

QUATERLY INTERNAL AUDIT

JUN21-AUG21

CERTIFICATE

It is certified that all accounts held by this Est have been produced for the audit t
Quarterly Audit Board detailed for **QE Jun 2021** by HQ Telangana & Andhra Sub Area
Secunderabad vide their convening order No 2800/3/R/A dated 23 Jun 2021.

Place : Secunderabad – 87

Date : 04 Aug 2021

Col PG Krishna (Retd)
Registrar
Army College of Dental Science



PRINCIPAL
Army College of Dental Sciences
Secunderabad-500 087.



Principal
Army College of Dental Sciences



Proceedings of a : Board of Offrs
Assembled at : Army College of Dental Sciences
Secunderabad – 87
On the day : 04 Aug 2021
By the order of : HQ Telangana & Andhra Sub Area,
Secunderabad letter No 2800/3/R/A
dt 28 Jun 2021.

For the purpose of : To carry out quarterly audit board for the **QE Jun 2021** of ACDS Capital Fund , College Main, Hostel/ Mess, Grant-in-Aid (CTS), ECHS and ESIC Accts.

Presiding Offr : SL-05055N Maj RP Singh
AOC Records, Secunderabad

Members :
1. MS-18541K Maj Amudha Mary V
MH Secunderabad
2. SL-05379Y Prince John
EME Records, Secunderabad

1. The board of officers having assembled pursuant to order proceeds to carry out quarterly audit board for the **QE Jun 2021** of ACDS accts. Details of board proceedings are attached as per appx 'A', 'B', 'C', 'D' & 'E' respective accounts.

2. The board certifies that:-

- (a) All accts are arithmetically correct.
- (b) All receipts and disbursement are supported by the vouchers & disbursements are generally speaking legitimate and properly accounted for.
- (c) All transactions between different funds are easily traceable and that all vouchers have been numbered properly.
- (d) Liabilities or fixed contribution to the various funds have been carried out in whole to the funds.
- (e) Cash receipts are actually available.
- (f) Previous audit obj/obsn have been settled.
- (g) Regulations for the Army para 821 regarding having Regt Funds. -NA
- (h) The cash balance cert to the effect that physical check of the same have been carried out by the officer operating the acct is found endorsed.

3. Certified that the instrs contained in HQ Andhra Sub Area letter No 2600/3/R/A dated 15 Feb 86 have been complied with. - NA

Amudha

Col PG Krishna (Retd)

Registrar

Army College of Dental Sciences



Principal
Amudha
Army College of Dental Sciences



PRINCIPAL
Amudha
Army College of Dental Sciences
Secunderabad-500 081.

4. Observation made by the board -

5. Increase/decrease statement, check list, list of FDS & list of Sy Dr/Cr are att as per appx 'A', 'B', 'C', 'D', 'E', 'F', 'G' & 'H' respectively.

6. Certified that the cash balance as on **30 Jun 2021** have been physically checked and found correct as per details given below:-

(a)	Capital Fund Acct No 10458276178	: Rs.	Nil.
(b)	College Main A/c No 01261450000049	: Rs.	4,754.20
(c)	Hostel/Mess A/c No 01261450000059	: Rs.	6,097.00
(d)	Grant-in-Aid A/c No 34311010000165	: Rs.	Nil.
(e)	ECHS / ESIC A/c No 50200030891928	: Rs.	1,275.00

Presiding Offr : (SL-05055N Maj RP Singh)
AOC Records, Secunderabad

Members 1. (MS-18541K Maj Amudha Mary V)
MH Secunderabad

2. (SL-05379Y Capt Prince Jhon)
1 EME Centre, Secunderabad

Amudha
Col PG Krishna (Retd)
Registrar
Army College of Dental Sciences



Principal
Army College of Dental Sciences



PRINCIPAL
Army College of Dental Sciences
Secunderabad-500 087.

ACDS, SECUNDERABAD
STATE OF BALANCE OF CAPITAL FUND ACCOUNT FOR THE QE JUN 2021

SER NO	NAME OF FUND (SUB HEAD OF MAIN ACCOUNT)	BALANCE AS ON THE END OF QE MAR 2021		INCOME/ INCREASE	EXPENDITURE/ DECREASE	BALANCE AS ON THE END OF QE JUN 2021		NET INCREASE (+) OR DECREASE (-)	REMARKS
		CR	DR			CR	DR		
		(g)	(h)			(g)	(h)		
(a)	(b)			(e)	(f)			(g-c) & (h-d)=(j)	(e) - (f)
1	Cash in Hand	0.00		0.00	0.00	0.00		0.00	
2	Cash in Bank	42494.99		0.00	0.00	42494.99		0.00	
3	FDR	9000000.00		0.00	0.00	9000000.00		0.00	
4	Sundry Dr	0.00		0.00	0.00		0.00	0.00	
5	Corpus Fund		0.00	0.00	0.00		0.00	0.00	
6	Tech Grant		0.00	0.00	0.00		0.00	0.00	
7	Construction Grant		9000000.00	0.00	0.00		9000000.00	0.00	
8	ARF		0.00	0.00	0.00		0.00	0.00	
9	Grant-in-Aid		0.00	0.00	0.00		0.00	0.00	
10	Interest on Cr		42494.99	0.00	0.00		42494.99	0.00	
11	Sy Cr		0.00	0.00	0.00		0.00	0.00	
	Total	9042494.99	9042494.99	0.00	0.00	9042494.99	9042494.99	0.00	

Certified that the amount for the QE Jun 2021 have been checked, audited and found correct. There is nothing to report.

Signature of Account Holder

Adurke
Col PG Krishna (Retd)
Registrar
Army College of Dental Sciences

Presiding Offr : *RP Singh*
 (SL-05055N Maj RP Singh)
 AOC Records, Secunderabad

Members 1. *Amudha Mary V*
 (MS-18541K Maj Amudha Mary V)
 MH Secunderabad

2. *Prince John*
 (SL-05379Y Prince John)
 EME Records, Secunderabad



Principal
 Army College of Dental Sciences



Adurke
PRINCIPAL
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 Secunderabad-500 087.

ACDS, SECUNDERABAD
STATE OF BALANCE OF COLLEGE MAIN ACCOUNT FOR THE QE JUN 2021

SER NO	NAME OF FUND (SUB HEAD OF MAIN ACCOUNT)	BALANCE AS ON THE END OF QE MAR 2021		INCOME/ INCREASE	EXPENDITURE/ DECREASE	BALANCE AS ON THE END OF QE JUN 2021		NET INCREASE (+) OR DECREASE (-)	REMARKS
		CR	DR			CR	DR		
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(g-c) & (h-d)=(j)	(e) - (f)
1	Property	83134570.00		104710.00	0.00	83239280.00		104710.00	Due to receipts
2	Cash in Hand	21596.20		1468097.00	1484939.00	4754.20		-16842.00	Due to payments
3	Cash in Bank	8856154.25		26047501.00	28557774.46	6345880.79		-2510273.46	Due to payments
4	FDR	107723061.00		28856011.00	36045000.00	100534072.00		-7188989.00	Due to payments
5	Sundry Dr	442722.00		1728601.00	710283.00	1461040.00		1018318.00	Due to payments
6	Capital / Property Value (AWES)		83134570.00	104710.00	0.00		83239280.00	104710.00	Due to receipts
7	Security Deposit		14022677.00	80282.00	492137.00		13610822.00	-411855.00	Due to payments
8	Human Resources (Fees)		25583159.02	348600.00	8297325.00		17634434.02	-7948725.00	Due to payments
9	Learning Resources(Library)		3088945.05	53300.00	7645.00		3134600.05	45655.00	Due to receipts
10	IT & Computers		573883.00	25700.00	178421.00		421162.00	-152721.00	Due to payments
11	Operational Cost		6561132.30	678880.00	4132308.00		3107704.30	-3453428.00	Due to payments
12	Training Related Expenses		3098021.82	99200.00	94548.00		3102673.82	4652.00	Due to receipts
13	Student Activities (Sports)		1348276.00	15900.00	0.00		1364176.00	15900.00	Due to receipts
14	University/DCI/Exam fees		658920.85	1748836.00	2108311.00		299445.85	-359475.00	Due to payments
15	Development/Infrastructure Dev		1986914.25	81344.00	36256.00		2032002.25	45088.00	Due to receipts
16	Inteest on FDs/Cr balance		799.98	2108522.00	0.00		2109321.98	2108522.00	Due to receipts
17	OPD		17434726.51	1535164.54	271657.00		18698234.05	1263507.54	Due to receipts
18	Leave Encashment		6437336.54		53982.00		6383354.54	-53982.00	Due to payments
19	ARF (College Main A/c)		25182864.00	0.00	0.00		25182864.00	0.00	
20	College Savings		10136377.50	0.00	0.00		10136377.50	0.00	
21	Fine / Penalty		453765.63	6382.00	0.00		460147.63	6382.00	Due to receipts
22	Alumni Fund		397738.00	18000.00	0.00		415738.00	18000.00	Due to receipts
23	Sundry Creditor		77996.00	229333.00	54640.00		252689.00	174693.00	Due to receipts
	Total	200178103.45	200178103.45	65339073.54	82525226.46	191585026.99	191585026.99	-17186152.92	

Certified that the amount for the QE Jun 2021 have been checked, audited and found correct. There is nothing to report.

Signature of Account Holder

Col PG Krishna (Retd)
Registrar
Army College of Dental Sciences



Principal
Army College of Dental Sciences



PRINCIPAL
Army College of Dental Sciences
Sec' bad 800 087
Secunderabad-500 087.

Presiding Offr : (SL-05055N Maj RP Singh)
AOC Records, Secunderabad

Members 1. (MS-18541K Maj Amudha Mary V)
MH Secunderabad


2. (SL-05379Y Prince John)
EME Records, Secunderabad


ACDS, SECUNDERABAD
STATE OF BALANCE OF HOSTEL/MESS ACCOUNT FOR THE QE JUN 2021


SER NO	NAME OF FUND SUB HEAD OF MAIN ACCOUNT	BALANCE AS ON THE END END OF QE MAR 2021		INCOME / INCREASE (e)	EXPENDITURE/ DECREASE (f)	BALANCE AS ON THE END END OF QE JUN 2021		NET INCREASE (+) OR DECREASE (-) (g-c) & (h-d)=(j)	REMARKS (e) - (f)
		CR (c)	DR (d)			CR (g)	DR (h)		
1	Property	71116047.00		0.00	0.00	71116047.00		0.00	
2	Cash in Hand	3991.00		54544.00	52438.00	6097.00		2106.00	Due to receipts
3	Cash in Bank	3161024.69		11235282.00	12978127.00	1418179.69		-1742845.00	Due to payments
4	FDR	40045000.00		10000000.00	10000000.00	40045000.00		0.00	
5	Sundry Dr	0.00		0.00	10000.00	10000.00		10000.00	Due to payments
6	Student Run Mess		151595.00	1612643.00	1348858.00	112190.00		263785.00	Due to receipts
7	Capital / Property Value(AWES)		71116047.00	0.00	0.00		71116047.00	0.00	
8	Accommodation & Services		10119790.36	357891.00	1208827.00		9268854.36	-850936.00	Due to payments
9	Messing & Catering Services		4299766.14	261672.00	1211275.00		3350163.14	-949603.00	Due to payments
10	Recreational Facilities & Wi-Fi		0.00	0.00	0.00		0.00	0.00	
11	Landry & Other Services		268029.00	1944.00	18000.00		251973.00	-16056.00	Due to payments
12	Buildng / Infrastructure Devpt		1674442.00	21019.00	161730.00		1533731.00	-140711.00	Due to payments
13	Fine/Penalty		239123.56	0.00	0.00		239123.56	0.00	
14	ARF / Interest		26017553.63	490352.00	0.00		26507905.63	490352.00	Due to receipts
15	Sundry Creditors		439716.00	0.00	0.00		439716.00	0.00	
	Total	114326062.69	114326062.69	24035347.00	26989255.00	112707513.69	112707513.69	-2933908.00	

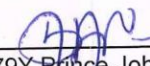
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Signature of Account Holder


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Army College of Dental Sciences

Presiding Offr : 
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 AOC Records, Secunderabad

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2. 
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ACDS, SECUNDERABAD
STATE OF BALANCE OF GRANT-IN-AID (EX-CTS) ACCOUNT FOR THE QE JUN 2021

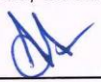
SER NO	NAME OF FUND SUB HEAD OF MAIN ACCOUNT	BALANCE AS ON THE END END OF QE MAR 2021		INCOME / INCREASE	EXPENDITURE/ DECREASE	BALANCE AS ON THE END END OF QE JUN 2021		NET INCREASE (+) OR DECREASE (-)	REMARKS
		CR	DR			CR	DR		
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(g-c) & (h-d)=(j)	(e) - (f)
1	Property	18538583.00		0.00	0.00	18538583.00		0.00	Due to property receipts
2	Cash in Hand	0.00		0.00	0.00	0.00		0.00	
3	Cash in Bank	8014.40		0.00	0.00	8014.40		0.00	Due to payments
4	FDR	0.00		0.00	0.00	0.00		0.00	
5	Sundry Dr	0.00		0.00	0.00	0.00		0.00	
6	Capital / Property value(AWES)		18538583.00	0.00	0.00		18538583.00	0.00	Due to property receipts
7	IT Eqpts		0.00	0.00	0.00		0.00	0.00	
8	Eqpt of Smart Class Rooms		0.00	0.00	0.00		0.00	0.00	
9	Lab Eqpt / Dental Mtrl		0.00	0.00	0.00		0.00	0.00	
10	Books for Library & Wi-Fi		0.00	0.00	0.00		0.00	0.00	Due to payments
11	Renewal of e-Journals		0.00	0.00	0.00		0.00	0.00	Due to payments
12	Dental Eqpts/Other property		21.00	0.00	0.00		21.00	0.00	Due to payments
13	Sports items		0.00	0.00	0.00		0.00	0.00	
14	Sundry Creditors		7993.40	0.00	0.00		7993.40	0.00	
	Total	18546597.40	18546597.40	0.00	0.00	18546597.40	18546597.40	0.00	


Certified that the amount for the QE Jun 2021 have been checked, audited and found correct. There is nothing to report.

