charged, if any

No

Sl. No.	Details of property	Amount of rent or compensation charged
No Records Added		

3. Whether any payment was made to any such person during the previous year by way of salary, allowance or otherwise? If so, give details

No

Sl. No.	Detail	Amount
No Records Added		

4. Whether the services of the Trust were made available to any such person during the previous year? If so, give details thereof together with remuneration or compensation received, if any

No

Sl. No.	Name of the Person	Amount of Remuneration/ Compensation	Remarks
No Records Added			

5. Whether any share, security or other property was purchased by or on behalf of the Trust during the previous year from any such person? If so, give details thereof together with the consideration paid

No

Sl. No.	Name of the Person	Amount of Consideration paid	Remarks
No Records Added			

6. Whether any share, security or other property was sold by or on behalf of the Trust during the previous year to any such person? If so, give details thereof together with the consideration received

No



Sl. No.	Name of the Person	Amount of Consideration received	Remarks
No Records Added			

7. Whether any income or property of the Trust was diverted during the previous year in favour of any such person? If so, give details thereof together with the amount of income or value of property so diverted
- No

Sl. No.	Name of the Person	Income or value of property diverted	Remarks
No Records Added			

8. Whether the income or property of the Trust was used or applied during the previous year for the benefit of any such person in any other manner? If so, give details
- No

Sl. No.	Name of the Person	Amount	Remarks
No Records Added			

III. INVESTMENTS HELD AT ANY TIME DURING THE PREVIOUS YEAR(S) IN CONCERNS IN WHICH PERSONS REFERRED TO IN SECTION 13(3) HAVE A SUBSTANTIAL INTEREST

Sl. No.	Name of the concern	Address of the concern	Where the concern is a company	Number of Equity Shares	Number of Preferential Shares	Number of Sweat Equity Shares	Nominal value of the investment	Income from the investment	Whether the amount in col. 5 exceeded 5 per cent of the capital of the concern during the previous year
No Records Added									

Place

49.37.181.112

Date

09-Feb-2022

Acknowledgement Number - 147257700090222



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This form has been digitally signed by DINU CHANDRAN RAMACHANDRAN PILLAI having PAN BIOPD3489B
from IP Address 49.37.181.112 on 09-Feb-2022 02:12:12 PM
Dsc SI No and issuer 19748866CN-eMudhra Sub CA for Class 2 Individual 2014,C=IN,O=eMudhra
Consumer Services Limited,OU=Certifying Authority



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INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

[Where the data of the Return of Income in Form ITR-1 (SAHAJ), ITR-2, ITR-3, ITR-4(SUGAM), ITR-5, ITR-6, ITR-7
filed and verified]
(Please see Rule 12 of the Income-tax Rules, 1962)

Assessment Year
2021-22

PAN	AAAAANI299F		
Name	NRI SERVICE & EDUCATIONAL TRUST		
Address	Pms College Of Dental Science And Research , GOLDEN HINNS , VENKODE , VATTAPPARA , Thiruvananthapuram , 16-Kerala , 91-India , 695028		
Status	AOP/BOI	Form Number	ITR-7
Filed u/s	139(1) - Return filed on or before due date	e-Filing Acknowledgement Number	147344330090222

	Sl. No.	Amount
Current Year business loss, if any	1	0
Total Income		0
Look Profit under MAT, where applicable	2	0
Adjusted Total Income under AMT, where applicable	3	0
Net tax payable	4	0
Interest and Fee Payable	5	0
Total tax, interest and Fee payable	6	0
Taxes Paid	7	1,50,652
(+/-)Tax Payable /(-)Refundable (6-7)	8	(-) 1,50,650
Dividend Tax Payable	9	0
Interest Payable	10	0
Total Dividend tax and interest payable	11	0
Taxes Paid	12	0
(+/-)Tax Payable /(-)Refundable (11-12)	13	0
Accreted Income as per section 115TD	14	0
Additional Tax payable u/s 115TD	15	0
Interest payable u/s 115TD	16	0
Additional Tax and interest payable	17	0
Tax and interest paid	18	0
(+/-)Tax Payable /(-)Refundable (17-18)	19	0

This return has been digitally signed by PARAVAN VILAGOM SHAHUL HAMEED THAHA in the capacity of having PAN AIBPT3693H from IP address 10.1.36.239 on 09-02-2022 14:25:33
DSC SI. No. & Issuer 3298897 & 20049997CN=e-Mudhra Sub CA for Class 2 Individual 2014,OU=Certifying Authority,O=eMudhra Consumer Services Limited,C=IN

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AAAAANI299F07147344330090222A612F895D4008E3A03AEE76534FDF038595AFBA1

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU



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09-02-2022 14:28

PMS COLLEGE OF DENTAL SCIENCE & RESEARCH, TRIVANDRUM -28
(A Unit of NRI Service & Educational Trust)
BALANCE SHEET AS AT 31ST MARCH, 2021

	Schedule	As at 31.03.2021 Rs, Ps.	As at 31.03.2020 Rs, Ps.
SOURCES OF FUNDS			
<u>Loan Funds</u>			
Secured Loans	1	25,40,877.64	45,13,256.00
Unsecured Loans	2	36,26,212.08	34,89,213.00
TOTAL		61,67,089.72	80,02,469.00
APPLICATION OF FUNDS			
<u>Fixed Assets</u>	3		
Gross Block		17,71,13,812.08	17,69,82,258.08
Less Depreciation		12,50,53,339.30	11,59,29,467.30
Net Block		5,20,60,472.78	6,10,52,790.78
Capital work in Progress			
<u>Net Current Assets</u>			
Current Assets, Loans & Advances	4	10,59,24,704.74	1,82,45,107.25
Less: Current Liabilities & Provisions	5	36,25,42,769.80	30,91,13,865.94
		(25,66,18,065.06)	(29,08,68,758.69)
NRI Service & Educational Trust		21,07,24,682.00	23,78,18,436.91
		61,67,089.72	80,02,469.00

Dr. P.S.THAHA
MANAGING TRUSTEE

Dr.FAISAL FIBIN THAHA
TRUSTEE

AUDITORS' REPORT-As per our separate report of even date attached

For DCR & Associates
Chartered Accountants

CA Dinu Chandran R, FCA
Mem No-237405

Place: Thiruvananthapuram
Date: 09-02-2022
UDIN: 22237405AAZFD02369



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SCIENCE & RESEARCH
TRIVANDRUM-28

PMS COLLEGE OF DENTAL SCIENCE & RESEARCH, TRIVANDRUM -28
(A Unit of NRI Service & Educational Trust)
INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2021

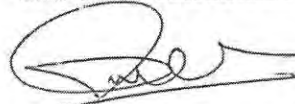
	Schedule	For the Year ended 31.03.2021		For the Year ended 31.03.2020	
		Rs.	Ps.	Rs.	Ps.
INCOME					
	6	25,40,17,695.58		25,45,31,961.50	
TOTAL (A)		25,40,17,695.58		25,45,31,961.50	
EXPENDITURE					
Administrative & Other Expenses	7	18,50,79,664.93		18,99,86,564.30	
Scholarships to Students	8	2,77,26,303.00		2,71,15,958.00	
Depreciation for the year		2,81,35,295.89		3,05,57,829.23	
TOTAL (B)		24,09,41,263.82		24,76,60,351.53	
Excess of Income over Expenditure for the year transferred to Trust (A)-(B)		1,30,76,431.76		68,71,609.97	

Dr. P.S.THAHA
MANAGING TRUSTEE

Dr.FAISAL FIBIN THAHA
TRUSTEE

AUDITORS' REPORT-As per our separate report of even date attached

For DCR & Associates
Chartered Accountants



CA Dinu Chandran R, FCA
Mem No-237405



Place: Thiruvananthapuram
Date: 09-02-2022
UDIN: 22237405AAZFD02369



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THIRUVANANTHAPURAM-28



PMS COLLEGE OF DENTAL SCIENCE & RESEARCH, TRIVANDRUM -28

(A Unit of NRI Service & Educational Trust)

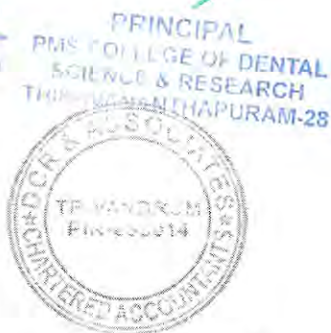
SCHEDULES ATTACHED TO AND FORMING PART OF THE

BALANCE SHEET AS AT 31ST MARCH, 2021

		<u>As at</u> 31.03.2021		<u>As at</u> 31.03.2020	
		Rs.	PS.	Rs.	PS.
<u>SCHEDULE -1</u>					
<u>SECURED LOANS</u>					
<u>Vehicle Loans</u>					
(Secured by hypothecation of vehicles)			25,40,877.64		45,13,256.00
TOTAL			25,40,877.64		45,13,256.00
<u>SCHEDULE-2</u>					
<u>UNSECURED LOANS</u>					
From Trustees			1,36,999.08		-
From Others			34,89,213.00		34,89,213.00
			36,26,212.08		34,89,213.00
<u>SCHEDULE-4</u>					
<u>A. CURRENT ASSETS, LOANS & ADVANCES</u>					
<u>Cash & Bank Balances</u>					
Cash and Stamps on hand			22,88,633.50		14,01,504.50
<u>Balance with Scheduled Banks:</u>					
In Current Accounts			6,05,03,014.46		43,66,786.75
In Deposit Account			3,89,99,820.78		80,40,078.00
<u>B LOANS & ADVANCES</u>					
Advances recoverable in cash or in kind or for value to be received - Unsecured considered good			18,66,700.00		13,77,450.00
<u>Other Current Assets</u>					
Deposits			18,98,669.00		18,98,669.00
Others			3,67,867.00		11,60,619.00
TOTAL			10,59,24,704.74		1,82,45,107.25
<u>SCHEDULE-5</u>					
<u>A CURRENT LIABILITIES & PROVISIONS</u>					
Creditors for Expenses			2,25,97,829.00		1,54,92,091.00
Deposits & Advances from Students			2,00,48,649.00		2,03,93,149.00
Provision for Student Scholarships			6,76,43,250.00		4,76,43,250.00
Other Liabilities			25,22,53,041.80		22,55,85,375.94
TOTAL			36,25,42,769.80		30,91,13,865.94

Dr. P.S.THAHA
MANAGING TRUSTEE

Dr.FAISAL FIBIN THAHA
TRUSTEE



PMS COLLEGE OF DENTAL SCIENCE & RESEARCH, TRIVANDRUM -28

(A Unit of NRI Service & Educational Trust)

SCHEDULES ATTACHED TO AND FORMING PART OF THE
INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2021

	<u>For the Year</u> ended 31.03.2021		<u>For the Year</u> ended 31.03.2020	
	Rs.	PS.	Rs.	PS.