Signature of Account Holder


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Registrar
Army College of Dental Sciences

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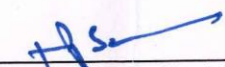
ACDS, SECUNDERABAD
STATE OF BALANCE OF ECHS & ESIC ACCOUNT FOR THE QE JUN 2021

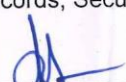
SER NO	NAME OF FUND SUB HEAD OF MAIN ACCOUNT	BALANCE AS ON THE END END OF QE MAR 2021		INCOME / INCREASE (e)	EXPENDITURE/ DECREASE (f)	BALANCE AS ON THE END END OF QE JUN 2021		NET INCREASE (+) OR DECREASE (-) (g-c) & (h-d)=(j)	REMARKS (e) - (f)
		CR (c)	DR (d)			CR (g)	DR (h)		
1	Cash in Hand	1275.00		0.00	0.00	1275.00		0.00	
2	Cash in Bank	309793.13		237976.50	287028.00	260741.63		-49051.50	Due to payments
3	FDR	1000000.00		0.00	0.00	1000000.00		0.00	
4	Sundry Dr	0.00		0.00	0.00	0.00		0.00	
5	ECHS Fund		192333.13	237976.50	0.00		430309.63	237976.50	Due to receipt
6	ESIC Fund		1039916.00		287028.00		752888.00	-287028.00	Due to payments
7	Interest on FD		78819.00	0.00	0.00		78819.00	0.00	
8	Sy Cr							0.00	
	Total	1311068.13	1311068.13	475953.00	574056.00	1262016.63	1262016.63	-98103.00	

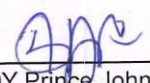
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Signature of Account Holder

Col PG Krishna (Retd)
Registrar
Army College of Dental Sciences

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**CHECK LIST FOR OFFICER CARRYING OUT AUDIT OF ACDS CAPITAL FUND, COLLEGE
MAIN AND HOSTEL/MESS ACCOUNTS FOR THE QE JUN 2021**

S.NO	Points	YES/NO
1.	Have you gone through the SOP of A/Cs before commencing the audit ?	Yes
2.	Are the balance correctly brought forward?	Yes
3.	Are the accts arithmetically correct?	Yes
4.	Have the accts been maintained as per regulations (DSR Para 820 to 838 refers)?	Yes
5	Are receipts and payments duly supported properly?	Yes
6	Are the expenditure legitimate and reasonable?	Yes
7	Have all the rebates and income been credited in full without deductions?	Yes
8	Have all the known liabilities been included in the balance sheet?	Yes
9	Have Regimental Funds been invested correctly with auth Banks/Agencies?	Yes
10	Are accts shown in the balance sheet available?	Yes
11	Have accts incld silver been correctly valued?	NA
12	Have the stocks been adequately issued?	NA
13	Was cash in hand not excessive and deposited in the bank regularly?	Yes
14	Have all properties been recorded in the appropriate property ledger and properties held agree with the record?	Yes
15	Has depreciation/appreciation of complete property been done correctly?	Yes
16	Have surprise check, been carried out?	NA
17	Are investment certificate held in safe custody with the book produced?	Yes
18	Has welfare property and grants been correctly taken on charge?	Yes
19	Has MMA claimed and accounted for separately and not merged with general funds.	NA
20	Have investments been prematurely encashed, if so auth?	Yes
21	Have all obsn of the previous audit been cleared?	Yes
22	Have all liabilities reflected in the previous balance sheet been paid?	Yes
23	Have list of Sy Dr /Cr been prepared?	Yes
24	Are the mess bills been cleared regularly as laid down in DSR Para 1239?	Yes
25	Does the balance sheet reflect the accurate position of maint of accounts?	Yes
26	Is the balance sheet being prepared and reconciled every month?	Yes
27	Are the balance sheet and the allied documents maintained in the format as prescribed?	Yes
28	Is the canteen profit being distributed as per laid down policy?	NA
29	Have disbursement of canteen profit that are excessive or extra grant been brought to the notice of acct holder and receiving authorities?	NA
30	Are cash credits actually available?	Yes
31	Are balance of all funds correct?	Yes
32	Have the accts been audited from the acct book of the unit?	Yes
33	Have the last three months surprise checks been carried out?	NA
34	Have funds /profits been utilised as required by Regimental/SOP?	NA
35	Have all accts been taken in property ledger with full description?	Yes
36	Have all the payments exceeding Rs 500/- been made by acct payee cheque/draft, if not give the details of payment?	Yes
37	Is there any suggestion for improving the accts system?	No
38	Have accts increased/decreased with comparison and what is the reason?	Yes
39	Has the physical available stock of Offrs Mess/Canteen tallied with stock register as well as cash book/bal sheet?	NA
40	Is in the end of the month STB in respect of Offrs Mess/Canteen Stores etc being properly done?	NA

Presiding Offr :

(SL-05055N Maj RP Singh)
AOC Records, Secunderabad

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DETAILS OF FDs : ACDS
 POSN AS ON 30 JUN 2021

S No	Bank Name	Amount Invested	Dt of invest	Dt of Maturity	Rate of Interest	Maturity value	Remarks
1. CONSTRUCTION GRANT							
(a)	HDFC Bank TD A/c No 50300362748142	9,000,000	30-Aug-2019	30-Aug-2021	6.80%	10,299,356	
	TOTAL	9,000,000				10,299,356	
2. COLLEGE MAIN A/C							
(a)	PNB Lal Bazar A/c No 316000PU00057810	4,000,000	19-Jan-21	29-Jul-21	4.00%	4,093,413	
(b)	HDFC Sainikpuri TD A/c No 50300361813902	14,483,000	27-Aug-19	27-Aug-21	7.10%	14,483,000	Qtrly interest
(c)	HDFC Sainikpuri TD A/c No 50300361814687	6,277,000	27-Aug-21	27-Aug-21	7.10%	6,277,000	Qtrly interest
(d)	HDFC Sainikpuri TD A/c No 50300365072193	6,752,000	06-Sep-19	06-Sep-21	6.80%	6,752,000	Qtrly interest
(e)	PNB Lal Bazar A/c No 316000PU00058314	5,000,000	18-Feb-21	18-Feb-22	5.20%	5,265,114	
(f)	PNB Lal Bazar A/c No 316000PU00058323	5,000,000	18-Feb-21	18-Feb-22	5.20%	5,265,114	
(g)	PNB Lal Bazar A/c No 316000PU00026041	66,061	11-Jul-20	11-Jul-22	6.75%	73,325	
(h)	PNB Lal Bazar A/c No 316000PU00055575	100,000	10-Sep-20	10-Sep-20	5.30%	120,235	BG Lean (ECHS)
(i)	PNB Lal Bazar A/c No 316000QP00001954	10,000,000	03-Mar-21	03-Mar-22	5.20%	10,000,000	Qtrly interest
(k)	PNB Lal Bazar A/c No 316000QP00001972	10,000,000	03-Mar-21	03-Mar-22	5.20%	10,000,000	Qtrly interest
(l)	Canara Bank A/c No 13000092725371	10,000,000	03-Mar-21	03-Mar-22	5.20%	10,000,000	Qtrly interest
(m)	PNB Lal Bazar A/c No 316000P200002222	13,600,000	07-Apr-21	07-Apr-22	5.20%	13,600,000	Qtrly interest
(n)	Canara Bank A/c No A/c 130002694457/1	8,000,000	21-Jun-21	21-Jun-23	5.40%	8,000,000	Qtrly interest
(o)	Canara Bank A/c No A/c 130002694460/1	7,256,011	21-Jun-21	21-Jun-23	5.40%	7,256,011	Qtrly interest
	TOTAL	100,534,072				101,185,212	
3. Hostel/Mess							
(a)	PNB Lalbazar TD A/c No 316000PU00055982	5,000,000	29-Sep-20	28-Jul-21	4.50%	5,189,442	
(b)	HDFC Bank TD A/c No 50300361812260	11,045,000	27-Aug-19	27-Aug-21	7.10%	11,045,000	Qtrly interest
(c)	PNB Lalbazar TD A/c No 316000PU00058411	6,000,000	23-Feb-21	23-Feb-22	5.20%	6,318,137	
(d)	Canara Bank A/c No 13000092725372	8,000,000	03-Mar-21	03-Mar-22	5.20%	8,000,000	Qtrly interest
(e)	Canara Bank A/c No 140009991388/1	10,000,000	04-May-21	04-May-23	5.40%	10,000,000	Qtrly interest
	TOTAL	40,045,000				40,552,579	
3. ECHS A/c							
(a)	HDFC Bank TD A/c No 5030037770101	1,000,000	29-Oct-2019	30-Oct-2021	6.85%	1,145,713	
	TOTAL	1,000,000				1,145,713	
	G.TOTAL	150,579,072				153,182,860	

Presiding Offr :

(SL-05055N Maj RP Singh)
 AOC Records, Secunderabad

Members

1 (MS-18541K Maj Amudha Mary V)
 MH Secunderabad

2 (SL-05379Y Prince John)
 EME Records, Secunderabad



DETAILS OF SY DR: COLLEGE MAIN A/C AS ON 30 JUN 2021		AMOUNT
S.No	PARTICULARS	
1	PV-574 of Dec 08 (M/s Oxygen for security deposit of gas)	55000.00
2	PV-419 dt 18 July 11 M/s Oxygen for security deposit of gas	5000.00
3	PV-163 dt 28 May 19 SPDC TS ltd (for Consumption Deposit)	65959.00
4	PV-144 dt 10 Jun 21 ACDS Net Banking A/c(for ESIC and EPF)	1825.00
5	PV-338 dt 12 Oct 20 Mr. Yadagiri (for Temp Loan)	2000.00
6	PV-527 dt 11 Dec 20 Mr P K Rao Reddy (for Temp Loan)	3000.00
7	PV-58 dt 28 May 20 AWES (for Group personal insurance policy)	1960.00
8	PV-404 dt 05 Nov 20 M/s Sirinithi Tech (for construction of new website)	147500.00
9	PV-756 dt 23 Feb 21 Mr Ramesh S H (for repair of Autoclave)	20000.00
10	chair	748100.00
11	PV-76 dt 03 May 21 Mr S S Prusty (for Adm expdr)	10000.00
12	PV-96 Radiation Protection services (for License for Medical/Dental Eqpts)	21240.00
13	PV-117 dt 31 May 21 HQ AWES (for AWES Insurance)	15840.00
14	PV-159 dt 17 Jun 21 M/s Osstem Implant (for Dental Eqpts)	82419.00
15	PV-160 dt 17 Jun 21 M/s Implantium India Pvt Ltd (for Dental Eqpts)	78250.00
16	PV-161 dt 17 Jun 21 M/s Neo Dent Dental (for Dental Eqpts)	49677.00
17	PV-162 dt 17 Jun 21 M/s AVCO Consultancy (for Dental Eqpts)	79520.00
18	PV-183 dt 25 Jun 21 M/s Sirinithi Tech (for construction of new website)	73750.00
	Total	1461040.00
	PARTICULARS	AMOUNT
1	PV-772 dt 27 Feb 21 Rent and Allied charges (to be tfr to Hostel/Mess A/c)	36977.00
2	PV-924 dt 31 Mar 21 Rent and Allied charges (to be tfr to Hostel/Mess A/c)	41019.00
3	RV-31 dt 30 Apr 21 Various students (Hostel & Mess fee tfr to Hostel/Mess A/c)	28850.00
4	PV-62 dt 30 Apr 21 Rent and Allied charges (to be tfr to Hostel/Mess A/c)	39305.00
5	PV-126 dt 31 May 21 Rent and Allied charges (to be tfr to Hostel/Mess A/c)	34555.00
6	PV-210 dt 30 Jun 21 Rent and Allied charges (to be tfr to Hostel/Mess A/c)	39208.00
7	PV-211 dt 30 Jun 21 ACDS Staff (for Staff Mess amt tfr to Hostel/Mess A/c)	32775.00
	Total	252689.00
	DETAILS OF SY DR : HOSTEL/MESS A/C AS ON 30 JUN 2021	
1	PV-21 dt 03 May 21 Mrs Sangita Jana Singh (Adv for repair & maint of Girls Hostel)	5000.00
2	PV-22 dt 03 May 21 Mr Ramotar (Adv for repair maint of Boys Hostel)	5000.00
	Total	10000.00
	DETAILS OF SY CR : HOSTEL/MESS A/C AS ON 30 JUN 2021	
1	RV-153 dt 28 Feb 21 Various Students (for College fee tfr to College Main A/c)	329091.00
2	RV-163 dt 15 Mar 21 Various Students (for College fee tfr to College Main A/c)	110625.00
	Total	439716.00

Presiding Officer : (SL-05055N Maj RP Singh)
AOC Records, Secunderabad

Member No 1 : (MS-18544K Maj Amudha Mary V)
MH Secunderabad

Member No 2 : (SL-06379Y Prince John)
A/E Records Secunderabad

[Signature]



QUATERLY INTERNAL AUDIT

SEP21-NOV21

CERTIFICATE

It is certified that all accounts held by this Est have been produced for the audit to Quarterly Audit Board detailed for **QE Sep 2021** by HQ Telangana & Andhra Sub Area, Secunderabad vide their converning order No 2800/3/R/A dated 14 Sep 2021.

Place : Secunderabad – 87

Date : **30** Oct 2021


Col PG Krishna (Retd)
Registrar
Army College of Dental Sciences



Principal
Army College of Dental Sciences



Principal
Army College of Dental Sciences
Secunderabad-500 087.

Proceedings of a : Board of Offrs
Assembled at : Army College of Dental Sciences
Secunderabad – 87

On the day : 30 05 2021

By the order of :
HQ Telangana & Andhra Sub Area,
Secunderabad letter No 2800/3/R/A
dt 14 Sep 2021.

For the purpose of :
To carry out quarterly audit board for the **QE Sep 2021** of ACDS Capital Fund , College Main, Hostel/ Mess, Grant-in-Aid (CTS), ECHS and ESIC Accts.

Presiding Offr :
IC-68656N Lt Col Somaiah KB
No 2 Trg Bn, AOC Centre, Secunderabad

Members :
1. MR-09354K Maj Meghna Yadav
MH Secunderabad
2. SL-05305K Maj Aman Vir
EME Records, Secunderabad

1. The board of officers having assembled pursuant to order proceeds to carry out quarterly audit board for the **QE Sep 2021** of ACDS accts. Details of board proceedings are attached as per appx 'A', 'B', 'C', 'D' & 'E' respective accounts.

2. The board certifies that:-

- (a) All accts are arithmetically correct.
- (b) All receipts and disbursement are supported by the vouchers & disbursements are generally speaking legitimate and properly accounted for.
- (c) All transactions between different funds are easily traceable and that all vouchers have been numbered properly.
- (d) Liabilities or fixed contribution to the various funds have been carried out in whole to the funds.
- (e) Cash receipts are actually available.
- (f) Previous audit obj/obsn have been settled.
- (g) Regulations for the Army para 821 regarding having Regt Funds. -NA
- (h) The cash balance cert to the effect that physical check of the same have been carried out by the officer operating the acct is found endorsed.

3. Certified that the instrs contained in HQ Andhra Sub Area letter No 2600/3/R/A dated 15 Feb 86 have been complied with. - NA

Amr

Col PG Krishna (Retd)
Registrar
Army College of Dental Sciences



Principal
Army College of Dental Sciences



PRINCIPAL
Army College of Dental Sciences
Secunderabad-500 087.

4. Observation made by the board -

Nil

5. Increase/decrease statement, check list, list of FDs & list of Sy Dr/Cr are att as per appx 'A', 'B', 'C', 'D', 'E', 'F', 'G' & 'H' respectively.

6. Certified that the cash balance as on **30 Sep 2021** have been physically checked and found correct as per details given below:-

(a)	Capital Fund Acct No 10458276178	: Rs.	Nil.
(b)	College Main A/c No 01261450000049	: Rs.	1,713.20
(c)	Hostel/Mess A/c No 012614500000059	: Rs.	5,527.00
(d)	Grant-in-Aid A/c No 34311010000165	: Rs.	Nil.
(e)	ECHS / ESIC A/c No 50200030891928	: Rs.	1,175.00

Presiding Offr : *[Signature]*
 (IC-68656N Lt Col Somaiya KB)
 No 2 Trg Bn, AOC Centre, Secunderabad

Members 1. *[Signature]*
 MR-09354K Maj Meghna Yadav
 MH Secunderabad

[Signature]
 Col PG Krishna (Retd)
 Registrar
 Army College of Dental Sciences

2. *[Signature]*
 (SL-053305K Maj Aman Vir)
 EME Records, Secunderabad



Principal
 Army College of Dental Sciences



Principal
 Army College of Dental Sciences
 Secunderabad-500 087.