SCHEDULE - 6

INCOME

Fees from Students	23,45,25,909.80	22,73,40,153.00
Miscellaneous Income	1,94,91,785.78	2,71,91,808.50
TOTAL	25,40,17,695.58	25,45,31,961.50

SCHEDULE 7

ADMINISTRATIVE & OTHER EXPENSES

Salaries & Allowances	9,93,29,925.08	9,04,22,811.00
Contributions PF and Other Funds		
Travelling Expenses	11,18,487.40	39,52,548.45
Postage & Telephone	5,80,593.37	6,02,067.25
Printing & Stationery	6,54,861.00	17,03,824.00
Rates & Taxes	8,57,726.00	17,14,012.38
Advertisement	20,65,067.00	53,47,491.00
Repairs & Maintenance	3,96,21,550.75	3,23,42,366.76
Interest and Bank charges	13,10,100.88	20,01,263.17
Electricity Charges	26,79,429.00	25,75,292.00
Donation & Charity	28,29,348.00	16,51,313.00
Consumables	1,16,65,058.56	1,66,27,100.48
Insurance	3,04,076.64	4,03,753.00
University & Other Fees	36,37,456.00	69,12,323.00
Legal & Professional Charges	24,73,032.00	55,09,476.00
Cultivation	3,60,955.00	
Auditors' Fees		
For Internal Audit	2,75,000.00	3,00,000.00
For Statutory Audit	1,15,000.00	1,20,000.00
Expenses Reimbursed		
General Expenses	1,52,01,998.25	1,78,00,927.81
TOTAL	18,50,79,664.93	18,99,86,564.30

SCHEDULE - 8

Scholarships to Students

BPL Compliment Exp		6,520.00
Academic Expenses	1,28,994.00	
I PAD for Students	15,11,218.00	28,60,000.00
Research methodology expenses	69,205.00	
Scholarship	59,22,386.00	21,26,847.00
Old Receivables Written Off	2,00,00,000.00	2,17,11,463.00
Students Kit	91,500.00	96,900.00
Students Welfare	3,000.00	3,14,228.00
	2,77,26,303.00	2,71,15,958.00

Dr. P.S.THAHA
MANAGING TRUSTEE



Dr. FAISAL FIBIN THAHA
TRUSTEE



PMS COLLEGE OF DENTAL SCIENCE & RESEARCH, TRIVANDRUM-28
(A Unit of NRI Service & Educational Trust)
SCHEDULES ATTACHED TO AND FORMING PART OF THE BALANCE SHEET AS AT 31ST MARCH 2021

NATURE OF ASSETS	GROSS BLOCK			DEPRECIATION			NET BLOCK	
	As at 31-03-2020	Additions	Deletions	As at 31-03-2021	Up to 31-03-2020	For the Year	Up to 31-03-2021	As at 31-03-2020
	Rs. Ps.	Rs. Ps.	Rs. Ps.	Rs. Ps.	Rs. Ps.	Rs. Ps.	Rs. Ps.	Rs. Ps.
Furniture and Fittings	1,62,46,711.25	-	-	1,62,46,711.25	82,42,387.25	8,00,457.00	90,42,819.25	72,03,892.00
Buildings	-	-	-	-	-	-	-	-
Electrical Fittings	96,27,423.05	52,667.00	-	96,80,090.05	41,14,531.05	5,54,589.00	46,65,120.05	50,10,970.00
Plant and Machinery	3,82,48,412.00	-	-	3,82,48,412.00	2,47,27,271.00	20,28,171.00	2,67,55,442.00	1,14,92,970.00
Lab Equipments	66,09,707.00	-	-	66,09,707.00	49,74,851.00	2,45,228.00	52,20,079.00	13,89,628.00
Clinical Equipments	5,72,08,377.94	-	-	5,72,08,377.94	3,49,19,295.00	53,43,362.00	3,82,62,657.00	1,89,45,720.94
Air Conditioner	23,29,107.00	-	-	23,29,107.00	10,64,304.00	1,89,720.00	12,54,024.00	10,75,083.00
Motor Vehicles	2,39,09,180.00	-	-	2,39,09,180.00	1,64,86,264.00	1,13,437.00	1,75,95,701.00	63,09,479.00
Library Books	1,45,76,242.00	78,887.00	-	1,46,55,129.00	1,42,46,231.00	2,45,054.00	1,44,91,285.00	1,63,844.00
Cycles	5,303.00	-	-	5,303.00	4,999.00	46.00	5,045.00	258.00
Computer & Accessories	79,87,571.84	-	-	79,87,571.84	70,03,209.00	5,90,618.00	75,93,827.00	3,93,744.84
Fire Extinguisher	2,34,223.00	-	-	2,34,223.00	1,46,125.00	13,215.00	1,59,340.00	74,883.00
Portable X ray with Accessories	-	-	-	-	-	-	-	-
TOTAL	17,69,32,258.08	1,31,554.00	-	17,71,13,812.08	11,59,29,467.30	91,23,872.00	12,50,53,339.30	5,20,60,472.78
								6,10,52,790.78

Previous Year figures

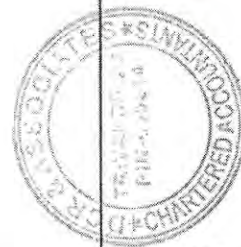
Depreciation

Depreciation as above
Depreciation Transferred from NRI Trust
Depreciation Charged to Income & Expenditure Account

51,23,872.00
1,50,11,423.89
2,81,35,295.89

Dr. P.S. THAHA

MANAGING TRUSTEE



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PMS COLLEGE OF DENTAL
SCIENCE & RESEARCH
THIRUVANANTHAPURAM-28

Dr. FAISAL FIBIN THAHA
TRUSTEE

FORM NO. 10B

[See rule 17B]

Audit report under section 12A(b) of the Income-tax Act, 1961, in the case of charitable or religious trusts or institutions

We have examined the balance sheet of **Nri Service And Educational Trust**, **AAAAAN1299F** [name and PAN of the trust or institution] as at **31/03/2020** and the Profit and loss account for the year ended on that date which are in agreement with the books of account maintained by the said trust or institution.

We have obtained all the information and explanations which to the best of **our** knowledge and belief were necessary for the purposes of the audit. In **our** opinion, proper books of account have been kept by the head office and the branches of the abovenamed **trust** visited by **us** so far as appears from **our** examination of the books, and proper Returns adequate for the purposes of audit have been received from branches not visited by **us**, subject to the comments given below:

The net income of PMS College of Dental Science and Reseach is included in other Income of the Trust. These financial statements are the responsibility of the Trustees. Our responsibility is to express an opinion on these financial statements based on our audit. We have conducted our 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 estimates 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., UDIN -21237405AAAAAA9746

In **our** opinion and to the best of **our** information, and according to information given to **us**, the said accounts give a true and fair view-

(i) in the case of the balance sheet, of the state of affairs of the above named **trust** as at **31/03/2020** and

(ii) in the case of the profit and loss account, of the profit or loss of its accounting year ending on **31/03/2020**

The prescribed particulars are annexed hereto.

Place **THIRUVANANTHAPURAM**
Date **14/01/2021**

Name **DINU CHANDRAN RAMACHANDRAN PILLAI**
Membership Number **237405**
FRN (Firm Registration Number) **018404S**
Address **TC 25/989, RAKUSH, NEAR JAS HOTEL, THYCAUD, THIRUVANANTHAPURAM**

ANNEXURE

Statement of particulars

I. APPLICATION OF INCOME FOR CHARITABLE OR RELIGIOUS PURPOSES

1.	Amount of income of the previous year applied to charitable or religious purposes in India during that year (₹)	63029580
2.	Whether the trust has exercised the option under clause (2) of the Explanation to section 11(1) ? If so, the details of the amount of income deemed to have been applied to charitable or religious purposes in India during the previous year (₹)	No
3.	Amount of income accumulated or set apart for application to charitable or religious purposes, to the extent it does not exceed 15 per cent of the income derived from property held under trust wholly for such purposes. (₹)	Yes 1
4.	Amount of income eligible for exemption under section 11(1)(c) (Give details)	No
5.	Amount of income, in addition to the amount referred to in item 3 above, accumulated or set apart for specified purposes under section 11(2) (₹)	0
6.	Whether the amount of income mentioned in item 5 above has been invested or deposited in the manner laid down in section 11(2)(b) ? If so, the details thereof.	No
7.	Whether any part of the income in respect of which an option was exercised under clause (2) of the Explanation to section 11(1) in any earlier year is deemed to be income of the previous year under section 11(1B) ? If so, the details	No



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SCIENCE & RESEARCH
THIRUVANANTHAPURAM-21

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT				Assessment Year 2020-21
[Where the data of the Return of Income in Form ITR-1 (SAHAJ), ITR-2, ITR-3, ITR-4(SUGAM), ITR-5, ITR-6, ITR-7 filed and verified] (Please see Rule 12 of the Income-tax Rules, 1962)				
PAN	AAAAAN1299F			
Name	NRI SERVICE AND EDUCATIONAL TRUST			
Address	Pms College Of Dental Science And Research, GOLDEN HINNS, VENKODE, VATTAPPARA, Thiruvananthapuram, KERALA, 695028			
Status	AOP/BOI	Form Number	ITR-7	
Filed u/s	139(1)-On or before due date	e-Filing Acknowledgement Number	236657321020221	
Taxable Income and Tax details	Current Year business loss, if any	1	0	
	Total Income		0	
	Book Profit under MAT, where applicable	2	0	
	Adjusted Total Income under AMT, where applicable	3	0	
	Net tax payable	4	0	
	Interest and Fee Payable	5	0	
	Total tax, interest and Fee payable	6	0	
	Taxes Paid	7	164902	
	(+)Tax Payable /(-)Refundable (6-7)	8	-164900	
Dividend Distribution Tax details	Dividend Tax Payable	9	0	
	Interest Payable	10	0	
	Total Dividend tax and interest payable	11	0	
	Taxes Paid	12	0	
	(1)Tax Payable /(-)Refundable (11-12)	13	0	
	Accreted Income as per section 115TD	14	0	
	Additional Tax payable u/s 115TD	15	0	
	Interest payable u/s 115TE	16	0	
	Additional Tax and interest payable	17	0	
	Tax and interest paid	18	0	
	(+)Tax Payable /(-)Refundable (17-18)	19	0	
Income Tax Return submitted electronically on <u>02-02-2021 12:23:57</u> from IP address <u>116.68.73.99</u> and verified by <u>PARAVAN VILAGOM SHAHUL HAMEED THAHA</u> having PAN <u>AIBPT3693H</u> on <u>02-02-2021 12:23:57</u> from IP address <u>116.68.73.99</u> using Digital Signature Certificate (DSC). 20049997CN=e-Mudhra Sub CA for Class 2 Individual 2014,OU=Certifying Authority,O=eMudhra Consumer Services Limited,C=IN DSC details: _____				
DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU				

PMS COLLEGE OF DENTAL SCIENCE & RESEARCH, TRIVANDRUM -28
(A Unit of NRI Service & Educational Trust)
BALANCE SHEET AS AT 31ST MARCH, 2020

	Schedule	As at 31.03.2020 Rs. Ps.	As at 31.03.2019 Rs. Ps.
SOURCES OF FUNDS			
<u>Loan Funds</u>			
Secured Loans	1	45,13,256.00	41,03,520.00
Unsecured Loans	2	34,89,213.00	40,60,752.08
TOTAL		80,02,469.00	81,64,272.08
APPLICATION OF FUNDS			
<u>Fixed Assets</u>	3		
Gross Block		176982258.1	166309603.1
Less: Depreciation		115929467.3	105343466.3
Net Block		6,10,52,790.78	6,09,66,136.78
Capital work in Progress			-
<u>Net Current Assets</u>			
Current Assets, Loans & Advances	4	1,82,45,107.25	5,07,39,002.37
Less: Current Liabilities & Provisions	5	30,91,13,865.94 (29,08,68,758.69)	27,25,17,443.50 (22,17,78,441.13)
NRI Service & Educational Trust		23,78,18,436.91 80,02,469.00	16,89,76,576.43 81,64,272.08