ACDS, SECUNDERABAD
STATE OF BALANCE OF CAPITAL FUND ACCOUNT FOR THE QE SEP 2021

SER NO	NAME OF FUND (SUB HEAD OF MAIN ACCOUNT)	BALANCE AS ON THE END OF QE JUN 2021		INCOME/ INCREASE	EXPENDITURE/ DECREASE	BALANCE AS ON THE END OF QE SEP 2021		NET INCREASE (+) OR DECREASE (-)	REMARKS
		CR	DR			CR	DR		
(a)	(b)	(g)	(h)	(e)	(f)	(g)	(h)	(g-c) & (h-d)=(j)	(e) - (f)
1	Cash in Hand	0.00		0.00	0.00	0.00		0.00	
2	Cash in Bank	42783.99		10302845.00	10299356.00	46272.99		3489.00	Due to receipts
3	FDR	9000000.00		9269304.00	9000000.00	9269304.00		269304.00	Due to receipts
4	Sundry Dr	0.00		0.00	0.00	0.00		0.00	
5	Corpus Fund		0.00	0.00	0.00		0.00	0.00	
6	Tech Grant		0.00	0.00	0.00		0.00	0.00	
7	Construction Grant		9000000.00	1299356.00	1030052.00		9269304.00	269304.00	Due to receipts
8	ARF		0.00	0.00	0.00		0.00	0.00	
9	Grant-in-Aid		0.00	0.00	0.00		0.00	0.00	
10	Interest on Cr		42783.99	3489.00	0.00		46272.99	3489.00	Due to receipts
11	Sy Cr		0.00	0.00	0.00		0.00	0.00	
	Total	9042783.99	9042783.99	20874994.00	20329408.00	9315576.99	9315576.99	545586.00	

Certified that the amount for the QE Sep 2021 have been checked, audited and found correct. There is nothing to report.

Signature of Account Holder

Shri Krishna
Col PG Krishna (Retd)
Registrar
Army College of Dental Sciences

Presiding Offr : *[Signature]*
 (IC-68656N Lt Col Somaiah KB)
 No 2 Trg Bn, AOC Centre, Secunderabad

Members 1. *[Signature]*
 (MR-09354K Maj Meghna Yadav)
 MH Secunderabad

2. *[Signature]*
 (SL-05305K Maj Aman Vir)
 EME Records, Secunderabad



Principal
 Army College of Dental Sciences



[Signature]
PRINCIPAL
 Army College of Dental Sciences
 Secunderabad-500 087.

ACDS, SECUNDERABAD

STATE OF BALANCE OF COLLEGE MAIN ACCOUNT FOR THE QE SEP 2021

SER NO	NAME OF FUND (SUB HEAD OF MAIN ACCOUNT)	BALANCE AS ON THE END OF QE JUN 2021		INCOME/ INCREASE	EXPENDITURE/ DECREASE	BALANCE AS ON THE END OF QE SEP 2021		NET INCREASE (+) OR DECREASE (-)	REMARKS
		CR	DR			CR	DR		
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(g-c) & (h-d)=(j)	(e) - (f)
1	Property	83239280.00		952313.00	0.00	84191593.00		952313.00	Due to receipts
2	Cash in Hand	4754.20		2698719.00	2701760.00	1713.20		-3041.00	Due to payments
3	Cash in Bank	6345880.79		41064314.00	41350485.01	6059709.78		-286171.01	Due to payments
4	FDR	100534072.00		20760000.00	31512000.00	89782072.00		-10752000.00	Due to payments
5	Sundry Dr	1461040.00		962978.00	1990443.00	433575.00		-1027465.00	Due to receipts
6	Capital / Property Value (AWES)		83239280.00	952313.00	0.00		84191593.00	952313.00	Due to receipts
7	Security Deposit		13610822.00	564121.00	601343.00		13573600.00	-37222.00	Due to payments
8	Human Resources (Fees)		17634434.02	1592045.00	8723293.00		10503186.02	-7131248.00	Due to payments
9	Learning Resources(Library)		3134600.05	101800.00	92751.00		3143649.05	9049.00	Due to receipts
10	IT & Computers		421162.00	27800.00	363919.00		85043.00	-336119.00	Due to payments
11	Operational Cost		3107704.30	3444090.00	4903774.00		1648020.30	-1459684.00	Due to payments
12	Training Related Expenses		3102673.82	29300.00	37980.00		3093993.82	-8680.00	Due to payments
13	Student Activities (Sports)		1364176.00	24200.00	10000.00		1378376.00	14200.00	Due to receipts
14	University/DCI/Exam fees		299445.85	2402743.00	2671035.00		31153.85	-268292.00	Due to payments
15	Development/Infrastructure Dev		2032002.25	87404.00	207652.00		1911754.25	-120248.00	Due to payments
16	Inteest on FDs/Cr balance		2109321.98	786156.00	0.00		2895477.98	786156.00	Due to receipts
17	OPD		18698234.05	732962.99	1474824.00		17956373.04	-741861.01	Due to payments
18	Leave Encashment		6383354.54		493184.00		5890170.54	-493184.00	Due to payments
19	ARF (College Main A/c)		25182864.00	42000.00	2153327.00		23071537.00	-2111327.00	Due to payments
20	College Savings		10136377.50	0.00	0.00		10136377.50	0.00	
21	Fine / Penalty		460147.63	500.00	0.00		460647.63	500.00	Due to receipts
22	Alumni Fund		415738.00	0.00	0.00		415738.00	0.00	
23	Sundry Creditor		252689.00	606223.00	776940.00		81972.00	-170717.00	Due to payments
	Total	191585026.99	191585026.99	77831981.99	100064710.01	180468662.98	180468662.98	-22232728.02	

Certified that the amount for the QE Sep 2021 have been checked, audited and found correct. There is nothing to report.

Signature of Account Holder

Johny
Col PG Krishna (Retd)
Registrar
Army College of Dental Sciences



Principal
Army College of Dental Sciences



Meghna
PRINCIPAL
Army College of Dental Sciences
Sec'bad 500 087
Secunderabad-500 087.

Presiding Offr : *J.K.*
(IC-68656N Lt Col Somaiah KB)
No 2 Trg Bn, AOC Centre, Secunderabad

Members 1. (MR-09354K Maj Meghna Yadav)
MH Secunderabad

Aman
2 (SL-05305K Maj Aman Vir)
EME Records, Secunderabad

ACDS, SECUNDERABAD
STATE OF BALANCE OF HOSTEL/MESS ACCOUNT FOR THE QE SEP 2021

SER NO	NAME OF FUND SUB HEAD OF MAIN ACCOUNT	BALANCE AS ON THE END END OF QE JUN 2021		INCOME / INCREASE	EXPENDITURE/ DECREASE	BALANCE AS ON THE END END OF QE SEP 2021		NET INCREASE (+) OR DECREASE (-)	REMARKS
		CR	DR			CR	DR		
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(g-c) & (h-d)=(j)	(e) - (f)
1	Property	71116047.00		74982.00	0.00	71191029.00		74982.00	Due to receipts
2	Cash in Hand	6097.00		54027.00	54597.00	5527.00		-570.00	Due to payments
3	Cash in Bank	1418179.69		26338322.28	21898187.00	5858314.97		4440135.28	Due to receipts
4	FDR	40045000.00		17000000.00	16045000.00	41000000.00		955000.00	
5	Sundry Dr	10000.00		0.00	10000.00	0.00		-10000.00	Due to receipts
6	Student Run Mess	112190.00		2274859.00	1348858.00	0.00	26727.00	926001.00	Due to receipts
7	Capital / Property Value(AWES)		71116047.00	74982.00	0.00		71191029.00	74982.00	Due to receipts
8	Accommodation & Services		9268854.36	4009298.28	1359187.00		11918965.64	2650111.28	Due to receipts
9	Messing & Catering Services		3350163.14	3763116.00	2132851.00		4980428.14	1630265.00	Due to receipts
10	Recreational Facilities & Wi-Fi		0.00	0.00	0.00		0.00	0.00	
11	Landry & Other Services		251973.00	145800.00	18000.00		379773.00	127800.00	Due to receipts
12	Buildng / Infrastructure Devpt		1533731.00	1030938.00	341673.00		2222996.00	689265.00	Due to receipts
13	Fine/Penalty		239123.56	5300.00	0.00		244423.56	5300.00	Due to receipts
14	ARF / Interest		26507905.63	422623.00	0.00		26930528.63	422623.00	Due to receipts
15	Sundry Creditors		439716.00	652115.00	931831.00		160000.00	-279716.00	Due to payments
	Total	112707513.69	112707513.69	55846362.56	44140184.00	118054870.97	118054870.97	11706178.56	

Certified that the amount for the QE Sep 2021 have been checked, audited and found correct. There is nothing to report.

Signature of Account Holder

Adwale
Col PG Krishna (Retd)
Registrar
Army College of Dental Sciences

Presiding Offr : *[Signature]*
 (IC-68656N Lt Col Somaiah KB)
 No 2 Trg Bn, AOC Centre, Secunderabad

Members 1. *[Signature]*
 (MR-09354K Maj Meghna Yadav)
 MH Secunderabad

2. *[Signature]*
 (SL-05305K Maj Aman Vir)
 EME Records, Secunderabad



Principal
[Signature]
 Army College of Dental Sciences



[Signature]
PRINCIPAL
 Army College of Dental Sciences
 Secunderabad-500 087.

ACDS, SECUNDERABAD
STATE OF BALANCE OF GRANT-IN-AID (EX-CTS) ACCOUNT FOR THE QE SEP 2021

SER NO	NAME OF FUND SUB HEAD OF MAIN ACCOUNT	BALANCE AS ON THE END END OF QE JUN 2021		INCOME / INCREASE	EXPENDITURE/ DECREASE	BALANCE AS ON THE END END OF QE SEP 2021		NET INCREASE (+) OR DECREASE (-)	REMARKS
		CR	DR			CR	DR		
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(g-c) & (h-d)=(j)	(e) - (f)
1	Property	18538583.00		4499684.00	0.00	23038267.00		4499684.00	Due to receipts
2	Cash in Hand	0.00		0.00	0.00	0.00		0.00	
3	Cash in Bank	7584.99		6435684.00	4499742.00	1943526.99		1935942.00	Due to receipts
4	FDR	0.00		0.00	0.00	0.00		0.00	
5	Sundry Dr	0.00		0.00	0.00	0.00		0.00	
6	Capital / Property value(AWES)		18538583.00	4499684.00	0.00		23038267.00	4499684.00	Due to receipts
7	IT Eqpts		0.00	0.00	0.00		0.00	0.00	
8	Eqpt of Smart Class Rooms		20.00	0.00	0.00		20.00	0.00	
9	Lab Eqpt / Dental Mtrl		0.00	0.00	0.00		0.00	0.00	
10	Books for Library & Wi-Fi		0.00	0.00	0.00		0.00	0.00	
11	Renewal of e-Journals		0.00	0.00	0.00		0.00	0.00	
12	Dental Eqpts/Other property		1.00	1934000.00	0.00		1934001.00	1934000.00	Due to receipts
13	Sports items		0.00	0.00	0.00		0.00	0.00	
14	Sundry Creditors		7563.99	2000.00	58.00		9505.99	1942.00	Due to receipts
	Total	18546167.99	18546167.99	17371052.00	4499800.00	24981793.99	24981793.99	12871252.00	

Certified that the amount for the QE Sep 2021 have been checked, audited and found correct. There is nothing to report.

Signature of Account Holder

Johns
Col PG Krishna (Retd)
Registrar
Army College of Dental Sciences

Presiding Offr : *[Signature]*
 (IC-68656N Lt Col Somaiah KB)
 No 2 Trg Bn, AOC Centre, Secunderabad

Members 1. *[Signature]*
 (MR-09354K Maj Meghna Yadav)
 MH Secunderabad

2. *[Signature]*
 (SL-05305K Maj Aman Vir)
 EME Records, Secunderabad



Principal
 Army College of Dental Sciences



[Signature]
PRINCIPAL
 Army College of Dental Sciences
 Secunderabad-500 087.

ACDS, SECUNDERABAD
STATE OF BALANCE OF ECHS & ESIC ACCOUNT FOR THE QE SEP 2021

SER NO	NAME OF FUND SUB HEAD OF MAIN ACCOUNT	BALANCE AS ON THE END END OF QE JUN 2021		INCOME / INCREASE	EXPENDITURE/ DECREASE	BALANCE AS ON THE END END OF QE SEP 2021		NET INCREASE (+) OR DECREASE (-)	REMARKS
		CR	DR			CR	DR		
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(g-c) & (h-d)=(j)	(e) - (f)
1	Cash in Hand	1275.00		213900.00	214000.00	1175.00		-100.00	Due to payments
2	Cash in Bank	260741.63		367542.98	286543.00	341741.61		80999.98	Due to receipt
3	FDR	1000000.00		0.00	0.00	1000000.00		0.00	
4	Sundry Dr	0.00		0.00	0.00	0.00		0.00	
5	ECHS Fund		143281.63	367442.98	286543.00		224181.61	80899.98	Due to receipt
6	ESIC Fund		1039916.00		0.00		1039916.00	0.00	
7	Interest on FD		78819.00	0.00	0.00		78819.00	0.00	
8	Sy Cr							0.00	
	Total	1262016.63	1262016.63	948885.96	787086.00	1342916.61	1342916.61	161799.96	

Certified that the amount for the QE Sep 2021 have been checked, audited and found correct. There is nothing to report.

Signature of Account Holder

Johnike
Col PG Krishna (Retd)
Registrar
Army College of Dental Sciences

Presiding Offr : *J. S.*
 (IC-68656N Lt Col Somaiah KB)
 No 2 Trg Bn, AOC Centre, Secunderabad

Members

1. (MR-09354K Maj Meghna Yadav),
MH Secunderabad
Meghna
2. (SL-05305K Maj Aman Vir)
EME Records, Secunderabad
Aman



Principal
Amir
 Army College Of Dental Sciences



Amir
PRINCIPAL
 Army College of Dental Sciences
 Secunderabad-500 087.

**CHECK LIST FOR OFFICER CARRYING OUT AUDIT OF ACDS CAPITAL FUND, COLLEGE
MAIN AND HOSTEL/MESS ACCOUNTS FOR THE QE SEP 2021**

S.NO	Points	YES/NO
1.	Have you gone through the SOP of A/Cs before commencing the audit ?	Yes
2.	Are the balance correctly brought forward?	Yes
3.	Are the accts arithmetically correct?	Yes
4.	Have the accts been maintained as per regulations (DSR Para 820 to 838 refers)?	Yes
5	Are receipts and payments duly supported properly?	Yes
6	Are the expenditure legitimate and reasonable?	Yes
7	Have all the rebates and income been credited in full without deductions?	Yes
8	Have all the known liabilities been included in the balance sheet?	Yes
9	Have Regimental Funds been invested correctly with auth Banks/Agencies?	Yes
10	Are accts shown in the balance sheet available?	Yes
11	Have accts incld silver been correctly valued?	NA
12	Have the stocks been adequately issued?	NA
13	Was cash in hand not excessive and deposited in the bank regularly?	Yes
14	Have all properties been recorded in the appropriate property ledger and properties held agree with the record?	Yes
15	Has depreciation/appreciation of complete property been done correctly?	Yes
16	Have surprise check, been carried out?	NA
17	Are investment certificate held in safe custody with the book produced?	Yes
18	Has welfare property and grants been correctly taken on charge?	Yes
19	Has MMA claimed and accounted for separately and not merged with general funds.	NA
20	Have investments been prematurely encashed, if so auth?	Yes
21	Have all obsn of the previous audit been cleared?	Yes
22	Have all liabilities reflected in the previous balance sheet been paid?	Yes
23	Have list of Sy Dr /Cr been prepared?	Yes
24	Are the mess bills been cleared regularly as laid down in DSR Para 1239?	Yes
25	Does the balance sheet reflect the accurate position of maint of accounts?	Yes
26	Is the balance sheet being prepared and reconciled every month?	Yes
27	Are the balance sheet and the allied documents maintained in the format as prescribed?	Yes
28	Is the canteen profit being distributed as per laid down policy?	NA
29	Have disbursement of canteen profit that are excessive or extra grant been brought to the notice of acct holder and receiving authorities?	NA
30	Are cash credits actually available?	Yes
31	Are balance of all funds correct?	Yes
32	Have the accts been audited from the acct book of the unit?	Yes
33	Have the last three months surprise checks been carried out?	Yes
34	Have funds /profits been utilised as required by Regimental/SOP?	NA
35	Have all accts been taken in property ledger with full description?	Yes
36	Have all the payments exceeding Rs 500/- been made by acct payee cheque/draft, if not give the details of payment?	Yes
37	Is there any suggestion for improving the accts system?	No
38	Have accts increased/decreased with comparison and what is the reason?	Yes
39	Has the physical available stock of Offrs Mess/Canteen tallied with stock register as well as cash book/bal sheet?	NA
40	Is in the end of the month STB in respect of Offrs Mess/Canteen Stores etc being properly done?	NA

Ashwin

Presiding Offr :

(IC-68656N Lt Col Somaiah KB)
No 2 Trg Bn, AOC Centre, Secunderabad

SB

Col PG Krishna (Retd)
Registrar
Army College of Dental Sciences



Principal
Army College of Dental Sciences



Principal
Army College of Dental Sciences
Secunderabad-500 087.