Dr. P.S.THAHA
MANAGING TRUSTEE

FAISAL FIBIN THAHA
TRUSTEE



For DCR & ASSOCIATES
 CHARTERED ACCOUNTANTS
 FRN: 018104S

CA DINU GHANDRAN R ACA
 Mem No: 237405
 Trivandrum



PRINCIPAL
PMS COLLEGE OF DENTAL
SCIENCE & RESEARCH
TRIVIVANANTHAPURAM-28

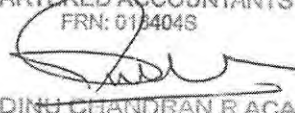
PMS COLLEGE OF DENTAL SCIENCE & RESEARCH, TRIVANDRUM -28
(A Unit of NRI Service & Educational Trust)
INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2020

	Schedule	For the Year ended		For the Year ended	
		31.03.2020		31.03.2019	
		Rs.	Ps.	Rs.	Ps.
INCOME	6	25,45,31,961.50		23,04,71,816.00	
TOTAL (A)		25,45,31,961.50		23,04,71,816.00	
EXPENDITURE					
Administrative & Other Expenses	7	18,99,86,564.30		19,20,31,646.34	
Scholarships to Students	8	2,71,15,958.00		25,42,000.00	
Depreciation for the year		3,05,57,829.23		3,12,63,201.58	
TOTAL (B)		24,76,60,351.53		22,58,36,847.92	
Excess of Income over Expenditure for the year transferred to Trust (A)-(B)		68,71,609.97		46,34,968.08	

Dr. P.S.THAHA
MANAGING TRUSTEE

FAISAL FIBIN THAHA
TRUSTEE



For DCR & ASSOCIATES
 CHARTERED ACCOUNTANTS
 FRN: 0124043

 CA DINU CHANDRAN, R.A.C.A.
 Mem No: 237405
 Trivandrum




PRINCIPAL
 PMS COLLEGE OF DENTAL
 SCIENCE & RESEARCH
 THIRUVANANTHAPURAM-28

PMS COLLEGE OF DENTAL SCIENCE & RESEARCH, TRIVANDRUM -28

(A Unit of NRI Service & Educational Trust)

**SCHEDULES ATTACHED TO AND FORMING PART OF THE
BALANCE SHEET AS AT 31ST MARCH, 2020**

	<u>As at</u> 31.03.2020		<u>As at</u> 31.03.2019	
	Rs.	PS.	Rs.	PS.
SCHEDULE -1				
SECURED LOANS				
Vehicle Loans				
(Secured by hypothecation of vehicles)				
TOTAL	45,13,256.00		41,03,520.00	
	<u>45,13,256.00</u>		<u>41,03,520.00</u>	
SCHEDULE-2				
UNSECURED LOANS				
From Trustees			5,71,539.08	
From Others	34,89,213.00		34,89,213.00	
	<u>34,89,213.00</u>		<u>40,60,752.08</u>	
SCHEDULE-4				
A. CURRENT ASSETS, LOANS & ADVANCES				
Cash & Bank Balances				
Cash and Stamps on hand	14,01,504.50		23,66,327.50	
Balance with Scheduled Banks:				
In Current Accounts	43,66,786.75		83,89,465.87	
In Deposit Account	80,40,078.00		3,58,42,106.00	
B. LOANS & ADVANCES				
Advances recoverable in cash or in kind or for value to be received - Unsecured considered good	13,77,450.00		15,17,527.00	
Other Current Assets				
Deposits	18,98,669.00		18,98,669.00	
Others	11,60,619.00		7,24,907.00	
TOTAL	<u>1,82,45,107.25</u>		<u>5,07,39,002.37</u>	
SCHEDULE-5				
A. CURRENT LIABILITIES & PROVISIONS				
Creditors for Expenses	1,54,92,091.00		1,15,53,471.00	
Deposits & Advances from Students	2,03,93,149.00		1,86,26,949.00	
Provision for Student Scholarships	4,76,43,250.00		4,79,47,829.00	
Other Liabilities	22,55,85,375.94		19,43,89,194.50	
TOTAL	<u>30,91,13,865.94</u>		<u>27,25,17,443.50</u>	

Dr. P.S.THAHA
MANAGING TRUSTEE

FAISAL FIBIN THAHA
TRUSTEE



PRINCIPAL
PMS COLLEGE OF DENTAL
SCIENCE & RESEARCH
THIRUVANANTHAPURAM-28

PMS COLLEGE OF DENTAL SCIENCE & RESEARCH, TRIVANDRUM -28
(A Unit of NRI Service & Educational Trust)
SCHEDULES ATTACHED TO AND FORMING PART OF THE
INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2020

	<u>For the Year</u>		<u>For the Year</u>	
	<u>ended</u>		<u>ended</u>	
	<u>31.03.2020</u>		<u>31.03.2019</u>	
	<u>Rs.</u>	<u>PS.</u>	<u>Rs.</u>	<u>PS.</u>
<u>SCHEDULE - 6</u>				
<u>INCOME</u>				
Fees from Students	22,73,40,153.00		21,75,09,773.00	
Miscellaneous Income	2,71,91,808.50		1,29,62,043.00	
TOTAL	25,45,31,961.50		23,04,71,816.00	

SCHEDULE 7

ADMINISTRATIVE & OTHER EXPENSES

Salaries & Allowances	9,04,22,811.00	10,29,09,209.00
Contributions PF and Other Funds		11,52,409.00
Travelling Expenses	39,52,548.45	28,44,301.04
Postage & Telephone	6,02,067.25	6,35,605.00
Printing & Stationery	17,03,824.00	16,90,328.00
Rates & Taxes	17,14,012.38	2,43,073.00
Advertisement	53,47,491.00	13,02,339.00
Repairs & Maintenance	3,23,42,366.76	3,07,70,339.90
Interest and Bank charges	20,01,263.17	22,75,827.47
Electricity Charges	25,75,292.00	30,55,343.00
Donation & Charity	16,51,313.00	11,78,565.00
Consumables	1,66,27,100.48	1,38,12,070.00
Insurance	4,03,753.00	2,05,537.00
University & Other Fees	69,12,323.00	34,21,357.00
Legal & Professional Charges	55,09,476.00	49,05,931.00
Auditors' Fees		
For Internal Audit	3,00,000.00	-
For Statutory Audit	1,20,000.00	-
Expenses Reimbursed		-
General Expenses	1,78,00,922.81	2,16,29,411.93
TOTAL	18,99,86,564.30	19,20,31,646.34

SCHEDULE - 8

Scholarships to Students

BPL Compliment Exp	6,520.00	
IPAD for Students	28,60,000.00	
Scholarship	21,26,847.00	25,42,000.00
Old Receivables Written Off	2,17,11,463.00	
Students Kit	96,900.00	
Students Welfare	3,14,228.00	
	2,71,15,958.00	25,42,000.00

Dr. P.S.THAHA
MANAGING TRUSTEE

FAISAL FIBIN THAHA
TRUSTEE



PRINCIPAL
PMS COLLEGE OF DENTAL
SCIENCE & RESEARCH
THIRUVANANTHAPURAM-28

PMS COLLEGE OF DENTAL SCIENCE & RESEARCH, TRIVANDRUM-28
(A Unit of NRI Service & Educational Trust)
SCHEDULES ATTACHEE TO AND FORMING PART OF THE BALANCE SHEET AS AT 31ST MARCH 2020

SCHEDULE-3
FIXED ASSETS

SL NO.	NATURE OF ASSETS	GROSS BLOCK		DEPRECIATION		NET BLOCK	
		As at 31-03-2019	As at 31-03-2020	Up to 31-03-2019	For the year 2019-2020	Up to 31-03-2020	As at 31-03-2020
		Rs. Ps.	Rs. Ps.	Rs. Ps.	Rs. Ps.	Rs. Ps.	Rs. Ps.
1	Furniture and Fittings	1,60,60,158.25	1,66,46,111.25	73,56,529.25	8,85,858.00	83,42,387.25	83,04,324.00
2	Electrical Fittings	88,68,194.05	96,27,423.05	35,03,334.05	6,40,697.00	41,43,031.05	55,12,892.00
3	Plant and Machinery	3,42,54,033.00	3,82,43,412.00	2,26,88,969.00	20,38,302.00	2,47,27,271.00	1,35,21,141.00
4	Lab Equipments	66,09,707.00	66,09,707.00	46,86,347.00	2,58,504.00	49,44,851.00	16,34,856.00
5	Clinical Equipments	5,56,21,602.94	5,72,08,377.94	3,10,65,072.00	38,54,223.00	3,49,19,295.00	2,22,89,082.94
6	Air Conditioner	16,20,692.00	25,29,107.00	8,89,298.00	1,75,005.00	10,64,304.00	12,64,803.00
7	Motor Vehicles	2,17,36,893.00	2,33,09,180.00	1,53,68,009.00	11,38,255.00	1,64,86,264.00	74,22,916.00
8	Library Books	1,45,28,745.00	1,45,76,242.00	1,37,70,259.00	4,59,72.00	1,42,46,231.00	3,30,011.00
9	Cycles	5,303.00	5,303.00	4,945.00	54.00	4,999.00	304.00
10	Computer & Accessories	67,76,051.84	73,87,571.84	58,79,526.00	11,13,583.00	70,03,209.00	9,84,362.84
11	Fire Extinguisher	2,34,223.00	2,34,223.00	1,30,578.00	15,547.00	1,46,125.00	88,098.00
	TOTAL	16,63,09,603.08	17,69,82,258.08	10,53,43,466.30	1,05,86,001.00	11,59,29,467.30	6,10,52,790.78
Previous Year figures		15,58,63,192.08	1,04,76,412.00	30,001.60	1,14,140.00	10,53,43,466.30	6,09,66,136.78

Depreciation

Depreciation as above
Depreciation Transferred from NRI Trust
Depreciation Charged to Income & Expenditure Account

1,05,86,001.00
1,99,18,28.23
3,05,57,829.23

Dr. P.S.THAHA
MANAGING TRUSTEE

FAISAL FIBIN TEAHA
TRUSTEE



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PRINCIPAL
PMS COLLEGE OF DENTAL
SCIENCE & RESEARCH
THIRUVANANTHAPURAM



DCR & Associates

Chartered Accountants

MIG3, MATRUCHAYA,
Santhi Nagar, Koovappadam,
Jawahar Road, Mattanchery
Kochi-682002

+91 9895253187/9895248835

E-mail :bmadhuca@gmail.com

AUDITORS' REPORT

We have examined the Balance Sheet of M/s. PMS College of Dental Science & Research, Trivandrum – 28, (A unit of NRI Service & Educational Trust) as at 31st March, 2018 and the Income & Expenditure Account for the year ended 31.03.2019, which are in agreement with the books of account maintained by the said Institution.

1. These financial statements are the responsibility of the management. Our responsibility is to express an opinion on these financial statements based on our audit.
2. We have conducted our 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 estimates 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.
3. We have obtained all the information and explanation, which to the best of our knowledge and belief were necessary for the purposes of the audit. In our opinion proper books of account have been kept by the above named Institution visited by us so far as appears from our examination of the books.
4. In our opinion and to the best of our information, and according to the information given to us, the said accounts give a true and fair view, in conformity with the accounting principles generally accepted in India.
 - (i) In the case of Balance Sheet, of the state of affairs of the above named Institution as at 31st March, 2019 and
 - (ii) In the case of Income & Expenditure Account, of the excess of income over expenditure for the year ended on that date.

Kochi

Dated 26.09.2019



For DCR & ASSOCIATES

Chartered Accountants

(FRN: 018404S)

CA.B.Madhusudanan

(M No 27969)

Partner



PRINCIPAL
PMS COLLEGE OF DENTAL
SCIENCE & RESEARCH
THIRUVANANTHAPURAM 28

Head Office TC 25/989, RAKUSH, Near Jas Hotel, Thycaud, Trivandrum-695014,

E-mail :dinucr01@gmail.com,+91 9895742652



PMS COLLEGE

OF

DENTAL SCIENCE & RESEARCH

PMS COLLEGE OF DENTAL SCIENCE & RESEARCH, TRIVANDRUM -28

(A Unit of NRI Service & Educational Trust)

BALANCE SHEET AS AT 31ST MARCH, 2019

	Schedul	As at 31.03.2019 Rs. Ps.	As at 31.03.2018 Rs. Ps.
<u>SOURCES OF FUNDS</u>			
<u>Loan Funds</u>			
Secured Loans	1	41,03,520.00	44,94,311.00
Unsecured Loans	2	40,60,752.08	2,00,53,772.08
TOTAL		81,64,272.08	2,45,48,083.08
<u>APPLICATION OF FUNDS</u>			
<u>Fixed Assets</u>	3		
Gross Block		166309603.1	15,58,63,192.08
Less: Depreciation		105343466.3	9,39,32,062.30
Net Block		6,09,66,136.78	6,19,31,129.78
Capital work in Progress		-	-
<u>Net Current Assets</u>			
Current Assets, Loans & Advances	4	5,07,39,002.37	2,07,56,797.32
Less: Current Liabilities & Provisions	5	27,25,17,443.50 (22,17,78,441.13)	23,33,32,258.11 (21,25,75,460.79)
NRI Service & Educational Trust		16,89,76,576.43 81,64,272.08	17,51,92,414.09 2,45,48,083.08
Notes on Accounting Policies	8		-

Dr. P.S.THAHA

MANAGING TRUSTEE

Dr.V.M.SAUDA

TRUSTEE



For DCR & ASSOCIATES
Chartered Accountants
(Firm Reg. Number 018404S)

C.A.B. MADHUSUDANAN
(MGN 627860)
Partner



PRINCIPAL
PMS COLLEGE OF DENTAL
SCIENCE & RESEARCH
THIRUVANANTHAPURAM-28



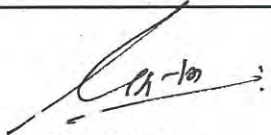
PMS COLLEGE OF DENTAL SCIENCE & RESEARCH

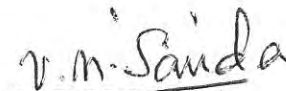
PMS COLLEGE OF DENTAL SCIENCE & RESEARCH, TRIVANDRUM -28 (A Unit of NRI Service & Educational Trust) INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2019

	Schedul	For the Year ended 31.03.2019		For the year ended 31.03.2018	
		Rs.	Ps.	Rs .	Ps.
INCOME	6		23,04,71,816.00		22,30,71,674.30
TOTAL (A)			23,04,71,816.00		22,30,71,674.30
EXPENDITURE					
Administrative & Other Expenses	7		19,20,31,646.34		16,47,02,849.08
Scholarships to Students			25,42,000.00		2,00,00,000.00
Depreciation for the year			3,12,63,201.58		2,91,13,658.26
TOTAL (B)			22,58,36,847.92		21,38,16,507.34
Excess of Income over Expenditure for the year transferred to Trust (A)- (B)			46,34,968.08		92,55,166.96

Notes on Accounting Policies

8


Dr. P.S. THAHA
MANAGING TRUSTEE


Dr. V.M. SAUDA
TRUSTEE



For DCR & ASSOCIATES
Chartered Accountants
(Firm Reg. Number 018404S)

CA.B. MADHUSUDANAN
(MRN 027969)
Partner




PRINCIPAL
PMS COLLEGE OF DENTAL
SCIENCE & RESEARCH
THIRUVANANTHAPURAM-28



PMS COLLEGE OF DENTAL SCIENCE & RESEARCH

PMS COLLEGE OF DENTAL SCIENCE & RESEARCH, TRIVANDRUM -28

(A Unit of NRI Service & Educational Trust)

SCHEDULES ATTACHED TO AND FORMING PART OF THE BALANCE SHEET AS AT 31ST MARCH, 2019

	<u>As at</u> 31.03.2019 Rs. PS.	<u>As at</u> 31.03.2018 Rs. Ps.
<u>SCHEDULE -1</u>		
<u>SECURED LOANS</u>		
<u>Vehicle Loans</u>		
(Secured by hypothecation of vehicles)	41,03,520.00	44,94,311.00
TOTAL	41,03,520.00	44,94,311.00
<u>SCHEDULE-2</u>		
<u>UNSECURED LOANS</u>		
From Trustees	5,71,539.08	1,63,64,559.08
From Others	34,89,213.00	36,89,213.00
	40,60,752.08	2,00,53,772.08
<u>SCHEDULE-4</u>		
<u>A. CURRENT ASSETS, LOANS & ADVANCES</u>		
<u>Cash & Bank Balances</u>		
Cash and Stamps on hand	23,66,327.50	17,79,039.50
<u>Balance with Scheduled Banks:</u>		
In Current Accounts	83,89,465.87	48,67,372.42
In Deposit Account	3,58,42,106.00	1,03,20,639.00
<u>B LOANS & ADVANCES</u>		
Advances recoverable in cash or in kind or for value to be received - Unsecured considered good	15,17,527.00	11,15,600.00
<u>Other Current Assets</u>		
Deposits	18,98,669.00	18,63,669.00
Others	7,24,907.00	8,10,477.00
TOTAL	5,07,39,002.37	2,07,56,797.32
<u>SCHEDULE-5</u>		
<u>A CURRENT LIABILITIES & PROVISIONS</u>		
Creditors for Expenses	1,15,53,471.00	57,37,591.00
Deposits & Advances from Students	1,86,26,949.00	1,77,22,449.00
Provision for Student Scholarships	4,79,47,829.00	4,79,47,829.00
Other Liabilities	19,43,89,194.50	16,19,24,389.11
TOTAL	27,25,17,443.50	23,33,32,258.11

Dr. P.S. THIRAIYA
MANAGING TRUSTEE

Dr.V.M.SAUDA
TRUSTEE



For DCR & ASSOCIATES
Chartered Accountants
(Firm Reg. Number 0184048)

CA.B. MADHUSUDANAN
(MRN 0184048)
Partner

PRINCIPAL
**PMS COLLEGE OF DENTAL
SCIENCE & RESEARCH
THIRUVANANTHAPURAM-28**



PMS COLLEGE OF DENTAL SCIENCE & RESEARCH

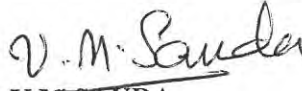
PMS COLLEGE OF DENTAL SCIENCE & RESEARCH, TRIVANDRUM -28

(A Unit of NRI Service & Educational Trust)

**SCHEDULES ATTACHED TO AND FORMING PART OF THE
INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED**

	<u>For the Year</u> <u>ended</u> <u>31.03.2019</u> <u>Rs. PS.</u>		<u>For the year</u> <u>ended</u> <u>31.03.2018</u> <u>Rs . Ps.</u>	
<u>SCHEDULE - 6</u>				
<u>INCOME</u>				
Fees from Students	21,75,09,773.00		19,78,08,581.20	
Miscellaneous Income	1,29,62,043.00		2,52,63,093.10	
TOTAL	23,04,71,816.00		22,30,71,674.30	
<u>SCHEDULE - 7</u>				
<u>ADMINISTRATIVE & OTHER EXPENSES</u>				
Salaries & Allowances	10,29,09,209.00		8,53,39,390.00	
Contributions PF and Other Funds	11,52,409.00		9,20,611.00	
Travelling Expenses	28,44,301.04		15,63,576.95	
Postage & Telephone	6,35,605.00		7,46,016.44	
Printing & Stationery	16,90,328.00		14,20,129.00	
Rates & Taxes	2,43,073.00		19,70,883.00	
Advertisement	13,02,339.00		46,28,669.00	
Repairs & Maintenance	3,07,70,339.90		2,41,94,511.00	
Interest and Bank charges	22,75,827.47		25,99,427.86	
Electricity Charges	30,55,343.00		28,11,768.00	
Donation & Charity	11,78,565.00		16,34,701.00	
Consumables	1,38,12,070.00		1,64,78,190.03	
Insurance	2,05,537.00		2,55,271.00	
University & Other Fees	34,21,357.00		27,86,509.00	
Legal & Professional Charges	49,05,931.00		41,85,004.00	
Auditors' Fees				
For Audit	-		50,000.00	
For Other Services	-		50,000.00	
Expenses Reimbursed	-		20,300.00	
General Expenses	2,16,29,411.93		1,30,47,891.80	
TOTAL	19,20,31,646.34		16,47,02,849.08	


Dr. P.S. THAHA
MANAGING TRUSTEE


Dr. V.M. SAUDA
TRUSTEE




PRINCIPAL
PMS COLLEGE OF DENTAL
SCIENCE & RESEARCH
THIRUVANANTHAPURAM-28

Sl. NO.	NATURE OF ASSETS	As at 31-03-2018		As at 31-03-2019		Up to 31-03-2018		Rate %	For the Year		Up to 31-03-2019		As at 31-03-2019		As at 31-03-2018	
		Rs.	P.	Rs.	P.	Rs.	P.		Rs.	P.	Rs.	P.	Rs.	P.	Rs.	P.
1	Furniture and Fittings	1,45,79,336.25		14,80,822.00		14,80,822.00		10%	9,24,884.00		73,56,529.25		87,03,629.00		81,47,691.00	
2	Electrical Fittings	77,57,653.05		11,10,341.00		11,10,341.00		10%	5,27,136.00		35,03,834.05		53,64,360.00		48,31,185.00	
3	Plant and Machinery	3,28,52,249.00		14,01,784.00		14,01,784.00		15%	19,69,575.00		2,26,88,969.00		1,15,65,064.00		1,21,23,855.00	
4	Lab Equipments	66,09,707.00		43,14,613.60		43,14,613.60		15%	3,29,416.00		46,86,347.00		19,23,360.00		22,62,776.00	
5	Clinical Equipments	5,13,06,989.94		2,28,092.60		2,28,092.60		15%	42,49,442.00		3,10,65,072.00		2,45,56,530.94		2,44,91,359.94	
6	Air Conditioner	13,92,600.00		4,06,505.00		4,06,505.00		15%	25,868.00		8,89,298.00		7,31,394.00		6,29,170.00	
7	Motor Vehicles	2,13,60,589.00		1,68,982.00		1,68,982.00		15%	19,90,717.00		1,53,68,009.00		63,68,884.00		70,83,297.00	
8	Library Books	1,43,59,763.00		13,65,273.00		13,65,273.00		60%	1,43,596.00		1,37,70,259.00		7,38,486.00		17,03,500.00	
9	Cycles	5,303.00		5,303.00		5,303.00		15%	63.00		4,945.00		358.00		421.00	
10	Computer & Accessories	54,04,778.84		2,34,223.00		2,34,223.00		60%	19,10,787.00		58,79,626.00		8,90,425.84		5,35,939.84	
11	Fire Extinguisher	2,34,223.00		1,04,76,412.00		1,04,76,412.00		15%	18,290.00		1,30,578.00		1,03,645.00		1,21,935.00	
	TOTAL	15,58,63,192.08		1,04,76,412.00		1,04,76,412.00			1,41,1,404.00		10,53,43,466.30		6,09,66,136.78		6,19,31,129.78	

Previous Year figures: 11,83,15,242.08 84,69,150.00 12,67,84,392.08 6,16,45,213.30 1,64,34,620.00 7,20,79,833.30 5,47,04,558.78 5,66,70,028.78

Depreciation
 Depreciation as above 1,41,1,404.00
 Depreciation Transferred from NRI Trust 1,78,51,797.58
 Depreciation Charged to Income & Expenditure Account 3,23,63,201.58

V. M. Sunda
 Dr. V. M. Sunda
 TRUSTEE

P. S. Thaha
 Dr. P. S. Thaha
 MANAGING TRUSTEE



For DCR & ASSOCIATES
 Chartered Accountants
 Firm Reg. Number: 018404S
[Signature]
C.A. B. MADHUSUDANAN
 (MRN 027969)
 Partner



PRINCIPAL
PMS COLLEGE OF DENTAL
SCIENCE & RESEARCH
THIRUVANANTHAPURAM-28



PMS COLLEGE
OF
DENTAL SCIENCE & RESEARCH

PMS COLLEGE OF DENTAL SCIENCE & RESEARCH, TRIVANDRUM-28
(A UNIT OF NRI SERVICE & EDUCATIONAL TRUST)

NOTES ON ACCOUNTING POLICIES FORMING PART OF THE ACCOUNTS
FOR THE YEAR ENDED 31ST MARCH, 2019

SCHEDULE – 8

1. General

Accounting policies not specifically referred to otherwise are consistent and in consonance with generally accepted accounting principles in India.