DETAILS OF FDs : ACDS

POSN AS ON 30 SEP 2021

S.No	Bank Name FDR No	Amount Invested	Dt of Invest Dt of Maturity	Rate of interest	Maturity value	Remarks
1. CONSTRUCTION GRANT						
(a)	IDBI Bank TD A/C No 116910600003	6,000,000	01-Sep-21 03-Sep-22	5.15%	6,000,000	Qtrly interest
(b)	IDBI Bank TD A/C No 116910600003	3,269,304	01-Sep-21 02-Sep-22	5.15%	3,269,304	Qtrly interest
	TOTAL	9,269,304			9,269,304	
2. COLLEGE MAIN A/C						
(a)	PNB Lal Bazar A/C No 316000PU00058314	5,000,000	18-Feb-21 18-Feb-22	5.20%	5,265,114	
(b)	PNB Lal Bazar A/C No 316000PU00058323	5,000,000	18-Feb-21 18-Feb-22	5.20%	5,265,114	
(c)	PNB Lal Bazar A/C No 316000PU00058323	66,061	11-Jul-20 11-Jul-22	6.75%	73,325	
(d)	PNB Lal Bazar A/C No 316000PU00055575	100,000	10-Sep-20 10-Mar-24	5.30%	120,235	BG Lean (ECHS)
(e)	PNB Lal Bazar A/C No 316000QP00001954	10,000,000	03-Mar-21 03-Mar-22	5.20%	10,000,000	Qtrly interest
(f)	PNB Lal Bazar A/C No 316000QP00001972	10,000,000	03-Mar-21 03-Mar-22	5.20%	10,000,000	Qtrly interest
(g)	Canara Bank A/C No 130000927253/1	10,000,000	03-Mar-21 03-Mar-22	5.20%	10,000,000	Qtrly interest
(h)	PNB Lal Bazar A/C No 316000P200002222	13,600,000	07-Apr-21 07-Apr-22	5.20%	13,600,000	Qtrly interest
(i)	Canara Bank A/C No A/c 130002694457/1	8,000,000	21-Jun-21 21-Jun-23	5.40%	8,000,000	Qtrly interest
(k)	Canara Bank A/C No A/c 130002694460/1	7,256,011	21-Jun-21 21-Jun-23	5.40%	7,256,011	Qtrly interest
(l)	IDBI Bank TD A/C No 1169107000020226	10,760,000	27-Aug-21 29-Aug-23	5.20%	10,760,000	Qtrly interest
(m)	IDBI Bank TD A/C No 1169107000020217	10,000,000	28-Aug-21 29-Aug-23	5.20%	10,000,000	Qtrly interest
	TOTAL	89,782,072			90,339,799	
3. Hostel/Mess						
(a)	IDBI Bank TD A/C No 1169107000020208	10,000,000	29-Aug-21 30-Aug-23	5.20%	10,000,000	Qtrly interest
(b)	IDBI Bank TD A/C No 1169107000020208	7,000,000	27-Aug-21 29-Aug-23	5.20%	7,000,000	Qtrly interest
(c)	PNB Lalbazar TD A/C No 316000PU00058411	6,000,000	23-Feb-21 23-Feb-22	5.20%	6,318,137	
(d)	Canara Bank A/C No 130000927253/2	8,000,000	03-Mar-21 03-Mar-22	5.20%	8,000,000	Qtrly interest
(e)	Canara Bank A/C No 140009991388/1	10,000,000	04-May-21 04-May-23	5.40%	10,000,000	Qtrly interest
	TOTAL	41,000,000			41,318,137	
3. ECHS A/C						
(a)	HDFC Bank TD A/C No 50300377770101	1,000,000	29-Oct-19 30-Oct-21	6.85%	1,145,713	
	TOTAL	1,000,000			1,145,713	



Principal
Army College of Dental Sciences



PRINCIPAL
Army College of Dental Sciences
Sec Bad 500 087

DETAILS OF SY DR:COLLEGE MAIN A/C AS ON 30 SEP 2021		
S.No	PARTICULARS	AMOUNT
1	PV-574 of Dec 08 (M/s Oxygen for security deposit of gas)	55000.00
2	PV-419 dt 18 July 11 M/s Oxygen for security deposit of gas	5000.00
3	PV-163 dt 28 May 19 SPDC TS ltd (for Consumption Deposit)	65959.00
4	PV-370&406 dt 24 Aug 21 ACDS Net Banking A/c(for ESIC and EPF)	19173.00
5	PV-756 dt 23 Feb 21 Mr Ramesh S H (for repair of Autoclave)	20000.00
6	PV-96 Radiation Protection services (for License for Medical/Dental Eqpts)	21240.00
7	PV-117 dt 31 May 21 HQ AWES (for AWES Insurance)	14440.00
8	PV-159 dt 17 Jun 21 M/s Osstem Implant (for Dental Eqpts)	82419.00
9	PV-234 dt 07 July 21 M/s Osstem Implant (for Dental Eqpts)	82419.00
10	PV-327 dt 30 July 21 Mr J Ramesh Kr (for Sty bills for PG Exams)	2000.00
11	PV-339 dt 04 Aug 21 Dr David Tyro (for Sports event expdr)	27500.00
12	PV-364 dt 09 Aug 21 Dr David Tyro (for Sports event expdr)	27500.00
13	PV-523 dt 29 Sep 21 Mr Venkateshwarlu (for Computer repair charges)	4925.00
14	PV-524 dt 29 Sep 21 Mr Jaya Krishna (for farewell party expdr GOC TASA (RSI))	6000.00
	Total	433575.00
DETAILS OF SY CR:COLLEGE MAIN A/C AS ON 30 SEP 2021		
	PARTICULARS	AMOUNT
1	RV-199 dt 30 Sep 21 Various students (Hostel & Mess fee tfr to Hostel/Mess A/c)	32400.00
2	PV-537 dt 30 Sep 21 Rent and Allied charges (to be tfr to Hostel/Mess A/c)	49572.00
	Total	81972.00
DETAILS OF SY CR : HOSTEL/MESS A/C AS ON 30 SEP 2021		
1	RV-48 dt 30 Sep 21 Various Students (for College fee tfr to College Main A/c)	160000.00
	Total	160000.00

Presiding Officer : (IC-68656N Lt Col Somaiiah KB)
No 2 Trg Bn, AOC Centre, Secunderabad

Member No 1 : (MR-09354K Maj Meghna Yadav)
MH Secunderabad

Member No 2 : (SL-05305K Maj Aman Vir)
EME Records Secunderabad

Shankar
Col PG Krishna (Retd)
Registrar
Army College of Dental Sciences



Principal
Army College of Dental Sciences



PRINCIPAL
Army College of Dental Sciences
Secunderabad-500 087.

QUATERLY INTERNAL AUDIT

DEC21-FEB21

CERTIFICATE

It is certified that all accounts held by this Est have been produced for the audit to Quarterly Audit Board detailed for **QE Dec 2021** by HQ Telangana & Andhra Sub Area, Secunderabad vide their convening order No 2800/3/R/A dated 07 Dec 2021.

Amritha

Place : Secunderabad – 87

Date : 31 Jan 2022

Col PG Krishna (Retd)
Registrar
Army College of Dental Sciences



Principal
Army College of Dental Sciences



PRINCIPAL
Army College of Dental Sciences
Secunderabad-500 087.

Proceedings of a : Board of Oftrs
Assembled at : Army College of Dental Sciences
Secunderabad – 87

On the day : 21 Jan 2022

By the order of : HQ Telangana & Andhra Sub Area,
Secunderabad letter No 2800/3/R/A
dt 07 Dec 2021.

For the purpose of : To carry out quarterly audit board for the **QE**
Dec 2021 of ACDS Capital Fund , College Main,
Hostel/ Mess, Grant-in-Aid (CTS), ECHS Accts.

Presiding Offr : SC-00668K Maj Nishant Kumar
AOC Centre, Secunderabad

Members
1. (MS-20546F Capt Deepak DK)
MH Secunderabad
2. SS-45901Y Maj Prashant Rai
1 EME Centre, Secunderabad

1. The board of officers having assembled pursuant to order proceeds to carry out quarterly audit board for the **QE Dec 2021** of ACDS accts. Details of board proceedings are attached as per appx 'A', 'B', 'C', 'D' & 'E' respective accounts.

2. The board certifies that:-

- (a) All accts are arithmetically correct.
 - (b) All receipts and disbursement are supported by the vouchers & disbursements are generally speaking legitimate and properly accounted for.
 - (c) All transactions between different funds are easily traceable and that all vouchers have been numbered properly.
 - (d) Liabilities or fixed contribution to the various funds have been carried out in whole to the funds.
 - (e) Cash receipts are actually available.
 - (f) Previous audit obj/obsn have been settled.
 - (g) Regulations for the Army para 821 regarding having Regt Funds. -NA
 - (h) The cash balance cert to the effect that physical check of the same have been carried out by the officer operating the acct is found endorsed.
3. Certified that the instrs contained in HQ Andhra Sub Area letter No 2600/3/R/A dated 15 Feb 86 have been complied with. - NA

ANUSHE
COL PG Krishna (Retd)
Registrar
Army College of Dental Sciences



ANUSHE
Principal
Army College of Dental Sciences




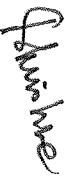
ANUSHE
PRINCIPAL
Army College of Dental Sciences
Secunderabad, tel. 500 087.


4. Observation made by the board -

5. Increase/decrease statement, check list, list of FDS & list of Sy Dr/Cr are att as per appx 'A', 'B', 'C', 'D', 'E', 'F', 'G' & 'H' respectively.
6. Certified that the cash balance as on **31 Dec 2021** have been physically checked and found correct as per details given below:-
- | | | | |
|-----|------------------------------------|-------|----------|
| (a) | Capital Fund Acct No 10458276178 | : Rs. | Nil. |
| (b) | College Main A/c No 01261450000049 | : Rs. | 1,588.20 |
| (c) | Hostel/Mess A/c No 01261450000059 | : Rs. | 807.00 |
| (d) | Grant-in-Aid A/c No 34311010000165 | : Rs. | Nil. |
| (e) | ECHS / ESIC A/c No 50200030891928 | : Rs. | Nil. |

Presiding Offr : 
(SC-00668K Maj Nishant Kumar)
AOC Centre, Secunderabad

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(MS-20546F Capt Deepak DK)
MH Secunderabad


Col PG Krishna (Retd)
Registrar
Army College of Dental Sciences

2. 
(SS-4590R Maj Prashant Rai)
1 EME Centre, Secunderabad



Principal
Army College of Dental Sciences



PRINCIPAL
Army College of Dental Sciences
Secunderabad-500 087.

ACDS, SECUNDERABAD
STATE OF BALANCE OF CAPITAL FUND ACCOUNT FOR THE QE DEC 2021

SER NO	NAME OF FUND (SUB HEAD OF MAIN ACCOUNT)	BALANCE AS ON THE END OF QE SEP 2021		INCOME/ INCREASE	EXPENDITURE/ DECREASE	BALANCE AS ON THE END OF QE DEC 2021		NET INCREASE (+) OR DECREASE (-)	REMARKS
		CR (g)	DR (h)			CR (g)	DR (h)		
1	Cash in Hand	0.00		0.00	0.00	0.00		0.00	
2	Cash in Bank	46272.99		651275.00	492000.00	205547.99		159275.00	Due to receipts
3	FDR	9269304.00		0.00	0.00	9269304.00		0.00	
4	Sundry Dr	0.00		0.00	0.00	0.00		0.00	
5	Corpus Fund		0.00	0.00	0.00		0.00	0.00	
6	Tech Grant		0.00	0.00	0.00		0.00	0.00	
7	Construction Grant		9269304.00	157797.00	0.00		9427101.00	157797.00	Due to receipts
8	ARF		0.00	0.00	0.00		0.00	0.00	
9	Grant-in-Aid		0.00	0.00	0.00		0.00	0.00	
10	Interest on Cr		46272.99	1478.00	0.00		47750.99	1478.00	Due to receipts
11	Sy Cr		0.00	492000.00	492000.00		0.00	0.00	
	Total	9315576.99	9315576.99	1302550.00	984000.00	9474851.99	9474851.99	318550.00	

Certified that the amount for the QE Dec 2021 have been checked, audited and found correct. There is nothing to report.

Signature of Account Holder

Shrinke
 Col PG Krishna (Retd)
 Registrar
 Army College of Dental Sciences

Presiding Offr : *Nishant Kumar*
 (SC-00668K Maj Nishant Kumar)
 AOC Centre, Secunderabad

Members 1. *Deepak DK*
 (MS-20546F Capt Deepak DK)
 MH Secunderabad

2. *Prashant Rai*
 (SS-45901Y Maj Prashant Rai)
 1 EME Centre, Secunderabad



Principal
 Army College of Dental Sciences



Shrinke
 PRINCIPAL
 Army College of Dental Sciences
 Secunderabad-500 087.

ACDS, SECUNDERABAD

STATE OF BALANCE OF COLLEGE MAIN ACCOUNT FOR THE QE DEC 2021

SER NO	NAME OF FUND (SUB HEAD OF MAIN ACCOUNT)	BALANCE AS ON THE END OF QE SEP 2021		INCOME/ INCREASE	EXPENDITURE/ DECREASE	BALANCE AS ON THE END OF QE DEC 2021		NET INCREASE (+) OR DECREASE (-)	REMARKS
		CR	DR			CR	DR		
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(g-c) & (h-d)=(j)	(e) - (f)
1	Property	84191593.00		64165.00	0.00	84255758.00		64165.00	Due to receipts
2	Cash in Hand	1713.20		2923087.00	2922962.00	1588.20		-125.00	Due to payments
3	Cash in Bank	6059709.78		37824561.07	35243171.21	8641099.64		2581389.86	Due to receipts
4	FDR	89782072.00		18000000.00	0.00	107782072.00		18000000.00	Due to receipts
5	Sundry Dr	433575.00		1061954.00	833022.00	662507.00		228932.00	Due to payments
6	Capital / Property Value (AWES)		84191593.00	64165.00	0.00		84255758.00	64165.00	Due to receipts
7	Security Deposit		13573600.00	673990.00	327360.00		13920230.00	346630.00	Due to receipts
8	Human Resources (Fees)		10503186.02	23248436.00	9853560.00		23898062.02	13394876.00	Due to receipts
9	Learning Resources(Library)		3143649.05	291600.00	244294.00		3190955.05	47306.00	Due to receipts
10	IT & Computers		85043.00	106800.00	49937.00		141906.00	56863.00	Due to receipts
11	Operational Cost		1648020.30	7534585.00	5814959.00		3486449.30	1838429.00	Due to receipts
12	Training Related Expenses		3093993.82	119300.00	567208.00		2646085.82	-447908.00	Due to payments
13	Student Activities (Sports)		1373376.00	69800.00	554997.00		893179.00	-485197.00	Due to payments
14	University/DCI/Exam fees		31153.85	121725.00	60000.00		72250.85	41097.00	Due to receipts
15	Development/Infrastructure Dev		1911754.25	89850.00	108165.00		1984373.25	72619.00	Due to receipts
16	Inteest on FDs/Cr balance		2895477.98	1605603.00	0.00		4501080.98	1605603.00	Due to receipts
17	OPD		17956373.04	3444679.86	7181685.00		14219367.90	-3737005.14	Due to payments
18	Leave Encashment		5890170.54		20394.00		5869776.54	-20394.00	Due to payments
19	ARF (College Main A/c)		23071537.00	8000000.00			31071537.00	8000000.00	Due to receipts
20	College Savings		10136377.50	0.00	0.00		10136377.50	0.00	
21	Fine / Penalty		460647.63	750.00	0.00		461397.63	750.00	Due to receipts
22	Alumni Fund		415738.00	0.00	0.00		415738.00	0.00	
23	Sundry Creditor		81972.00	403841.00	307313.00		178500.00	96528.00	Due to receipts
	Total	180468662.98	180468662.98	105648891.93	64089027.21	201343024.84	201343024.84	41748723.72	

Certified that the amount for the QE Dec 2021 have been checked, audited and found correct. There is nothing to report.