2. Fixed Assets

Fixed assets are stated at cost of acquisition inclusive of freight, duties etc. and other incidental expenses. The Building in which the College is functioning is capitalized in the books of the Trust.

3. Depreciation

Depreciation including depreciation on building transferred from the Trust has been charged in the Income & Expenditure Accounts at the rates prescribed in the Income Tax Rules.

4. Gratuity

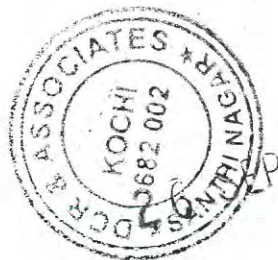
No provision has been made in the accounts towards the accrued liability to gratuity to employees. The same will be accounted as and when the gratuity is actually paid. However, during the year an adhoc provision for increase in salary and past retirement benefits has been made in the accounts.

5. Tuition Fees

Tuition Fees is accounted pro-rata on the basis of number of semesters and the period for which the student is attending the course

Dr.P.S.THAHA
MANAGING TRUSTEE

Dr.V.M.SAUDA
TRUSTEE



PRINCIPAL
PMS COLLEGE OF DENT
SCIENCE & RESEARCH
THIRUVANANTHAPURAM

AUDITORS' REPORT

We have examined the Balance Sheet of M/s. PMS College of Dental Science & Research, Trivandrum – 28, (A unit of NRI Service & Educational Trust) as at 31st March, 2018 and the Income & Expenditure Account for the year ended 31.03.2018, which are in agreement with the books of account maintained by the said Institution.

1. These financial statements are the responsibility of the management. Our responsibility is to express an opinion on these financial statements based on our audit.
2. We have conducted our 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 estimates 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.
3. We have obtained all the information and explanation, which to the best of our knowledge and belief were necessary for the purposes of the audit. In our opinion proper books of account have been kept by the above named Institution visited by us so far as appears from our examination of the books.
4. In our opinion and to the best of our information, and according to the information given to us, the said accounts give a true and fair view, in conformity with the accounting principles generally accepted in India.
 - (i) In the case of Balance Sheet, of the state of affairs of the above named Institution as at 31st March, 2018 and
 - (ii) In the case of Income & Expenditure Account, of the excess of income over expenditure for the year ended on that date.



For Sasi Kaimal & Co
Chartered Accountants

(FRN: 0036415)

CA.B.Madhusudanan
(M No 27969)



PRINCIPAL
PMS COLLEGE OF DENTAL
SCIENCE & RESEARCH
THIRUVANANTHAPURAM-28



PMS COLLEGE OF DENTAL SCIENCE & RESEARCH

PMS COLLEGE OF DENTAL SCIENCE & RESEARCH, TRIVANDRUM -28 (A Unit of NRI Service & Educational Trust) BALANCE SHEET AS AT 31ST MARCH, 2018

	Schedule	As at 31.03.2018 Rs . Ps.	As at 31.03.2017 Rs . Ps.
<u>SOURCES OF FUNDS</u>			
<u>Loan Funds</u>			
Secured Loans	1	4,494,311.00	1,954,570.00
Unsecured Loans	2	20,053,772.08	32,327,089.08
TOTAL		24,548,083.08	34,281,659.08
<u>APPLICATION OF FUNDS</u>			
<u>Fixed Assets</u>	3		
Gross Block		155,863,192.08	140,015,040.08
Less: Depreciation		93,932,062.30	82,781,739.30
Net Block		61,931,129.78	57,233,300.78
Capital work in Progress		-	24,542,221.00
<u>Net Current Assets</u>			
Current Assets, Loans & Advances	4	20,756,797.32	5,842,097.54
Less: Current Liabilities & Provisions	5	233,332,258.11 (212,575,460.79)	193,729,014.30 (187,886,916.76)
NRI Service & Educational Trust		175,192,414.09	140,393,054.06
		24,548,083.08	34,281,659.08
Notes on Accounting Policies	8	-	-

Dr. P.S.THAHA
MANAGING TRUSTEE

Dr.V.M.SAUDA
TRUSTEE

AUDITORS' REPORT

As per our separate report of even date attached



For SASI KAIMAL & CO.
Chartered Accountants

CA. B. MADHUSUDANAN, F.C.A.
M. No. 200/27969
Firm Registration No. 100



PRINCIPAL
PMS COLLEGE OF DENTAL
SCIENCE & RESEARCH
THIRUVANANTHAPURAM-28



PMS COLLEGE OF DENTAL SCIENCE & RESEARCH

PMS COLLEGE OF DENTAL SCIENCE & RESEARCH, TRIVANDRUM -28

(A Unit of NRI Service & Educational Trust)

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2018

	Schedule	For the year ended 31.03.2018 Rs . Ps.	For the year ended 31.03.2017 Rs . Ps.
INCOME	6	223,071,674.30	198,460,497.58
TOTAL (A)		223,071,674.30	198,460,497.58
EXPENDITURE			
Administrative & Other Expenses	7	164,702,849.08	141,518,410.45
Scholarships to Students(Provision)		20,000,000.00	20,000,000.00
Depreciation for the year		29,113,658.26	28,246,228.24
TOTAL (B)		213,816,507.34	189,764,638.69
Excess of Income over Expenditure for the year transferred to Trust (A)-(B)		9,255,166.96	8,695,858.89

Notes on Accounting Policies

8

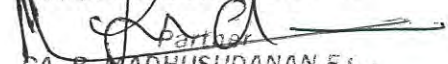


**Dr. P.S.THABA
MANAGING TRUSTEE**


**Dr.V.M.SAUDA
TRUSTEE**



For **SASI KAIMAL & CO.**
Chartered Accountants


CA. B. MADHUSUDANAN, F.C.A.
M. No. 200/27969
Firm Registration No. 003641




**PRINCIPAL
PMS COLLEGE OF DENTAL
SCIENCE & RESEARCH
THIRUVANANTHAPURAM-28**



PMS COLLEGE OF

DENTAL SCIENCE & RESEARCH

PMS COLLEGE OF DENTAL SCIENCE & RESEARCH, TRIVANDRUM -28

(A Unit of NRI Service & Educational Trust)

SCHEDULES ATTACHED TO AND FORMING PART OF THE BALANCE SHEET AS AT 31ST MARCH, 2018

	As at 31.03.2018 Rs. Ps.	As at 31.03.2017 Rs. Ps.
<u>SCHEDULE -1</u>		
<u>SECURED LOANS</u>		
<u>Vehicle Loans</u>		
(Secured by hypothecation of vehicles)	4,494,311.00	1,954,570.00
TOTAL	4,494,311.00	1,954,570.00
<u>SCHEDULE-2</u>		
<u>UNSECURED LOANS</u>		
From Trustees	16,364,559.08	28,137,876.08
From Others	3,689,213.00	4,189,213.00
	20,053,772.08	32,327,089.08
<u>SCHEDULE-4</u>		
<u>A. CURRENT ASSETS, LOANS & ADVANCES</u>		
<u>Cash & Bank Balances</u>		
Cash and Stamps on hand	1,779,039.50	2,939,124.50
<u>Balance with Scheduled Banks:</u>		
In Current Accounts	4,867,372.42	1,767,381.04
In Deposit Account	10,320,639.00	18,000.00
<u>B LOANS & ADVANCES</u>		
Advances recoverable in cash or in kind or for value to be received - Unsecured considered good	1,115,600.00	243,932.00
<u>Other Current Assets</u>		
Deposits	1,863,669.00	873,660.00
Others	810,477.00	
TOTAL	20,756,797.32	5,842,097.54
<u>SCHEDULE-5</u>		
<u>A CURRENT LIABILITIES & PROVISIONS</u>		
Creditors for Expenses	5,737,591.00	8,134,679.00
Deposits & Advances from Students	17,722,449.00	17,157,449.00
Provision for Student Scholarships	47,947,829.00	27,947,829.00
Other Liabilities	161,924,389.11	140,489,057.30
TOTAL	233,332,258.11	193,729,014.30

Dr. P.S.THAHA
MANAGING TRUSTEE

Dr. V.M.SAUDA
TRUSTEE



For SASI KAIMAL & CO.
Chartered Accountants

Partner
CA. B. MADHUSUDANAN, F.
M. No. 250/27968
Firm Registered in

PRINCIPAL
**PMS COLLEGE OF DENTAL
SCIENCE & RESEARCH**
THIRUVANANTHAPURAM-28



PMS COLLEGE
OF
DENTAL SCIENCE & RESEARCH

PMS COLLEGE OF DENTAL SCIENCE & RESEARCH, TRIVANDRUM -28

(A Unit of NRI Service & Educational Trust)

SCHEDULES ATTACHED TO AND FORMING PART OF THE
INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED
31ST MARCH 2018

	For the year ended 31.03.2018 Rs . Ps.	For the year ended 31.03.2017 Rs . Ps.
<u>SCHEDULE - 6</u>		
<u>INCOME</u>		
Fees from Students	197,808,581.20	170,710,234.00
Miscellaneous Income	25,263,093.10	27,750,263.58
TOTAL	223,071,674.30	198,460,497.58
<u>SCHEDULE - 7</u>		
<u>ADMINISTRATIVE & OTHER EXPENSES</u>		
Salaries & Allowances	85,339,390.00	57,186,338.00
Contributions PF and Other Funds	920,611.00	1,461,545.00
Travelling Expenses	1,563,576.95	1,650,790.73
Postage & Telephone	746,016.44	713,726.33
Printing & Stationery	1,420,129.00	1,023,111.00
Rates & Taxes	1,970,883.00	508,767.00
Advertisement	4,628,669.00	1,941,427.00
Repairs & Maintenance	24,194,511.00	31,321,553.34
Interest and Bank charges	2,599,427.86	4,138,440.79
Electricity Charges	2,811,768.00	2,295,321.00
Donation & Charity	1,634,701.00	1,216,200.00
Consumables	16,478,190.03	11,825,137.66
Insurance	255,271.00	425,210.00
University & Other Fees	2,786,509.00	2,988,527.00
Legal & Professional Charges	4,185,004.00	9,153,760.00
Auditors' Fees		
For Audit	50,000.00	50,000.00
For Other Services	50,000.00	50,000.00
Expenses Reimbursed	20,300.00	21,652.00
General Expenses	13,047,891.80	13,546,903.60
TOTAL	164,702,849.08	141,518,410.45

Dr. P.S.THAHA
MANAGING TRUSTEE

Dr.V.M.SAUDA
TRUSTEE



PRINCIPAL
PMS COLLEGE OF DENTAL
SCIENCE & RESEARCH
THIRUVANANTHAPURAM-28

CA. B. MADHUSUDANAN, F.C.
M. No. 200/27000
Non Registration No. 071



PMS COLLEGE OF DENTAL SCIENCE & RESEARCH, TRIVANDRUM-28
(A UNIT OF NRI SERVICE & EDUCATIONAL TRUST)

NOTES ON ACCOUNTING POLICIES FORMING PART OF THE ACCOUNTS
FOR THE YEAR ENDED 31ST MARCH, 2018

SCHEDULE – 8

1. General

Accounting policies not specifically referred to otherwise are consistent and in consonance with generally accepted accounting principles in India.

2. Fixed Assets

Fixed assets are stated at cost of acquisition inclusive of freight, duties etc. and other incidental expenses. The Building in which the College is functioning is capitalized in the books of the Trust.

3. Depreciation

Depreciation including depreciation on building transferred from the Trust has been charged in the Income & Expenditure Accounts at the rates prescribed in the Income Tax Rules.

4. Gratuity

No provision has been made in the accounts towards the accrued liability to gratuity to employees. The same will be accounted as and when the gratuity is actually paid. However, during the year an adhoc provision for increase in salary and past retirement benefits has been made in the accounts.

5. Tuition Fees

Tuition Fees is accounted pro-rata on the basis of number of semesters and the period for which the student is attending the course

Dr.P.S.THAHA
MANAGING TRUSTEE

**Dr.V.M.SAUDA
TRUSTEE**



PRINCIPAL
PMS COLLEGE OF DENTAL
SCIENCE & RESEARCH
THIRUVANANTHAPURAM-28

CA.B.Madhusudanan,
Membership No-027969

CHARTERED ACCOUNTANT,
S-3 PALACE VIEW APARTMENTS,
NSS JN., GUJARATHY ROAD,
MATTANCHERRY, KOCHI - 682002
PH: 9895253187, 2220708
E-MAIL: bmadhuca@gmail.com

AUDITOR'S REPORT

I have examined the Balance Sheet of **M/s. PMS College of Dental Science & Research, Trivandrum - 28, (A unit of NRI Service & Educational Trust)** as at 31st March, 2017 and the Income & Expenditure Account for the year ended 31.03.2017, which are in agreement with the books of account maintained by the said Institution.

- 1) These financial statements are the responsibility of the management. My responsibility is to express an opinion on these financial statements based on my audit.
- 2) I have conducted the audit in accordance with auditing standards generally accepted in India. Those standards require that I 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 estimates made by the management, as well as evaluating the overall financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.
- 3) I have obtained all the information and explanation, which to the best of my knowledge and belief were necessary for the purposes of the audit. In my opinion proper books of account have been kept by the above named Institution visited by me so far as appears from my examination of the books.
- 4) In my opinion and to the best of my information, and according to the information given to me, the said accounts give a true and fair view, in conformity with the accounting principles generally accepted in India.
 - (i) In the case of Balance Sheet, of the state of affairs of the above named Institution as at 31st March, 2017 and
 - (ii) In the case of Income & Expenditure Account, of the excess of Income over expenditure for the year ended on that date.

Kochi

Dated:19.01.2018



B. MADHUSUDANAN
(Membership No: 027969)
CHARTERED ACCOUNTANT
S-3 SURABHI PALACE VIEW APARTMENTS
GUJARATHY ROAD, KOCHI-682002



PRINCIPAL
PMS COLLEGE OF DENTAL
SCIENCE & RESEARCH
THIRUVANANTHAPURAM-28



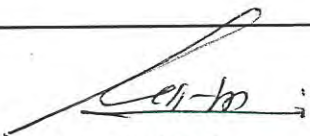
PMS COLLEGE OF DENTAL SCIENCE & RESEARCH

PMS COLLEGE OF DENTAL SCIENCE & RESEARCH, TRIVANDRUM -28

(A Unit of NRI Service & Educational Trust)

BALANCE SHEET AS AT 31ST MARCH, 2017

	Schedule	As at 31.03.2017 Rs. Ps.	As at 31.03.2016 Rs. Ps.
<u>SOURCES OF FUNDS</u>			
<u>Loan Funds</u>			
Secured Loans	1	1,954,570.00	1,578,966.00
Unsecured Loans	2	32,327,089.08	94,288,373.08
TOTAL		34,281,659.08	95,867,339.08
<u>APPLICATION OF FUNDS</u>			
<u>Fixed Assets</u>	3		
Gross Block		140,015,040.08	126,784,392.08
Less: Depreciation		82,781,739.30	72,079,833.30
Net Block		57,233,300.78	54,704,558.78
Capital work in Progress		24,542,221.00	
<u>Net Current Assets</u>			
Current Assets, Loans & Advances	4	5,842,097.54	42,114,034.36
Less: Current Liabilities & Provisions	5	193,729,014.30 (187,886,916.76)	168,638,625.00 (126,524,590.64)
NRI Service & Educational Trust		140,393,054.06	167,687,370.94
		34,281,659.08	95,867,339.08
Notes on Accounting Policies	8		

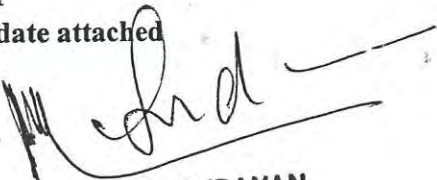

Dr. P.S. THAHA
MANAGING TRUSTEE


Dr. V.M. SAUDA
TRUSTEE

AUDITORS' REPORT

As per my separate report of even date attached




B. MADHUSUDANAN
(Membership No: 027969)
CHARTERED ACCOUNTANT
S-3 SURABHI PALACE VIEW APARTMENTS
GUJARATHI ROAD, KOCHI-682002



PRINCIPAL
PMS COLLEGE OF DENTAL
SCIENCE & RESEARCH
THIRUVANANTHAPURAM-28



PMS COLLEGE OF DENTAL SCIENCE & RESEARCH

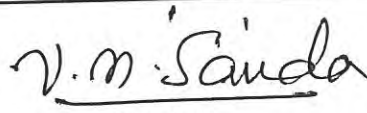
PMS COLLEGE OF DENTAL SCIENCE & RESEARCH, TRIVANDRUM -28 (A Unit of NRI Service & Educational Trust) INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2017

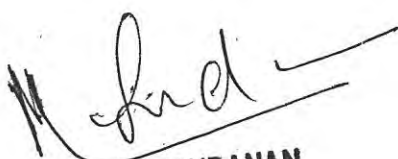
	Schedule	For the year ended 31.03.2017 Rs . Ps.	For the year ended 31.03.2016 Rs . Ps.
INCOME	6	198,460,497.58	170,228,365.40
TOTAL (A)		198,460,497.58	170,228,365.40
EXPENDITURE			
Administrative & Other Expenses	7	141,518,410.45	124,900,704.81
Scholarships to Students(Provision)		20,000,000.00	8,000,000.00
Depreciation for the year		28,246,228.24	28,278,942.31
TOTAL (B)		189,764,638.69	161,179,647.12
Excess of Income over Expenditure for the year transferred to Trust (A)-(B)		8,695,858.89	9,048,718.28

Notes on Accounting Policies

8


Dr. P.S.THAAHA
MANAGING TRUSTEE


Dr.V.M.SAUDA
TRUSTEE


B. MADHUSUDANAN
(Membership No: 027969)
CHARTERED ACCOUNTANT
S-3 SURABHI PALACE VIEW APARTMENTS
GUJARATHI ROAD KOCHI-682002




PRINCIPAL
PMS COLLEGE OF DENTAL
SCIENCE & RESEARCH
THIRUVANANTHAPURAM-28



PMS COLLEGE OF

PMS COLLEGE OF DENTAL SCIENCE & RESEARCH (TRIVANDRUM -28)

(A Unit of NRI Service & Educational Trust)

SCHEDULES ATTACHED TO AND FORMING PART OF THE BALANCE SHEET AS AT 31ST MARCH, 2017

	As at 31.03.2017 Rs. Ps.	As at 31.03.2016 Rs. Ps.
SCHEDULE -1		
SECURED LOANS		
Vehicle Loans		
(Secured by hypothecation of vehicles)	1,954,570.00	1,578,966.00
TOTAL	1,954,570.00	1,578,966.00
SCHEDULE-2		
UNSECURED LOANS		
From Trustees	28,137,876.08	89,349,160.08
From Others	4,189,213.00	4,939,213.00
	32,327,089.08	94,288,373.08
SCHEDULE-4		
A. CURRENT ASSETS, LOANS & ADVANCES		
Cash & Bank Balances		
Cash and Stamps on hand	2,939,124.50	2,369,234.50
Balance with Scheduled Banks:		
In Current Accounts	1,767,381.04	5,282,007.86
In Deposit Account	18,000.00	33,498,003.00
B LOANS & ADVANCES		
Advances recoverable in cash or in kind or for value to be received - Unsecured considered good	243,932.00	159,892.00
Other Current Assets		
Deposits	873,660.00	783,790.00
Others		21,107.00
TOTAL	5,842,097.54	42,114,034.36
SCHEDULE-5		
A CURRENT LIABILITIES & PROVISIONS		
Creditors for Expenses	8,134,679.00	8,468,825.00
Deposits & Advances from Students	17,157,449.00	30,901,090.19
Provision for Student Scholarships	27,947,829.00	8,000,000.00
Other Liabilities	140,489,057.30	121,268,709.81
TOTAL	193,729,014.30	168,638,625.00

Dr. P.S.THAHA
MANAGING TRUSTEE

Dr. V.M.SAUDA
TRUSTEE



B. MADHUSUDANAN
(Membership No: 027969)
CHARTERED ACCOUNTANT
S-3 SURABHI PALACE VIEW APARTMENTS
GUJARATHI ROAD, KOCHI-682002