Signature of Account Holder

Johny
Col PG Krishna (Retd)
Registrar
Army College of Dental Sciences

Presiding Offr : *[Signature]*
(SC-00668K Maj Nishant Kumar)
AOC Centre, Secunderabad

Members 1. *[Signature]*
(MS-20546F Capt Deepak DK)
MH Secunderabad

2. *[Signature]*
(SS-45901Y Maj Prashant Raj)
1 EME Centre, Secunderabad



Principal
Army College of Dental Sciences



[Signature]
PRINCIPAL
Army College of Dental Sciences
Secunderabad-500 087.

ACDS, SECUNDERABAD
STATE OF BALANCE OF HOSTEL/MESS ACCOUNT FOR THE QE DEC 2021

SER NO	NAME OF FUND SUB HEAD OF MAIN ACCOUNT	BALANCE AS ON THE END END OF QE SEP 2021		INCOME / INCREASE	EXPENDITURE/ DECREASE	BALANCE AS ON THE END END OF QE DEC 2021		NET INCREASE (+) OR DECREASE (-)	REMARKS
		CR	DR			CR	DR		
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(g-c) & (h-d)=(j)	(e) - (f)
1	Property	71191029.00		69757.00	0.00	71260604.00		69575.00	Due to receipts
2	Cash in Hand	5527.00		63610.00	68330.00	807.00		-4720.00	Due to payments
3	Cash in Bank	5858314.97		4414855.00	8850683.00	1422486.97		-4435828.00	Due to payments
4	FDR	41000000.00		4000000.00		45000000.00		4000000.00	Due to receipts
5	Sundry Dr	0.00		0.00	0.00	0.00		0.00	
6	Student Run Mess	0.00	26727.00	2526985.00	2548436.00	0.00	5276.00	-21451.00	Due to payments
7	Capital / Property Value(AWES)		71191029.00	69757.00	0.00		71260604.00	69575.00	Due to receipts
8	Accommodation & Services		11918965.64	1064625.00	1523680.00		11459910.64	-459055.00	Due to payments
9	Messing & Catering Services		4980428.14	1342586.00	2457766.00		3865248.14	-1115180.00	Due to payments
10	Recreational Facilities & Wi-Fi		0.00	0.00	0.00		0.00	0.00	
11	Landry & Other Services		379773.00	39480.00	18000.00		401253.00	21480.00	Due to receipts
12	Building / Infrastructure Devpt		2222996.00	398152.00	127875.00		2493273.00	270277.00	Due to receipts
13	Fine/Penalty		244423.56	3750.00	0.00		248173.56	3750.00	Due to receipts
14	ARF / Interest		26930528.63	839271.00	0.00		27769799.63	839271.00	Due to receipts
15	Sundry Creditors		160000.00	617160.00	596800.00		180360.00	20360.00	Due to receipts
	Total	118054870.97	118054870.97	15449988.00	16191570.00	117683897.97	117683897.97	-741946.00	

Certified that the amount for the QE Dec 2021 have been checked, audited and found correct. There is nothing to report.

Signature of Account Holder

Johnke
 Col PG Krishna (Retd)
 Registrar
 Army College of Dental Sciences

Presiding Offr : *Nishant*
 (SC-00668K Maj Nishant Kumar)
 AOC Centre, Secunderabad

Members 1. *Deepak*
 (MS-20546F Capt Deepak DK)
 MH Secunderabad

2. *Prashant*
 (SS-45901Y Maj Prashant Rai)
 T EME Centre, Secunderabad



ACDS, SECUNDERABAD
STATE OF BALANCE OF GRANT-IN-AID (EX-CTS) ACCOUNT FOR THE QE DEC 2021

SER NO	NAME OF FUND SUB HEAD OF MAIN ACCOUNT	BALANCE AS ON THE END END OF QE SEP 2021		INCOME / INCREASE (e)	EXPENDITURE/ DECREASE (f)	BALANCE AS ON THE END END OF QE DEC 2021		NET INCREASE (+) OR DECREASE (-) (g-c) & (h-d)=(j)	REMARKS (e) - (f)
		CR	DR			CR	DR		
		(c)	(d)			(g)	(h)		
(a)	(b)							0.00	
1	Property	23038267.00		0.00	0.00	23038267.00		0.00	
2	Cash in Hand	0.00		0.00	0.00	0.00		50085.00	Due to receipts
3	Cash in Bank	1943526.99		52163.00	2078.00	1993611.99		0.00	
4	FDR	0.00		0.00	0.00	0.00		0.00	
5	Sundry Dr	0.00		0.00	0.00	0.00	23038267.00	0.00	
6	Capital / Property value(AWES)		23038267.00	0.00	0.00		0.00	0.00	
7	IT Eqpts		0.00	0.00	0.00		20.00	0.00	
8	Eqpt of Smart Class Rooms		20.00	0.00	0.00		0.00	0.00	
9	Lab Eqpt / Dental Mtrl		0.00	0.00	0.00		0.00	0.00	
10	Books for Library & Wi-Fi		0.00	0.00	0.00		0.00	0.00	
11	Renewal of e-Journals		0.00	0.00	0.00		1934001.00	0.00	
12	Dental Eqpts/Other property		1934001.00	0.00	0.00		0.00	0.00	
13	Sports items		0.00	0.00	0.00		59590.99	50085.00	Due to receipts
14	Sundry Creditors		9505.99	52163.00	2078.00				
	Total	24981793.99	24981793.99	104326.00	4156.00	25031878.99	25031878.99	100170.00	

Certified that the amount for the QE Dec 2021 have been checked, audited and found correct. There is nothing to report.

Signature of Account Holder

Johninthe
Col PG Krishna (Retd)
 Registrar
 Army College of Dental Sciences

Presiding Offr : *[Signature]*
 (SC-00668K Maj Nishant Kumar)
 AOC Centre, Secunderabad

Members 1. *[Signature]*
 (MS-20546F Capt Deepak DK)
 MH Secunderabad

2. *[Signature]*
 (SS-45901Y Maj Prashant Raj)
 1 EME Centre, Secunderabad



Principal
[Signature]
 Army College of Dental Sciences



[Signature]
 PRINCIPAL
 Army College of Dental Sciences
 Secunderabad-500 087.

ACDS, SECUNDERABAD
STATE OF BALANCE OF ECHS & ESIC ACCOUNT FOR THE QE DEC 2021

S/R NO	NAME OF FUND SUB HEAD OF MAIN ACCOUNT	BALANCE AS ON THE END END OF QE SEP 2021		INCOME / INCREASE	EXPENDITURE/ DECREASE	BALANCE AS ON THE END END OF QE DEC 2021		NET INCREASE (+) OR DECREASE (-)	REMARKS
		CR	DR			CR	DR		
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(g-c) & (h-d)=(j)	(e) - (f)
1	Cash in Hand	1175.00		213900.00	214000.00	0.00		-1175.00	Due to payments
2	Cash in Bank	341741.61		367542.98	286543.00	1468620.22		1126878.61	Due to receipt
3	FDR	1000000.00		0.00	0.00	0.00		-1000000.00	Due to payments
4	Sundry Dr	0.00		0.00	0.00	0.00		0.00	
5	ECHS Fund		224181.61	382040.61	263016.00		348206.22	124024.61	Due to receipt
6	ESIC Fund		1039916.00		139033.00		900883.00	-139033.00	Due to payments
7	Interest on FD		78819.00	145712.00	0.00		224531.00	145712.00	Due to receipt
8	Sy Cr		0.00				0.00	0.00	
	Total	1342916.61	1342916.61	1109195.59	902592.00	1468620.22	1473620.22	256407.22	

Certified that the amount for the Q^E Dec 2021 have been checked, audited and found correct. There is nothing to report.

Signature of Account Holder

Shanku
 Col PG Krishna (Retd)
 Registrar
 Army College of Dental Sciences

Presiding Offr : *[Signature]*
 (SC-00668K Maj Nishant Kumar)
 AOC Centre, Secunderabad

Members 1. *[Signature]*
 (MS-20546F Capt Deepak DK)
 MH Secunderabad

2. *[Signature]*
 (SS-45904Y Maj Prashant Rai)
 T EME Centre, Secunderabad



[Signature]
 Principal
 Army College of Dental Sciences



[Signature]
 PRINCIPAL
 Army College of Dental Sciences
 Secunderabad-500 087.

**CHECK LIST FOR OFFICER CARRYING OUT AUDIT OF ACDS CAPITAL FUND, COLLEGE
MAIN AND HOSTEL/MESS ACCOUNTS FOR THE QE DEC 2021**

S.NO	Points	YES/NO
1.	Have you gone through the SOP of A/Cs before commencing the audit ?	Yes
2.	Are the balance correctly brought forward?	Yes
3.	Are the accts arithmetically correct?	Yes
4.	Have the accts been maintained as per regulations (DSR Para 820 to 838 refers)?	Yes
5	Are receipts and payments duly supported properly?	Yes
6	Are the expenditure legitimate and reasonable?	Yes
7	Have all the rebates and income been credited in full without deductions?	Yes
8	Have all the known liabilities been included in the balance sheet?	Yes
9	Have Regimental Funds been invested correctly with auth Banks/Agencies?	Yes
10	Are accts shown in the balance sheet available?	NA
11	Have accts incls silver been correctly valued?	NA
12	Have the stocks been adequately issued?	Yes
13	Was cash in hand not excessive and deposited in the bank regularly?	Yes
14	Have all properties been recorded in the appropriate property ledger and properties held agree with the record?	Yes
15	Has depreciation/appreciation of complete property been done correctly?	NA
16	Have surprise check, been carried out?	Yes
17	Are investment certificate held in safe custody with the book produced?	Yes
18	Has welfare property and grants been correctly taken on charge?	NA
19	Has MMA claimed and accounted for separately and not merged with general funds.	Yes
20	Have investments been prematurely encashed, if so auth?	Yes
21	Have all obsn of the previous audit been cleared?	Yes
22	Have all liabilities reflected in the previous balance sheet been paid?	Yes
23	Have list of Sy Dr /Cr been prepared?	Yes
24	Are the mess bills been cleared regularly as laid down in DSR Para 1239?	Yes
25	Does the balance sheet reflect the accurate position of maint of accounts?	Yes
26	Is the balance sheet being prepared and reconciled every month?	Yes
27	Are the balance sheet and the allied documents maintained in the format as prescribed?	NA
28	Is the canteen profit being distributed as per laid down policy?	NA
29	Have disbursement of canteen profit that are excessive or extra grant been brought to the notice of acct holder and receiving authorities?	Yes
30	Are cash credits actually available?	Yes
31	Are balance of all funds correct?	Yes
32	Have the accts been audited from the acct book of the unit?	NA
33	Have the last three months surprise checks been carried out?	NA
34	Have funds /profits been utilised as required by Regimental/SOP?	Yes
35	Have all accts been taken in property ledger with full description?	Yes
36	Have all the payments exceeding Rs 500/- been made by acct payee cheque/draft, if not give the details of payment?	No
37	Is there any suggestion for improving the accts system?	Yes
38	Have accts increased/decreased with comparison and what is the reason?	NA
39	Has the physical available stock of Offrs Mess/Canteen tallied with stock register as well as cash book/bal sheet?	NA
40	Is in the end of the month STB in respect of Offrs Mess/Canteen Stores etc being properly done?	NA

Presiding Offr : (SC-00668K Maj Nishant Kumar)
AOC Centre, Secunderabad

Ashwin
Col PG Krishna (Retd)
Registrar
Army College of Dental Sciences



Principal
Army College of Dental Sciences



PRINCIPAL
Army College of Dental Sciences
Secunderabad-500 087.

APPX 61

**DETAILS OF FDS : AGDS
POSN AS ON 31 DEC 2021**

S.No	Bank Name	Amount Invested	Dt of Invest	Rate of Interest	Maturity Value	Remarks
1. CONSTRUCTION GRANT						
(a)	IDBI Bank TD A/c No 116910600003	6,000,000	01-Sep-21	5.15%	6,000,000	Qtrly interest
(b)	IDBI Bank TD A/c No 116910600003	3,269,304	03-Sep-22	5.15%	3,269,304	Qtrly interest
			01-Sep-21	5.15%		
			02-Sep-22			
	TOTAL	9,269,304			9,269,304	
2. COLLEGE MAIN A/C						
(a)	PNB Lal Bazar A/c No 316000PU00058314	5,000,000	18-Feb-21	5.20%	5,265,114	
(b)	PNB Lal Bazar A/c No 316000PU00058323	5,000,000	18-Feb-21	5.20%	5,265,114	
(c)	PNB Lal Bazar A/c No 316000PU00026041	66,061	18-Feb-22	6.75%	73,325	
(d)	PNB Lal Bazar A/c No 316000PU00055575	100,000	11-Jul-22	5.30%	120,235	BG Lean (ECHS)
(e)	PNB Lal Bazar A/c No 316000QP00001954	10,000,000	10-Sep-20	5.20%	10,000,000	Qtrly interest
(f)	PNB Lal Bazar A/c No 316000QP00001972	10,000,000	03-Mar-21	5.20%	10,000,000	Qtrly interest
(g)	Canara Bank A/c No 130000927253/1	10,000,000	03-Mar-22	5.20%	10,000,000	Qtrly interest
(h)	PNB Lal Bazar A/c No 316000P200002222	13,600,000	07-Apr-21	5.20%	13,600,000	Qtrly interest
(i)	Canara Bank A/c No A/c 130002694457/1	8,000,000	21-Jun-21	5.40%	8,000,000	Qtrly interest
(j)	Canara Bank A/c No A/c 130002694457/1	7,256,011	21-Jun-23	5.40%	7,256,011	Qtrly interest
(k)	Canara Bank A/c No A/c 130002694460/1	10,760,000	21-Jun-23	5.20%	10,760,000	Qtrly interest
(l)	IDBI Bank TD A/c No 1169107000020226	10,000,000	27-Aug-21	5.15%	10,000,000	Qtrly interest
(m)	HDFC Bank TD A/c No 50300572586603	10,000,000	29-Aug-23	5.15%	10,000,000	Qtrly interest
(n)	HDFC Bank TD A/c No 50300572586056	8,000,000	01-Dec-23	5.15%	8,000,000	Qtrly interest
(o)	IDBI Bank TD A/c No 1169107000020217	10,000,000	28-Aug-21	5.20%	10,000,000	Qtrly interest
	TOTAL	107,782,072			108,339,799	
3. Hostel/Mess						
(a)	PNB Lalbazar TD A/c No 316000PU00058411	6,000,000	23-Feb-21	5.20%	6,318,137	
(b)	Canara Bank A/c No 130000927253/2	8,000,000	23-Feb-22	5.20%	8,000,000	Qtrly interest
(c)	IDBI Bank TD A/c No 1169106000040293	4,000,000	03-Mar-21	5.20%	4,000,000	Qtrly interest
(d)	Canara Bank A/c No 140009991388/1	10,000,000	03-Mar-22	5.15%	10,000,000	Qtrly interest
(e)	IDBI Bank TD A/c No 1169107000020192	10,000,000	23-Nov-21	5.15%	10,000,000	Qtrly interest
(f)	IDBI Bank TD A/c No 1169107000020208	7,000,000	04-May-21	5.40%	7,000,000	Qtrly interest
	TOTAL	45,000,000			45,318,137	

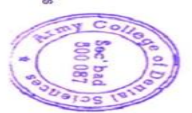
Presiding Offr : (SC-00668K Maj Nishant Kumar)
AOC Centre, Secunderabad

Members: 1 (MS-20546F Capt Deepak DK) 2 (MS-45901Y Maj Prashant Rai)
MH Secunderabad 1 EME Centre, Secunderabad

Col PG Krishna (Retd)
Registrar
Army College of Dental Sciences



Principal
Army College of Dental Sciences



PRINCIPAL
Army College of Dental Sciences
Secunderabad-500 387.