PRINCIPAL
**PMS COLLEGE OF DENTAL
SCIENCE & RESEARCH**
THIRUVANANTHAPURAM-28

SCHEDULES ATTACHED TO AND FORMING PART OF THE BALANCE SHEET AS AT 31ST MARCH 2017

**SCHEDULE -3
FIXED ASSETS**

Sl. NO.	NATURE OF ASSETS	GROSS BLOCK		DEPRECIATION				NET BLOCK	
		As at 31-03-2016	As at 31-03-2017	Up to 31-03-2016	Rate %	For the Year	Up to 31-03-2017	As at 31-03-2017	As at 31-03-2016
		Rs. Ps.	Rs. Ps.	Rs. Ps.		Rs. Ps.	Rs. Ps.	Rs. Ps.	Rs. Ps.
1	Furniture and Fittings	11,903,630.25	13,75,821.25	4,704,867.25	10%	847,095.00	5,551,962.25	7,623,859.00	7,198,763.00
2	Electrical Fittings	4,318,215.05	5,089,190.05	2,122,769.05	10%	296,643.00	2,419,412.05	2,669,778.00	2,195,446.00
3	Plant and Machinery	22,863,035.00	28,826,985.00	16,829,774.00	15%	1,799,582.00	18,629,356.00	10,197,629.00	6,033,261.00
4	Lab Equipments	6,596,582.00	6,609,707.00	3,477,837.00	15%	469,781.00	3,947,618.00	2,662,089.00	3,118,745.00
5	Clinical Equipments	43,389,550.94	46,584,990.94	18,385,467.00	15%	4,229,929.00	22,615,396.00	23,969,594.94	25,004,083.94
6	Air Conditioner	814,100.00	1,328,100.00	539,852.00	15%	118,238.00	658,090.00	670,010.00	274,248.00
7	Motor Vehicles	20,476,377.00	21,360,589.00	11,556,717.00	15%	1,470,581.00	13,027,298.00	8,333,291.00	8,919,660.00
8	Library Books	11,947,463.00	11,588,516.00	10,987,022.00	60%	600,897.00	11,587,919.00	400,597.00	960,441.00
9	Cycles	5,303.00	5,303.00	4,721.00	15%	87.00	4,808.00	495.00	582.00
10	Computer & Accessories	4,235,912.84	4,811,614.84	3,405,352.00	60%	843,758.00	4,249,110.00	562,504.84	830,560.84
11	Fire Extinguisher	234,223.00	234,223.00	65,455.00	15%	25,315.00	90,770.00	143,453.00	168,768.00
	TOTAL	126,784,392.08	1,01,15,040.08	72,079,833.30		10,701,906.00	82,781,739.30	57,233,300.78	54,704,558.78

Previous Year figures 118,315,242.08 8,469,150.00 126,734,392.08 61,645,213.30 10,434,620.00 72,079,833.30 54,704,558.78 56,670,028.78

Depreciation

Depreciation as above

Depreciation Transferred from NRI Trust

Depreciation Charged to Income & Expenditure Account

10,701,906.00

17,544,322.24

28,246,228.24



PRINCIPAL
PMS COLLEGE OF DENTAL
SCIENCE & RESEARCH
THIRUVANANTHAPURAM-28

Dr. P. STHAHA
MANAGING TRUSTEE

V. M. SAUDA
TRUSTEE

B. MADHUSUDANAN

(Membership No: 027969)

CHARTERED ACCOUNTANT

S-3 SURABHI PALACE VIEW APARTMENTS

GUJARATHI ROAD, KOCHI-682002



PMS COLLEGE

OF

DENTAL SCIENCE & RESEARCH

PMS COLLEGE OF DENTAL SCIENCE & RESEARCH, TRIVANDRUM -28

(A Unit of NRI Service & Educational Trust)

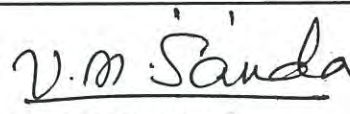
SCHEDULES ATTACHED TO AND FORMING PART OF THE
INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED
31ST MARCH 2017

	For the year ended 31.03.2017 Rs . Ps.	For the year ended 31.03.2016 Rs . Ps.
<u>SCHEDULE - 6</u>		
<u>INCOME</u>		
Fees from Students	170,710,234.00	148,084,547.38
Miscellaneous Income	27,750,263.58	22,143,818.02
TOTAL	198,460,497.58	170,228,365.40

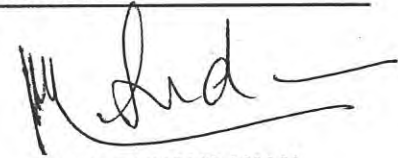
SCHEDULE - 7
ADMINISTRATIVE & OTHER EXPENSES

Salaries & Allowances	57,186,338.00	48,960,676.60
Contributions PF and Other Funds	4,461,545.00	798,033.00
Travelling Expenses	1,650,790.73	1,102,848.20
Postage & Telephone	713,726.33	128,046.00
Printing & Stationery	1,023,111.00	1,551,006.00
Rates & Taxes	508,767.00	580,440.75
Advertisement	1,941,427.00	2,960,394.00
Repairs & Maintenance	31,321,553.34	23,289,779.00
Interest and Bank charges	4,138,440.79	4,928,092.30
Electricity Charges	2,295,321.00	2,067,305.00
Donation & Charity	1,216,200.00	1,825,999.00
Consumables	11,825,137.66	12,428,972.00
Insurance	425,210.00	527,900.00
University & Other Fees	2,988,527.00	5,986,654.00
Legal & Professional Charges	9,153,760.00	4,801,619.00
Auditors' Fees		
For Audit	50,000.00	50,000.00
For Other Services	50,000.00	50,000.00
Expenses Reimbursed	21,652.00	26,472.00
General Expenses	13,546,903.60	12,836,467.96
TOTAL	141,518,410.45	124,900,704.81


Dr. P.S. THAHA
MANAGING TRUSTEE


Dr. V.M. SAUDA
TRUSTEE




B. MADHUSUDANAN
(Membership No: 027969)
CHARTERED ACCOUNTANT
S-3 SURABHI PALACE VIEW APARTMENTS
GUJARATHI ROAD, KOCHI-682002

 **PRINCIPAL**
PMS COLLEGE OF DENTAL
SCIENCE & RESEARCH
THIRUVANANTHAPURAM-28



PMS COLLEGE
OF
DENTAL SCIENCE & RESEARCH

PMS COLLEGE OF DENTAL SCIENCE & RESEARCH, TRIVANDRUM-28
(A UNIT OF NRI SERVICE & EDUCATIONAL TRUST)

NOTES ON ACCOUNTING POLICIES FORMING PART OF THE ACCOUNTS
FOR THE YEAR ENDED 31ST MARCH, 2017

SCHEDULE - 8

1. General

Accounting policies not specifically referred to otherwise are consistent and in consonance with generally accepted accounting principles in India.

2. Fixed Assets

Fixed assets are stated at cost of acquisition inclusive of freight, duties etc. and other incidental expenses. The Building in which the College is functioning is capitalized in the books of the Trust.

3. Depreciation

Depreciation including depreciation on building transferred from the Trust has been charged in the Income & Expenditure Accounts at the rates prescribed in the Income Tax Rules.

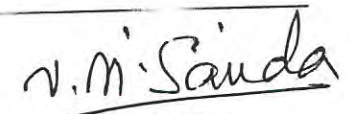
4. Gratuity

No provision has been made in the accounts towards the accrued liability to gratuity to employees. The same will be accounted as and when the gratuity is actually paid.

5. Tuition Fees

Tuition Fees is accounted pro-rata on the basis of number of semesters and the period for which the student is attending the course.


Dr. P. S. THAHA
MANAGING TRUSTEE


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TRUSTEE




B. MADHUSUDANAN
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S-3 SURABHI PALACE VIEW APARTMENTS
GUJARATHI ROAD, KOCHI-682002




PRINCIPAL
PMS COLLEGE OF DENTAL
SCIENCE & RESEARCH
THIRUVANANTHAPURAM-28

AUDITORS' REPORT

We have examined the Balance Sheet of **M/s. PMS College of Dental Science & Research, Trivandrum – 28, (A unit of NRI Service & Educational Trust)** as at 31st March, 2016 and the Income & Expenditure Account for the year ended **31.03.2016**, which are in agreement with the books of account maintained by the said Institution.

1. These financial statements are the responsibility of the management. Our responsibility is to express an opinion on these financial statements based on our audit.
2. We have conducted our 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 estimates 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.
3. We have obtained all the information and explanation, which to the best of our knowledge and belief were necessary for the purposes of the audit. In our opinion proper books of account have been kept by the above named Institution visited by us so far as appears from our examination of the books.
4. In our opinion and to the best of our information, and according to the information given to us, the said accounts give a true and fair view, in conformity with the accounting principles generally accepted in India.
 - (i) In the case of Balance Sheet, of the state of affairs of the above named Institution as at 31st March, 2016 and
 - (ii) In the case of Income & Expenditure Account, of the excess of income over expenditure for the year ended on that date.



For SASI KAIMAL & CO.
Chartered Accountants

[Signature]
Partner
CA.B.MADHUSUDANAN.F.C.A.
M.No. 200/27969
Firm Registration No. 003641S



[Signature]
PRINCIPAL
PMS COLLEGE OF DENTAL
SCIENCE & RESEARCH
THIRUVANANTHAPURAM-28



PMS COLLEGE OF DENTAL SCIENCE & RESEARCH

PMS COLLEGE OF DENTAL SCIENCE & RESEARCH, TRIVANDRUM -28

(A Unit of NRI Service & Educational Trust)

BALANCE SHEET AS AT 31ST MARCH, 2016

	Schedule	As at 31.03.2016 Rs . Ps.	As at 31.03.2015 Rs . Ps.
<u>SOURCES OF FUNDS</u>			
<u>Loan Funds</u>			
Secured Loans	1	15,78,966.00	70,79,205.00
Unsecured Loans	2	9,42,88,373.08	8,49,16,127.08
TOTAL		9,58,67,339.08	9,19,95,332.08
<u>APPLICATION OF FUNDS</u>			
<u>Fixed Assets</u>			
Gross Block	3	12,67,84,392.08	11,83,15,242.08
Less: Depreciation		7,20,79,833.30	6,16,45,213.30
Net Block		5,47,04,558.78	5,66,70,028.78
<u>Net Current Assets</u>			
Current Assets, Loans & Advances	4	4,21,14,034.36	1,08,23,369.14
Less: Current Liabilities & Provisions	5	16,86,38,625.00 (12,65,24,590.64)	13,75,58,294.37 (12,67,34,925.23)
NRI Service & Educational Trust		16,76,87,370.94	16,20,60,228.53
TOTAL		9,58,67,339.08	9,19,95,332.08
Notes on Accounting Policies	8		

Sd/-

Dr. P.S.THAHA
MANAGING TRUSTEE

Sd/-

Dr. V.M.SAUDA
TRUSTEE

AUDITORS' REPORT

As per our separate report of even date attached



For SASI KAIMAL & CO.
Chartered Accountants

[Signature]
Partner

CA.B.MADHUSUDANAN.F.C.A.
M.No. 200/27969
Firm Registration No. 003641S



PRINCIPAL
PMS COLLEGE OF DENTAL
SCIENCE & RESEARCH
THIRUVANANTHAPURAM-28



PMS COLLEGE OF DENTAL SCIENCE & RESEARCH

PMS COLLEGE OF DENTAL SCIENCE & RESEARCH, TRIVANDRUM -28

(A Unit of NRI Service & Educational Trust)

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2016

	Schedule	For the year ended 31.03.2016 Rs . Ps.	For the year ended 31.03.2015 Rs . Ps.
INCOME	6	17,02,28,365.40	14,85,59,161.00
TOTAL (A)		17,02,28,365.40	14,85,59,161.00
EXPENDITURE			
Administrative & Other Expenses	7	12,49,00,704.81	12,19,44,656.94
Scholarships to Students(Provision)		80,00,000.00	
Depreciation for the year		2,82,78,942.31	2,85,43,583.47
TOTAL (B)		16,11,79,647.12	15,04,88,240.41
Excess of Income over Expenditure for the year transferred to Trust (A)-(B)		90,48,718.28	(19,29,079.41)

Notes on Accounting Policies

8

Dr. P.S.THAHA

MANAGING TRUSTEE

Dr. V.M.SAUDA

**Dr.V.M.SAUDA
TRUSTEE**



**For SASI KAIMAL & CO.
Chartered Accountants**

CA. B. MADHUSUDANAN F.C.A.

M.No. 200/27969

Firm Registration No. 003641S



**PRINCIPAL
PMS COLLEGE OF DENTAL
SCIENCE & RESEARCH
THIRUVANANTHAPURAM-28**



PMS COLLEGE
OF
DENTAL SCIENCE & RESEARCH

PMS COLLEGE OF DENTAL SCIENCE & RESEARCH, TRIVANDRUM -28

(A Unit of NRI Service & Educational Trust)

**SCHEDULES ATTACHED TO AND FORMING PART OF THE
BALANCE SHEET AS AT 31ST MARCH, 2016**

	As at 31.03.2016 Rs. Ps.	As at 31.03.2015 Rs. Ps.
SCHEDULE -1		
SECURED LOANS		
Loan Against Fixed Deposits		
Dhanlaxmi Bank Ltd- Loan no102.190.2844		22,62,622.00
Dhanlaxmi Bank Loan A/c No.010253100000031	7,30,535.00	
Loan From Peroorkada Co Op Bank- on FD		38,00,000.00
Vehicle Loans		
(Secured by hypothecation of vehicles)	8,48,431.00	10,16,583.00
TOTAL	15,78,966.00	70,79,205.00
SCHEDULE-2		
UNSECURED LOANS		
From Trustees	8,93,49,160.08	7,10,93,387.08
From Others	49,39,213.00	1,38,22,740.00
	9,42,88,373.08	8,49,16,127.08
SCHEDULE-4		
A. CURRENT ASSETS, LOANS & ADVANCES		
Cash & Bank Balances		
Cash and Stamps on hand	23,69,234.50	12,49,688.50
Balance with Scheduled Banks:		
In Current Accounts	52,82,007.86	2,04,048.64
In Deposit Accounts	3,34,98,003.00	85,00,000.00
B LOANS & ADVANCES		
Advances recoverable in cash or in kind or for value to be received Unsecured considered good	1,59,892.00	3,49,945.00
Other Current Assets		
Deposits	7,83,790.00	4,56,540.00
Others	21,107.00	63,147.00
TOTAL	4,21,14,034.36	1,08,23,369.14
SCHEDULE-5		
A CURRENT LIABILITIES & PROVISIONS		
Creditors for Expenses	84,68,825.00	93,40,813.00
Deposits & Advances from Students	2,43,62,449.00	10,84,51,298.38
Provision for Student Scholarships	80,00,000.00	
Other Liabilities	12,78,07,351.00	1,97,66,182.99
TOTAL	16,86,38,625.00	13,75,58,294.37

Dr. P.S.THAHA
MANAGING TRUSTEE

Dr.V.M.SAUDA
TRUSTEE



31 MAR 2017



PRINCIPAL
PMS COLLEGE OF DENTAL
SCIENCE & RESEARCH
THIRUVANANTHAPURAM-28



PMS COLLEGE OF DENTAL SCIENCE & RESEARCH

PMS COLLEGE OF DENTAL SCIENCE & RESEARCH, TRIVANDRUM -28

(A Unit of NRI Service & Educational Trust)

SCHEDULES ATTACHED TO AND FORMING PART OF THE INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED

31ST MARCH 2016

	For the year ended 31.03.2016 Rs. Ps.	For the year ended 31.03.2015 Rs. Ps.
<u>SCHEDULE - 6</u>		
<u>INCOME</u>		
Fees from Students	14,80,84,547.38	12,43,71,490.00
Miscellaneous Income	2,21,43,818.02	2,41,87,671.00
TOTAL	17,02,28,365.40	14,85,59,161.00

SCHEDULE - 7

ADMINISTRATIVE & OTHER EXPENSES

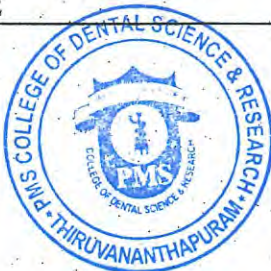
Salaries & Allowances	4,89,60,676.60	5,32,81,430.00
Contributions PF and Other Funds	7,98,033.00	4,70,186.00
Travelling Expenses	11,02,848.20	33,97,523.00
Postage & Telephone	1,28,046.00	5,37,409.10
Printing & Stationery	15,51,006.00	22,80,558.00
Rates & Taxes	5,80,440.75	4,01,794.00
Advertisement	29,60,394.00	41,15,665.00
Repairs & Maintenance	2,26,34,710.00	1,10,65,256.00
Interest and Bank charges	49,28,092.30	76,92,908.50
Electricity Charges	20,67,305.00	9,79,521.00
Donation & Charity	18,25,999.00	8,35,138.00
Consumables	1,24,28,972.00	1,29,96,334.12
Vehicle Running & Maintenance	6,55,069.00	6,10,457.00
Insurance	5,27,900.00	5,22,528.00
University & Other Fees	59,86,654.00	57,66,681.00
Power & Fuel	1,50,738.00	4,66,705.50
Legal & Professional Charges	48,01,619.00	53,76,546.00
Auditors' Fees		
For Audit	50,000.00	50,000.00
For Other Services	50,000.00	50,000.00
Expenses Reimbursed	26,472.00	
General Expenses	1,26,85,729.96	1,10,48,016.72

TOTAL

12,49,00,704.81 12,19,44,656.94

Dr. P.S. THAHA
MANAGING TRUSTEE

Dr. V.M. SAUDA
TRUSTEE



PRINCIPAL
PMS COLLEGE OF DENTAL
SCIENCE & RESEARCH
THIRUVANANTHAPURAM-28

PMS COLLEGE

PMS COLLEGE OF DENTAL SCIENCE & RESEARCH, THIRUVANANTHAPURAM-28

Department of PMS College of Dental Science & Research, Thiruvananthapuram

SCHEDULES ATTACHED TO AND FORMING PART OF THE BALANCE SHEET AS AT 31ST MARCH 2016

SCHEDULE - 3 FIXED ASSETS

Sl. NO.	NATURE OF ASSETS	As at 31-03-2015		GROSS BLOCK		As at 31-03-2016		DEPRECIATION		Up to 31-03-2016		As at 31-03-2016		NET BLOCK	
		Rs.	Ps.	Additions	Deletions	Rs.	Ps.	Rate %	For the Year	Rs.	Ps.	Rs.	Ps.	Rs.	Ps.
1	Furniture and Fittings	1,01,74,604.25		17,29,026.00		1,19,03,630.25		10%	6,07,749.00	47,04,867.25		71,98,763.00		60,77,486.00	
2	Electrical Fittings	38,74,917.05		4,43,298.00		43,18,215.05		10%	2,34,640.00	21,22,769.05		21,95,446.00		19,86,788.00	
3	Plant and Machinery	2,24,28,685.00		2,13,800.00		2,26,42,485.00		15%	10,57,391.00	1,67,10,867.00		59,31,618.00		67,75,209.00	
4	Lab Equipments	65,60,082.00		36,500.00		65,96,582.00		15%	5,50,367.00	34,77,837.00		31,18,745.00		36,32,612.00	
5	Clinical Equipments	3,88,39,985.94		45,49,565.00		4,33,89,550.94		15%	41,90,010.00	1,83,85,467.00		2,50,04,083.94		2,46,44,528.94	
6	EPABX	67,800.00		-		67,800.00		15%	3,985.00	45,218.00		22,582.00		26,567.00	
7	Refrigerator	98,785.00		-		98,785.00		15%	44,748.00	78,108.00		20,677.00		20,677.00	
8	Air Conditioner	7,15,315.00		-		7,15,315.00		15%	44,748.00	4,61,744.00		2,53,571.00		2,98,319.00	
9	Motor Vehicles	1,73,30,121.00		4,30,085.00		1,77,60,206.00		15%	12,92,602.00	1,02,20,416.00		75,39,790.00		84,02,307.00	
10	Maruti Omni	11,58,935.00		-		11,58,935.00		15%	1,21,573.00	4,70,019.00		6,88,916.00		8,10,489.00	
11	Library Books	1,18,03,960.00		1,43,503.00		1,19,47,463.00		60%	13,87,490.00	1,09,87,022.00		9,60,441.00		22,04,428.00	
12	Cycles	5,303.00		-		5,303.00		15%	103.00	4,721.00		582.00		685.00	
13	Computer & Accessories	33,14,199.84		9,21,713.00		42,35,912.84		60%	8,08,076.00	34,05,352.00		8,30,560.84		7,16,923.84	
14	College Bus	15,57,236.00		-		15,57,236.00		15%	1,21,933.00	8,66,282.00		6,90,954.00		8,12,887.00	
15	Fire Extinguisher	2,32,563.00		1,660.00		2,34,223.00		15%	7,988.00	65,455.00		1,68,768.00		1,67,108.00	
16	Digital Camera	82,750.00		-		82,750.00		15%	5,965.00	37,488.00		45,262.00		53,250.00	
17	Photocopier - Digital MFP	70,000.00		-		70,000.00		15%	5,965.00	36,201.00		33,799.00		39,764.00	
	TOTAL	11,83,15,242.08		84,69,150.00		12,67,84,392.08			1,04,34,620.00	7,20,79,833.30		5,47,04,558.78		5,66,70,028.78	

Previous Year figures	12,78,69,223.30	1,64,71,018.78	60,25,000.00	11,83,15,242.08	4,91,67,385.30	1,24,77,828.00	6,16,45,213.30	5,66,70,028.78	5,87,01,838.00
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Depreciation

Depreciation as above

Depreciation Transferred from NR: Trust

Depreciation Charged to Income & Expenditure Account

1,04,34,620.00
1,78,44,322.31
2,82,78,942.31



PRINCIPAL
PMS COLLEGE OF DENTAL
SCIENCE & RESEARCH
THIRUVANANTHAPURAM-28

Dr. P.S. THAHA
MANAGING TRUSTEE

V.M. Sarda
Dr. V.M. SAUDA
TRUSTEE





PMS COLLEGE
OF
DENTAL SCIENCE & RESEARCH

PMS COLLEGE OF DENTAL SCIENCE & RESEARCH, TRIVANDRUM-28
(A UNIT OF NRI SERVICE & EDUCATIONAL TRUST)

NOTES ON ACCOUNTING POLICIES FORMING PART OF THE ACCOUNTS
FOR THE YEAR ENDED 31ST MARCH, 2016

SCHEDULE – 8

1. General

Accounting policies not specifically referred to otherwise are consistent and in consonance with generally accepted accounting principles in India.

2. Fixed Assets

Fixed assets are stated at cost of acquisition inclusive of freight, duties etc. and other incidental expenses. The Building in which the College is functioning is capitalized in the books of the Trust.

3. Depreciation

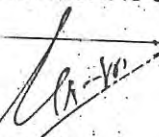
Depreciation including depreciation on building transferred from the Trust has been charged in the Income & Expenditure Accounts at the rates prescribed in the Income Tax Rules.

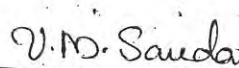
4. Gratuity

No provision has been made in the accounts towards the accrued liability to gratuity to employees. The same will be accounted as and when the gratuity is actually paid.

5. Tuition Fees

Tuition Fees is accounted pro-rata on the basis of number of semesters and the period for which the student is attending the course


Dr. P. S. THAHA
MANAGING TRUSTEE


Dr. V. M. SAUDA
TRUSTEE




PRINCIPAL
PMS COLLEGE OF DENTAL
SCIENCE & RESEARCH
THIRUVANANTHAPURAM-28