DETAILS OF SY DR:COLLEGE MAIN A/C AS ON 31 DEC 2021		AMOUNT
S.No	PARTICULARS	
1	PV-574 of Dec 08 (M/s Oxygen for security deposit of gas)	55000.00
2	PV-419 dt 18 July 11 M/s Oxygen for security deposit of gas	5000.00
3	PV-163 dt 28 May 19 SPDC TS ltd (for Consumption Deposit)	65959.00
4	PV-774 dt 14 Dec 21 ACDS Net Banking A/c (For EPF & ESIC)	5652.00
5	PV-96 Radiation Protection services (for License for Medical/Dental Eqpts)	21240.00
6	PV-117 dt 31 May 21 HQ AWES (for AWES Insurance)	14440.00
7	PV-159 dt 17 Jun 21 M/s Osstem Implant (for Dental Eqpts)	82419.00
8	PV-234 dt 07 Jul 21 M/s Osstem Implant (for Dental Eqpts)	82419.00
9	PV-327 dt 30 Jul 21 Mr J Ramesh Kumar (Adv for PG Exam Stationery)	2000.00
10	PV-709 dt 29 Nov 21 M/s Varun Engineers (for Aircompressor)	218064.00
11	PV-794 dt 18 Dec 21 Mr Srinivas Rao (for printing charges PG Hand Books)	5000.00
12	PV-755 dt 09 Dec 21 M/s Sai Total lies solution (for firewall fortigate License)	51994.00
13	PV-756 dt 09 Dec 21 M/s Sai Total lies solution (for Network Accessories)	44320.00
14	PV-806 dt 22 Dec 21 Mr M Yadagiri (for Temp Loan)	9000.00
	Total	662507.00
DETAILS OF SY CR:COLLEGE MAIN A/C AS ON 31 DEC 2021		
	PARTICULARS	AMOUNT
1	RV-299 dt 31 Dec 21 Miss S Sahithi (for Hostel & Mess Charges tfr to Hostel A/c)	133500.00
2	PV-299 dt 31 Dec 21 District Treasure (College Fee)	45000.00
	Total	178500.00
DETAILS OF SY CR : HOSTEL/MESS A/C AS ON 31 DEC 2021		
1	RV-68 dt 02 Nov 21 Sadhana Majhi (for AWES Insurance tfr to College Main A/c)	360.00
2	RV-95 dt 31 Dec 21 Various Students (for College Fee tfr to College Main A/c)	180000.00
	Total	180360.00

Presiding Officer : (SC-00668K Maj Nishant Kumar)
AOC Centre, Secunderabad

Member No 1: (MS-20546F Capt Deepak DK) Member No 2: (SS-4590T Maj Prashant Rai)
MH Secunderabad 1 EME Centre Secunderabad

Shankar
Col PG Krishna (Retd)
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QUATERLY INTERNAL AUDIT
MAR21-MAY21

CERTIFICATE

It is certified that all accounts held by this Est have been produced for the audit to Quarterly Audit Board detailed for **QE Mar 2022** by HQ Telangana & Andhra Sub Area, Secunderabad vide their convening order No 2800/3/R/A dated 30 Mar 2022.

P. Krishna

Place : Secunderabad – 87
Date : 25 Apr 2022

Col PG Krishna (Retd)
Registrar
Army College of Dental Sciences



Principal
Army College of Dental Sciences



PRINCIPAL
Army College of Dental Sciences
Secunderabad-500 087.

Proceedings of a : Board of Offrs
Assembled at : Army College of Dental Sciences
Secunderabad – 87

On the day : 25 Apr 2022

By the order of : HQ Telangana & Andhra Sub Area,
Secunderabad letter No 2800/3/R/A
dt 30 Mar 2022.

For the purpose of : To carry out quarterly audit board for the **QE Mar 2022** of ACDS Capital Fund , College Main, Hostel/ Mess, Grant-in-Aid (CTS), ECHS Accts.

Presiding Offr : IC-74082H Lt Col Anupama Dalal
AOC Centre, Secunderabad

Members : 1. MS-18976M Maj B Sreehari
MH Secunderabad
2. SL-05449M Capt Vinod V
1 EME Centre, Secunderabad

1. The board of officers having assembled pursuant to order proceeds to carry out quarterly audit board for the **QE Mar 2022** of ACDS accts. Details of board proceedings are attached as per appx 'A', 'B', 'C', 'D' & 'E' respective accounts.

2. The board certifies that-

- (a) All accts are arithmetically correct.
 - (b) All receipts and disbursement are supported by the vouchers & disbursements are generally speaking legitimate and properly accounted for.
 - (c) All transactions between different funds are easily traceable and that all vouchers have been numbered properly.
 - (d) Liabilities or fixed contribution to the various funds have been carried out in whole to the funds.
 - (e) Cash receipts are actually available.
 - (f) Previous audit obj/obsn have been settled.
 - (g) Regulations for the Army para 821 regarding having Regt Funds. -NA
 - (h) The cash balance cert to the effect that physical check of the same have been carried out by the officer operating the acct is found endorsed.
3. Certified that the instrs contained in HQ Andhra Sub Area letter No 2600/3/R/A dated 15 Feb 86 have been complied with. - NA

[Signature]

Col PG Krishna (Retd)
Registrar
Army College of Dental Sciences



Principal
[Signature]
Army College of Dental Sciences




PRINCIPAL
[Signature]
Army College of Dental Sciences
Secunderabad-500 087.


4. Observation made by the board -


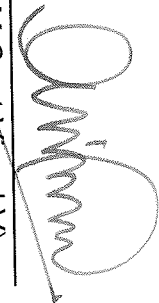
5. Increase/decrease statement, check list, list of FDs & list of Sy Dr/Cr are att as per appx 'A', 'B', 'C', 'D', 'E', 'F', 'G' & 'H' respectively.

6. Certified that the cash balance as on **31 Mar 2022** have been physically checked and found correct as per details given below:-

(a)	Capital Fund Acct No 10458276178	: Rs.	Nil.
(b)	College Main A/c No 01261450000049	: Rs.	2,984.20
(c)	Hostel/Mess A/c No 01261450000059	: Rs.	3,086.00
(d)	Grant-in-Aid A/c No 34311010000165	: Rs.	Nil.
(e)	ECHS / ESIC A/c No 50200030891928	: Rs.	Nil.

Presiding Offr : 
(IC-74082H Lt Col Anupama Dalal)
AOC Centre, Secunderabad

Members 1. 
(MS-18976M Maj B Sreehar)
MH Secunderabad


Col PG Krishna (Retd)
Registrar
Army College of Dental Sciences 2. 
(SL-05449M Capt-Vinod V)
1 EME Centre, Secunderabad



Principal
Army College of Dental Sciences



PRINCIPAL
Army College of Dental Sciences
Secunderabad-500 087.

ACDS, SECUNDERABAD
STATE OF BALANCE OF CAPITAL FUND ACCOUNT FOR THE QE MAR 2022

SER NO	NAME OF FUND (SUB HEAD OF MAIN ACCOUNT)	BALANCE AS ON THE END OF QE DEC 2021		INCOME/ INCREASE	EXPENDITURE/ DECREASE	BALANCE AS ON THE END OF QE MAR 2022		NET INCREASE (+) OR DECREASE (-)	REMARKS
		CR	DR			CR	DR		
		(g)	(h)			(e)	(f)		
1	Cash in Hand	0.00		0.00	0.00			(g-c) & (h-d)=(j)	(e) - (f)
2	Cash in Bank	205547.99		120725.00	0.00	0.00		0.00	
3	FDR	9269304.00		0.00	0.00	326272.99		120725.00	Due to receipts
4	Sundry Dr	0.00		0.00	0.00	9269304.00		0.00	
5	Corpus Fund		0.00	0.00	0.00	0.00		0.00	
6	Tech Grant		0.00	0.00	0.00		0.00	0.00	
7	Construction Grant		9427101.00	119343.00	0.00		0.00	0.00	
8	ARF		0.00	0.00	0.00	9546444.00		119343.00	Due to receipts
9	Grant-in-Aid		0.00	0.00	0.00		0.00	0.00	
10	Interest on Cr		47750.99	1382.00	0.00		0.00	0.00	
11	Sy Cr		0.00	0.00	0.00		49132.99	1382.00	Due to receipts
	Total	9474851.99	9474851.99	241450.00	0.00	9595576.99	9595576.99	241450.00	

Certified that the amount for the QE Mar 2022 have been checked, audited and found correct. There is nothing to report.

Signature of Account Holder

Shri ha
Col PG Krishna (Retd)
Registrar
Army College of Dental Sciences

Anupama Dala
 Presiding Offr : (IC-74082H Lt Col Anupama Dala)
 AOC Centre, Secunderabad

Members
 1. (MS-18976M Maj B Sreehari)
 MH Secunderabad
 2. (SL-05449M Capt Vinod V)
 EME Records, Secunderabad



Principal
 Army College of Dental Sciences



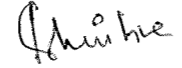
Vinod V
PRINCIPAL
 Army College of Dental Sciences
 Secunderabad-500 087.


ACDS, SECUNDERABAD
STATE OF BALANCE OF COLLEGE MAIN ACCOUNT FOR THE QE MAR 2022


SER NO	NAME OF FUND (SUB HEAD OF MAIN ACCOUNT)	BALANCE AS ON THE END OF QE DEC 2021		INCOME/ INCREASE	EXPENDITURE/ DECREASE	BALANCE AS ON THE END OF QE MAR 2022		NET INCREASE (+) OR DECREASE (-)	REMARKS
		CR	DR			CR	DR		
		(c)	(d)			(g)	(h)		
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(g-c) & (h-d)=(j)	(e) - (f)
1	Property	84255758.00		2584249.00	7124346.00	79715661.00		-4540097.00	Due to Depreciation
2	Cash in Hand	1588.20		1905074.00	1903678.00	2984.20		1396.00	Due to receipts
3	Cash in Bank	8641099.64		69322541.60	72156945.99	5806695.25		-2834404.39	Due to payments
4	FDR	107782072.00		50600000.00	40000000.00	118382072.00		10600000.00	Due to receipts
5	Sundry Dr	662507.00		1492681.00	1920155.00	235033.00		-427474.00	Due to receipts
6	Capital / Property Value (AWES)		84255758.00	2584249.00	7124346.00		79715661.00	-4540097.00	Due to payments
7	Security Deposit		13920230.00	1282052.00	1426818.00		13775464.00	-144766.00	Due to payments
8	Human Resources (Fees)		23898062.02	7501900.00	9110883.00		22289079.02	-1608983.00	Due to payments
9	Learning Resources(Library)		3190955.05	1105500.00	87118.00		4209337.05	1018382.00	Due to receipts
10	IT & Computers		141906.00	474844.00	533901.00		82849.00	-59057.00	Due to payments
11	Operational Cost		3486449.30	11342513.60	6772328.00		8056634.90	4570185.60	Due to receipts
12	Training Related Expenses		2646085.82	345500.00	120180.00		2871405.82	225320.00	Due to receipts
13	Student Activities (Sports)		893179.00	260100.00			1153279.00	260100.00	Due to receipts
14	University/DCI/Exam fees		72250.85	280896.00	273538.00		79608.85	7358.00	Due to receipts
15	Development/Infrastructure Dev		1984373.25	575543.00	543285.00		2016631.25	32258.00	Due to receipts
16	Inteest on FDs/Cr balance		4501080.98	1915063.00	6415118.00		1025.98	-4500055.00	Due to payments
17	OPD		14219367.90	2424288.01	357732.00		16285923.91	2066556.01	Due to receipts
18	Leave Encashment		5869776.54	1924500.00	120633.00		7673643.54	1803867.00	Due to receipts
19	ARF (College Main A/c)		31071537.00	2566000.00	709848.00		32927689.00	1856152.00	Due to receipts
20	College Savings		10136377.50	1924500.00	0.00		12060877.50	1924500.00	Due to receipts
21	Fine / Penalty		461397.63	7700.00	0.00		469097.63	7700.00	Due to receipts
22	Alumni Fund		415738.00	58500.00	0.00		474238.00	58500.00	Due to receipts
23	Sundry Creditor		178500.00	190824.00	369324.00		0.00	-178500.00	Due to payments
	Total	201343024.84	201343024.84	162669018.21	157070176.99	204142445.45	204142445.45	5598841.22	


Certified that the amount for the QE Mar 2022 have been checked, audited and found correct. There is nothing to report.

Signature of Account Holder


Col PG Krishna (Retd)
 Registrar
 Army College of Dental Sciences

Presiding Offr : 
 (IC-74082H Lt Col Anupama Dalal)
 AOC Centre, Secunderabad


Members 1. 
 (MS-18976M Maj B Sreehari)
 MH Secunderabad

2. 
 (SL-05449M Capt Vinod V)
 EME Records, Secunderabad



Principal
 Army College of Dental Sciences




 PRINCIPAL
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 Secunderabad-500 087.

ACDS, SECUNDERABAD
STATE OF BALANCE OF HOSTEL/MESS ACCOUNT FOR THE QE MAR 2022

SER NO	NAME OF FUND SUB HEAD OF MAIN ACCOUNT	BALANCE AS ON THE END END OF QE DEC 2021		INCOME / INCREASE	EXPENDITURE/ DECREASE	BALANCE AS ON THE END END OF QE MAR 2022		NET INCREASE (+) OR DECREASE (-)	REMARKS
		CR (c)	DR (d)			CR (g)	DR (h)		
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(g-c) & (h-d)=(j)	(e) - (f)
1	Property	71260604.00		127455.00	3861686.00	67526373.00		-3734231.00	Due to Depreciation
2	Cash in Hand	807.00		137445.00	135166.00	3086.00		2279.00	Due to receipts
3	Cash in Bank	1422486.97		18927092.18	13124657.00	7224922.15		5802435.18	Due to receipts
4	FDR	45000000.00		8000000.00	14000000.00	39000000.00		-6000000.00	Due to payments
5	Sundry Dr	0.00		0.00	0.00	0.00		0.00	
6	Student Run Mess		5276.00	2176594.00	2158284.00	13034.00		18310.00	Due to receipts
7	Capital / Property Value(AWES)		71260604.00	127455.00	3861686.00	67526373.00		-3734231.00	Due to payments
8	Accommodation & Services		11459910.64	965236.00	1740746.00	10684400.64		-775510.00	Due to payments
9	Messing & Catering Services		3865248.14	2064938.18	2051000.00	3879186.32		13938.18	Due to receipts
10	Recreational Facilities & Wi-Fi		0.00	0.00	0.00	0.00		0.00	
11	Laundry & Other Services		401253.00	26244.00	18000.00	409497.00		8244.00	Due to receipts
12	Buildng / Infrastructure Devpt		2493273.00	312180.00	426895.00	2378558.00		-114715.00	Due to payments
13	Fine/Penalty		248173.56	12500.00		260673.56		12500.00	Due to receipts
14	ARF / Interest		27769799.63	858927.00		28628726.63		858927.00	Due to receipts
15	Sundry Creditors		180360.00	500000.00	680360.00	0.00		-180360.00	Due to payments
	Total	117683897.97	117683897.97	34236066.36	42058480.00	113767415.15	113767415.15	-7822413.64	

Certified that the amount for the QE Mar 2022 have been checked, audited and found correct. There is nothing to report.

Signature of Account Holder

Shrinika

Col PG Krishna (Retd)
Registrar
Army College of Dental Sciences

Presiding Offr : *Anupama Dalal*
 (IC-74082H Lt Col Anupama Dalal)
 AOC Centre, Secunderabad

Members 1. *B Sreehari*
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2. *Vinod V*
 (SL-05449M Capt Vinod V)
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Principal
 Army College of Dental Sciences



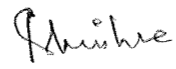
Vinod V
 PRINCIPAL
 Army College of Dental Sciences
 Secunderabad-500 087.


ACDS, SECUNDERABAD
STATE OF BALANCE OF GRANT-IN-AID (EX-CTS) ACCOUNT FOR THE QE MAR 2022

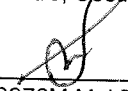
SER NO	NAME OF FUND SUB HEAD OF MAIN ACCOUNT	BALANCE AS ON THE END END OF QE DEC 2021		INCOME / INCREASE	EXPENDITURE/ DECREASE	BALANCE AS ON THE END END OF QE MAR 2022		NET INCREASE (+) OR DECREASE (-)	REMARKS
		CR (c)	DR (d)			CR (g)	DR (h)		
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(g-c) & (h-d)=(j)	(e) - (f)
1	Property	23038267.00		1934000.00	7753254.00	17219013.00			
2	Cash in Hand	0.00		0.00	0.00	0.00		-5819254.00	Due to Depreciation
3	Cash in Bank	1993611.99		0.00	1984217.00	9394.99		0.00	
4	FDR	0.00		0.00	0.00	0.00		-1984217.00	Due to payment
5	Sundry Dr	0.00		0.00	0.00	0.00		0.00	
6	Capital / Property value(AWES)		23038267.00	1934000.00	7753254.00		17219013.00	0.00	
7	IT Eqpts		0.00	0.00	0.00		0.00	-5819254.00	Due to payment
8	Eqpt of Smart Class Rooms		20.00	0.00	0.00		20.00	0.00	
9	Lab Eqpt / Dental Mtrl		0.00	0.00	0.00		0.00	0.00	
10	Books for Library & Wi-Fi		0.00	0.00	0.00		0.00	0.00	
11	Renewal of e-Journals		0.00	0.00	0.00		0.00	0.00	
12	Dental Eqpts/Other property		1934001.00	0.00	1934000.00		0.00	0.00	
13	Sports items		0.00	0.00	0.00		1.00	-1934000.00	Due to payment
14	Sundry Creditors		59590.99	0.00	0.00		0.00	0.00	
	Total	25031878.99	25031878.99	3868000.00	19474942.00	17228407.99	17228407.99	-15606942.00	Due to payment

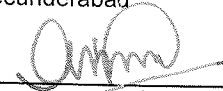
Certified that the amount for the QE Mar 2022 have been checked, audited and found correct. There is nothing to report.

Signature of Account Holder


Col PG Krishna (Retd)
 Registrar
 Army College of Dental Sciences

Presiding Offr : 
 (IC-74082H Lt Col Anupama Dalal)
 AOC Centre, Secunderabad

Members 1. 
 (MS-18976M Maj B Sreehari)
 MH Secunderabad

2. 
 (SL-05449M Capt Vinod V)
 EME Records, Secunderabad



Principal
 Army College of Dental Sciences




 PRINCIPAL
 Army College of Dental Sciences
 Secunderabad-500 087.

ACDS, SECUNDERABAD
STATE OF BALANCE OF ECHS & ESIC ACCOUNT FOR THE QE MAR 2022

SER NO	NAME OF FUND SUB HEAD OF MAIN ACCOUNT	BALANCE AS ON THE END END OF QE DEC 2021		INCOME / INCREASE	EXPENDITURE/ DECREASE	BALANCE AS ON THE END END OF QE MAR 2022		NET INCREASE (+) OR DECREASE (-)	REMARKS
		CR (c)	DR (d)			CR (g)	DR (h)		
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(g-c) & (h-d)=(j)	(e) - (f)
1	Cash in Hand	0.00		0.00	0.00	0.00		0.00	Due to payments
2	Cash in Bank	1468620.22		549645.73	596962.00	1421303.95		-47316.27	Due to receipt
3	FDR	0.00		0.00	0.00	0.00		0.00	Due to payments
4	Sundry Dr	0.00		195880.00	0.00	195880.00		195880.00	Due to payments
5	ECHS Fund		343206.22	550075.73	430.00		892851.95	549645.73	Due to receipt
6	ESIC Fund		900883.00		401082.00		499801.00	-401082.00	Due to payments
7	Interest on FD		224531.00	0.00	0.00		224531.00	0.00	Due to receipt
8	Sy Cr		0.00				0.00	0.00	
	Total	1468620.22	1468620.22	1295601.46	998474.00	1617183.95	1617183.95	297127.46	

Certified that the amount for the QE Mar 2022 have been checked, audited and found correct. There is nothing to report.

Signature of Account Holder

Johns be
 Col PG Krishna (Retd)
 Registrar
 Army College of Dental Sciences

Presiding Offr : *Anupama*
 (IC-74082H Lt Col Anupama Dala)
 AOC Centre, Secunderabad

Members 1. *Sreehari*
 (MS-18976M Maj B Sreehari)
 MH Secunderabad

2. *Vinod V*
 (SL-05449M Capt Vinod V)
 EME Records, Secunderabad



Principal
 Army College of Dental Sciences



Vinod V
 PRINCIPAL
 Army College of Dental Sciences
 Secunderabad-500 087.

**CHECK LIST FOR OFFICER CARRYING OUT AUDIT OF ACDS CAPITAL FUND, COLLEGE
MAIN AND HOSTEL/MESS ACCOUNTS FOR THE QE MAR 2022**

S.NO	Points	YES/NO
1.	Have you gone through the SOP of A/Cs before commencing the audit ?	Yes
2.	Are the balance correctly brought forward?	Yes
3.	Are the accts arithmetically correct?	Yes
4.	Have the accts been maintained as per regulations (DSR Para 820 to 838 refers)?	Yes
5	Are receipts and payments duly supported properly?	Yes
6	Are the expenditure legitimate and reasonable?	Yes
7	Have all the rebates and income been credited in full without deductions?	Yes
8	Have all the known liabilities been included in the balance sheet?	Yes
9	Have Regimental Funds been invested correctly with auth Banks/Agencies?	Yes
10	Are accts shown in the balance sheet available?	Yes
11	Have accts incld silver been correctly valued?	NA
12	Have the stocks been adequately issued?	NA
13	Was cash in hand not excessive and deposited in the bank regularly?	Yes
14	Have all properties been recorded in the appropriate property ledger and properties held agree with the record?	Yes
15	Has depreciation/appreciation of complete property been done correctly?	Yes
16	Have surprise check, been carried out?	NA
17	Are investment certificate held in safe custody with the book produced?	Yes
18	Has welfare property and grants been correctly taken on charge?	Yes
19	Has MMA claimed and accounted for separately and not merged with general funds.	NA
20	Have investments been prematurely encashed, if so auth?	Yes
21	Have all obsn of the previous audit been cleared?	Yes
22	Have all liabilities reflected in the previous balance sheet been paid?	Yes
23	Have list of Sy Dr /Cr been prepared?	Yes
24	Are the mess bills been cleared regularly as laid down in DSR Para 1239?	Yes
25	Does the balance sheet reflect the accurate position of maint of accounts?	Yes
26	Is the balance sheet being prepared and reconciled every month?	Yes
27	Are the balance sheet and the allied documents maintained in the format as prescribed?	Yes
28	Is the canteen profit being distributed as per laid down policy?	NA
29	Have disbursement of canteen profit that are excessive or extra grant been brought to the notice of acct holder and receiving authorities?	NA
30	Are cash credits actually available?	Yes
31	Are balance of all funds correct?	Yes
32	Have the accts been audited from the acct book of the unit?	Yes
33	Have the last three months surprise checks been carried out?	NA
34	Have funds /profits been utilised as required by Regimental/SOP?	NA
35	Have all accts been taken in property ledger with full description?	Yes
36	Have all the payments exceeding Rs 500/- been made by acct payee cheque/draft, if not give the details of payment?	Yes
37	Is there any suggestion for improving the accts system?	No
38	Have accts increased/decreased with comparison and what is the reason?	Yes
39	Has the physical available stock of Oftrs Mess/Canteen tallied with stock register as well as cash book/bal sheet?	NA
40	Is in the end of the month STB in respect of Oftrs Mess/Canteen Stores etc being properly done?	NA

Presiding Oftr :

(IC-74082H Lt Col Anupama Datta)
AOC Centre, Secunderabad

Col PG Krishna (Retd)
Registrar
Army College of Dental Sciences



Principal
Army College of Dental Sciences



PRINCIPAL
Army College of Dental Sciences
Secunderabad-500 087

DETAILS OF FDs : ACDS
POSN AS ON 31 MAR 2022

S.No	Bank Name	Amount	Dt of invest	Rate of interest	Maturity value	Remarks
1. CONSTRUCTION GRANT						
	FDR No	Invested	Dt of Maturity	Interest		
(a)	IDBI Bank TD A/c No 116910600003	6,000,000	01-Sep-21	5.15%	6,000,000	Qtrly interest
(b)	IDBI Bank TD A/c No 116910600003	3,269,304	01-Sep-21	5.15%	3,269,304	Qtrly interest
	TOTAL	9,269,304			9,269,304	
2. COLLEGE MAIN A/C						
(a)	PNB Lal Bazar A/c No 316000P200002222	13,600,000	07-Apr-21	5.20%	13,600,000	Qtrly interest
(b)	PNB Lal Bazar A/c No 316000PU00026041	66,061	11-Jul-20	6.75%	73,325	
(c)	Canara Bank A/c No 130008450569/1	5000000	16-Mar-22	3.95%	5,072,507	
(d)	Canara Bank A/c No 130008450569/2	5000000	16-Mar-22	3.95%	5,089,822	
(e)	Canara Bank A/c No 130008450569/3	5000000	16-Mar-22	4.40%	5,115,740	
(f)	Canara Bank A/c No A/c 130002694457/1	8,000,000	21-Jun-21	5.40%	8,000,000	Qtrly interest
(g)	Canara Bank A/c No A/c 130002694460/1	7,256,011	21-Jun-21	5.40%	7,256,011	Qtrly interest
(h)	IDBI Bank TD A/c No 1169107000020226	10,760,000	27-Aug-21	5.20%	10,760,000	Qtrly interest
(i)	IDBI Bank TD A/c No 1169107000020217	10,000,000	28-Aug-21	5.20%	10,000,000	Qtrly interest
(k)	HDFC Bank TD A/c No 50300572586603	10,000,000	29-Nov-21	5.15%	10,000,000	Qtrly interest
(l)	HDFC Bank TD A/c No 50300572586056	8,000,000	01-Dec-23	5.15%	8,000,000	Qtrly interest
(m)	PNB Lal Bazar A/c No 316000PU00055575	100,000	10-Sep-20	5.30%	120,235	BG Lean (ECHS)
(n)	HDFC Bank A/c No 50300602353348	13,600,000	09-Mar-22	5.45%	13,600,000	Qtrly interest
(o)	HDFC Bank A/c No 50300602351102	10,000,000	09-Mar-22	5.20%	10,000,000	Qtrly interest
(p)	HDFC Bank A/c No 50300602353348	12,000,000	10-Mar-22	5.45%	12,000,000	Qtrly interest
	TOTAL	118,382,072			118,687,640	
3. Hostel/Mess						
(a)	IDBI Bank TD A/c No 1169106000040293	4,000,000	23-Nov-21	5.15%	4,000,000	Qtrly interest
(b)	Canara Bank A/c No 140009991388/1	10,000,000	04-May-21	5.40%	10,000,000	Qtrly interest
(c)	IDBI Bank TD A/c No 1169107000020192	10,000,000	29-Aug-21	5.20%	10,000,000	Qtrly interest
(d)	IDBI Bank TD A/c No 1169107000020208	7,000,000	27-Aug-21	5.20%	7,000,000	Qtrly interest
(e)	HDFC Bank A/c No 50300602352421	8,000,000	09-Mar-22	5.20%	8,000,000	Qtrly interest
	TOTAL	39,000,000			39,000,000	

Presiding Offr : (IC-74082H Lt Col Anupama Dalal)
AOC Centre, Secunderabad

Members 1 (MS-18976M Maj B Sreeshari)
MH Secunderabad

2 (SL-05449M Capt Vinod V)
EME Records, Secunderabad

Col PG Krishna (Retd)
Registrar
Army College of Dental Sciences



Principal
Army College of Dental Sciences



PRINCIPAL
Army College of Dental Sciences
Secunderabad-500 087.

DETAILS OF SY DR:COLLEGE MAIN A/C AS ON 31 MAR 2022		
S.No	PARTICULARS	AMOUNT
1	PV-574 of Dec 08 (M/s Oxygen for security deposit of gas)	55000.00
2	PV-419 dt 18 July 11 M/s Oxygen for security deposit of gas	5000.00
3	PV-163 dt 28 May 19 SPDC TS ltd (for Consumption Deposit)	65959.00
4	PV-1072 dt 04 Mar 22 ACDS Net Banking A/c(for ESIC and EPF)	15769.00
5	PV-806 dt 22 Dec 21 Mr M Yadagiri (for Temp Loan)	6000.00
6	PV-117 dt 31 May 21 HQ AWES (for AWES Insurance)	880.00
7	PV-846 dt 04 Jan 22 M/s Springroots business (for Existing website)	12500.00
8	PV-931 dt 02 Feb 22 Mr RDS Yadav (for Dental mtrl)	16006.00
9	PV-938 dt 07 Feb 22 M/s Lasya Enterprises (for Sign Boards NAAC)	28395.00
10	PV-942 dt 07 Feb 22 Nobel Biocare India (for Dental Mtrl)	12000.00
11	PV-994 dt 18 Feb 22 Nobel Biocare India (for Dental Mtrl)	12000.00
12	PV-1001 dt 21 Feb 22 Springing roots business incubator	5524.00
	Total	235033.00

DETAILS OF SY DR : ECHS A/C AS ON 31 MAR 2022		
1	PV-44 dt 28 Feb 22 M/s Source Dot Com Pvt Ltd	195880.00
	Total	195880.00

Presiding Officer : (IC-74082H Lt Col Anupama Dalal)
AOC Centre, Secunderabad

Member No 1: (MS-18976M Major B Sreehari)
MH Secunderabad

Member No 2: (SL-05449M Capt Virnod V)
EME Records Secunderabad

Col PG Krishna (Retd)
Registrar
Army College of Dental Sciences



Principal
Army College of Dental Sciences



PRINCIPAL
Army College of Dental Sciences
Secunderabad-500 087.

EXTERNAL CA AUDIT

2021-2022

Tele : 9347411942

e-mail

Army College of Dental Sciences
Chennapur – CRPF Road
Jawahar Nagar Post.
Secunderabad – 500 087

ACDS/702/Fin/CA-Audit/2022

23 Apr 2022

Army Welfare Education Society (Accts)
Building No 202, Shankar Vihar
Delhi Cantt – 110010

HQ Dakshin Bharat Area (AWES)
PIN - 900432
C/o 56 APO

HQ Southern Command (AWES)
PIN - 908541
C/o 56 APO

**MANAGEMENT OF FUNDS : SUBMISSION OF CA AUDIT REPORT
FOR THE FINANCIAL YEAR 2021-22**

Scan copies of CA Audit Report for the FY 2021-22 of the following accounts in respect of this College are submitted for further action please:-

- (a) Capital Fund Account
- (b) College Main Account
- (c) Hostel/Mess Account
- (d) Grant-in-Aid Account
- (e) ECHS Account

Adhik

Col PG Krishna (Retd)
Registrar

Encls : As above.



Principal
Army College Of Dental Sciences



Adhik
PRINCIPAL
Army College of Dental Sciences
Secunderabad-500 087.



PRATIK DINESH SHAH

Chartered Accountants

5-1-757, Bank Street, Koti, Hyderabad-500095 Telangana

Phone : 9949224433, E-Mail : pratikdshah9@gmail.com

AUDITORS REPORT

To,

The Registrar,

Army College of Dental Sciences,

Secunderabad.

I have conducted audit of **Capital Fund Account** for the period from 01st April 2021 to 31st March 2022 and audited the attached Balance Sheet, Income and Expenditure Statement along with relevant schedules. These financials are the responsibility of the management. My responsibility is to express an opinion on these financial statements based on our audit.

I have conducted my audit in accordance with the 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 from material misstatements. An audit includes examining on test basis evidence supporting the amounts and disclosures in financial statements. An audit also includes assessing the accounting principles used and significant estimates made by the management as well as evaluation the overall financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.



Principal
Army College Of Dental Sciences



PRINCIPAL
Army College of Dental Sciences
Secunderabad-500 087.





PRATIK DINESH SHAH

Chartered Accountants

5-1-757, Bank Street, Koti, Hyderabad-500095 Telangana

Phone : 9949224433, E-Mail : pratikdshah9@gmail.com

I further report that:

1. I have obtained all the information and explanations, which to the best of my knowledge and belief are necessary for the purpose of audit.
2. In my opinion proper books of accounts were maintained and the entries are properly accounted for. The books are prepared on historical basis and as a going concern.
3. The Balance Sheet and Income and Expenditure Account dealt by this report are in agreement with the books of accounts.
4. In my opinion and to the best of my information and according to the explanation furnished to me, the accounts give the information in the required manner and give a true and fair view in conformity with the accounting principles generally accepted in India.
 - a. In case of Balance Sheet, of the state of affairs of the organization as at 31st March 2022 and
 - b. In case of Income and Expenditure Account, the excess of income over expenditure for the year ended on that date.

Place: Secunderabad

Date: 19-04-2022

For Pratik Dinesh Shah

Chartered Accountants

CA Pratik D Shah

Proprietor

M No: 245242

UDIN: 22245242AHIKGR5351



Army College of Dental Sciences
 Jawahar Nagar (Post)
 Secunderabad
 Telangana - 500 087

BALANCE SHEET AS ON 31 MAR 2021 & 31 MAR 2022 : CAPITAL FUND ACCOUNT

Liabilities	31-Mar-21	31-Mar-22	Assets	31-Mar-21	31-Mar-22
Corpus Fund	0.00	0.00	Cash in Hand	0.00	0.00
Tech Grant	0.00	0.00	Cash in Bank	42494.99	326272.99
Construction Grant	9000000.00	9546444.00	FDR	9000000.00	9269304.00
ARF	0.00	0.00	Sy Dr	0.00	0.00
Grant-in-Aid	0.00	0.00			
Interest on Corpus /Cr	42494.99	49132.99			
Sy Cr	0.00	0.00			
Total	9042494.99	9595576.99	Total	9042494.99	9595576.99

Prishve
 Col PG Krishna (Retd)
 Registrar
 Army College of Dental Sciences

Subramanya Sharma
 (Dr. S Subramanya Sharma)
 Principal
 Army College of Dental Sciences

Pratik

CA PRATIK .D. SHAH
 Mem.No: 245242
 5-1-757, Bank Street Koti,
 Hyderabad-500 095.



PRATIK DINESH SHAH
Chartered Accountants
5-1-757, Bank Street, Koti, Hyderabad-500095 Telangana
Phone : 9949224433, E-Mail : pratikdshah9@gmail.com

AUDITORS REPORT

To,
The Registrar,
Army College of Dental Sciences,
Secunderabad.

I have conducted audit of College Main Account for the period from 01st April 2021 to 31st March 2022 and audited the attached Balance Sheet, Income and Expenditure Statement along with relevant schedules. These financials are the responsibility of the management. My responsibility is to express an opinion on these financial statements based on my audit.

I have conducted our audit in accordance with the 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 from material misstatements. An audit includes examining on test basis evidence supporting the amounts and disclosures in financial statements. An audit also includes assessing the accounting principles used and significant estimates made by the management as well as evaluation the overall financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.





PRATIK DINESH SHAH

Chartered Accountants

5-1-757, Bank Street, Koti, Hyderabad-500095 Telangana

Phone : 9949224433, E-Mail : pratikdshah9@gmail.com

I further report that:

1. I have obtained all the information and explanations, which to the best of our knowledge and belief are necessary for the purpose of audit. *
2. In my opinion proper books of accounts were maintained and the entries are properly accounted for. The books are prepared on historical basis and as a going concern.
3. The Balance Sheet and Income and Expenditure Account dealt by this report are in agreement with the books of accounts.
4. Current year depreciation has been provided as per calculations provided by Annual Stock Taking Board (ASTB) for FY 2021-22.
5. In my opinion and to the best of my information and according to the explanation furnished to me, the accounts give the information in the required manner and give a true and fair view in conformity with the accounting principles generally accepted in India.
 - a. In case of Balance Sheet, of the state of affairs of the organization as at 31st March 2022 and
 - b. In case of Income and Expenditure Account, of the excess of income over expenditure for the year ended on that date.

Place: Secunderabad

Date: 19-04-2022

For Pratik Dinesh Shah

Chartered Accountants

Pratik

CA Pratik D Shah

Proprietor

M No: 245242

UDIN: 22245242AHIKQE7704



Principal
Army College Of Dental Sciences



Pratik
PRINCIPAL
Army College of Dental Sciences
Secunderabad-500 087.

COLLEGE MAIN A/C : INCOME & EXPENDITURE STATEMENT : 31 MAR 2022 (2021-22)

		INCOME			EXPENDITURE				
Head Code	S.No	Details	Total Income from Apr 21 to Mar 22	Total Income upto 31 Mar 2022	Head Code	Details	Total Expendr from Apr 21 to Mar 22	Total Expendr upto 31 Mar 2022	
Students									
A	1	Tuition Fee (Human Resources)	32690981	59763580	A	1. Human Resources (Faculty & NTS Salaries)	34985061	59778685	
	2	Leaning Resources (Library) (Fees)	1552200				2. Leaning Resources (Library)		431808
	3	IT / Computers (Fees)	635144				3. IT / Computers (Internet,comptr repair/maint)		1126178
	4	Operational Costs (Fees)	22848109				4. Operational Costs (Adm, Secry, Consy wages & other expdr)		18939244
	5	Training Related (Fees)	593300				5. Training Related Expenses (Dental eqpt maint&trg mtrl)		319916
B	6	Student Activities (Sports)(Fees)	370000		B	6. Student Activity (Sports)	64997		
C	7	UHS / DCI / Exam/Affiliation(Fees)	441946		C	7. University/DCI /Exam/Affiliation Fee	3198823		
D	8	Other Fees	0		D	8. Expdr on admissions, Counselling, Placemnts, Industrial Tours	0		
E	9	Bldg / Infra Development(Fees)	631900		E	9. Bldg Repairs/ Infra Devp / Property	712658		
F		Misc Income from fines, application fee, xerox, sale of record books, National Wksp, Mandir, Denta Fest etc (OP Cost) *	286095	286095	F	10. Misc Adm expdr bills (part of OP Cost)	251173	251173	
Indirect College Income									
						11. College Expdr ex FD interest (a) Property Tax.	1932952	1932952	
G	10	Interest on FDs / Cr balance	6415226	6415226	G	(b) Constr of Waiting Area with doorway for Radiology	182700	182700	
	11	Out Patient Dept (OPD)	10261095	10261095		(c) Depreciation value of immovable/ movable assets	7124346	7124346	
	12	Bldg/Infra Devp/SBI /ATM/Rent&allied	293175	293175		12. Out Patient Dept (OPD) Dental Mtrl	3785898	3785898	
		G/Total	77019171	77019171		G/Total	73055754	73055754	
						Income over Expdr/Expdr over Income		3963417	

Note : Income over Expenditure as on 31 Mar 2022 is Rs.39,63,417/-.
However, the total income over expdr is Rs.1,10,87,763/- (ie. Depreciation value Rs.73,45,458/- + Income over expdr Rs.39,63,417/-)

Dr. S. Subramanya Sharma

Col PG Krishna (Retd)
Registrar
Army College of Dental Sciences

Dr. S. Subramanya Sharma
(Dr. S Subramanya Sharma)
Principal
Army College of Dental Sciences

Pratik

CA PRATIK .D. SHAN
Mem.No: 245242
5-1-757, Bank Street Kotli,
Hyderabad-500 095.

Army College of Dental Sciences
Jawahar Nagar (Post)
Secunderabad - 500 087
Telangana

BALANCE SHEET AS ON 31 MAR 2021 & 31 MAR 2022 : COLLEGE MAIN ACCOUNT

Liabilities	31-Mar-21	31-Mar-22	Assets	31-Mar-21	31-Mar-22
Capital / Property Value (AWES)	83134570.00	79715661.00	Property	83134570.00	79715661.00
Security Deposit (Students & Staff)	14022677.00	13775464.00	Cash in Hand	21596.20	2984.20
Human Resources (Faculty & NTS Salaries)	25583159.02	22289079.02	Cash in Bank	8856154.25	5806695.25
Learning Resources(Library)	3088945.05	4209337.05	FDR	107723061.00	118382072.00
IT & Computers	573883.00	82849.00	Sy Dr	442722.00	235033.00
Operational Cost (Adm, Security, Conspy pay, Elect, Veh & other expdr)	6561132.30	8056634.90			
Training Related (Dental Mtrl Students)	3098021.82	2871405.82			
Student Activities (Sports)	1348276.00	1153279.00			
University/DCI/Exam fees	658920.85	79608.85			
Repair, Maint, Property, Tax & Infra Devp	1986914.25	2016631.25			
Inteest on FDs/Cr balance	799.98	1025.98			
Out Patient Dept (OPD) College	17434726.51	16285923.91			
Leave Encashment and Ex-Gratia	6437336.54	7673643.54			
ARF (College Main A/c)	25182864.00	32927689.00			
College Savings	10136377.50	12060877.50			
Fine / Penalty	453765.63	469097.63			
Alumni Fund	397738.00	474238.00			
Sundry Creditor	77996.00	0.00			
Total	200178103.45	204142445.45	Total	200178103.45	204142445.45

Pratik
Col PG Krishna (Retd)
Registrar
Army College of Dental Sciences

Pratik
(Dr. S Subramanya Sharma)
Principal
Army College of Dental Sciences


CA PRATIK .D. SHAH
Mem .No: 245242
5-1-757, Bank Street Koti,
Hyderabad-500 095.

SUMMARY OF ASTB FOR THE YEAR 2021-22 : COLLEGE MAIN A/C (Upto 31 Mar 2022)

S.No	Items	Appx	Existing value (01 Apr 2021)	New Purchases More than 6 m	Total Property upto 30 Sep 21	% of Dep as per AWES & CA	Dep value upto 30 Sep 21	New Purchases Less than 6 m	% of Dep as per CA	Dep value for less than 6 m	Total Property Value	Total Depreciation value	Present Value (As on 01 Apr 2022)
(a)	(b)	(c)	(d)	(e)	(d+e)=(f)	(g)	(h)	(i)	(k)	(l)	(f+)=m	(h+)=n	(m-n)=o
1	Buildings	A	63574096		63574096	5	3178705	324600	2.5	8115	63898696	3186820	60711876
2	Electrical	B	1912677	29950	1942627	25	485657	20770	12.5	2596	1963397	488253	1475144
3	Office Eqpt	C	1966553	58200	2024753	25	506188	130507	12.5	16313	2155260	522501	1632759
4	Dental Eqpt	D	10151867	2231321	12383188	15	1857478	820692	7.5	61552	13203880	1919030	11284850
5	Misc Items	E	1525771	12277	1538048	20	307610	40155	10	4016	1578203	311626	1266577
6	Veh	F	962717		962717	15	144408		7.5	0	962717	144408	818309
7	Mess Utensils	G	0		0	0	0		0	0	0	0	0
8	Med Eqpt	H	682729		682729	15	102409		7.5	0	682729	102409	580320
9	Sports Items	I	543926		543926	15	81589		7.5	0	543926	81589	462337
10	Furniture	J	1814234	11665	1825899	20	365180	25300	10	2530	1851199	367710	1483489
	Total		83134570	2343413	85477983		7029224	1362024		95122	86840007	7124346	79715661

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Note : The depreciation value calculated based on guidelines for depreciation of property as per Para 140(b) of Volume II, Financial Management of Army Professional College/Institution March 2007


Col PG Krishna (Retd)
 Registrar
 Army College of Dental Sciences


(Dr. S Subramanya Sharma)
 Principal
 Army College of Dental Sciences



CA PRATIK .D. SHAH
 Mem.No: 245242
 5-1-757, Bank Street Koti,
 Hyderabad-500 095.



PRATIK DINESH SHAH

Chartered Accountants

5-1-757, Bank Street, Koti, Hyderabad-500095 Telangana

Phone : 9949224433, E-Mail : pratikdshah9@gmail.com

AUDITORS REPORT

To,

The Registrar,

Army College of Dental Sciences,

Secunderabad.

I have conducted audit of College Hostel/Mess Account for the period from 01st April 2021 to 31st March 2022 and audited the attached Balance Sheet, Income and Expenditure Statement along with relevant schedules. These financials are the responsibility of the management. My responsibility is to express an opinion on these financial statements based on my audit.

I have conducted my audit in accordance with the 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 from material misstatements. An audit includes examining on test basis evidence supporting the amounts and disclosures in financial statements. An audit also includes assessing the accounting principles used and significant estimates made by the management as well as evaluation the overall financial statement presentation. I believe that my audit provides a reasonable basis for our opinion.



Principal
Army College Of Dental Sciences



Pratik D. Shah
PRINCIPAL
Army College of Dental Sciences
ecunderabad-500 087.





PRATIK DINESH SHAH

Chartered Accountants

5-1-757, Bank Street, Koti, Hyderabad-500095 Telangana

Phone : 9949224433, E-Mail : pratikdshah9@gmail.com

I further report that:

1. I have obtained all the information and explanations, which to the best of my knowledge and belief are necessary for the purpose of audit.
2. In my opinion proper books of accounts were maintained and the entries are properly accounted for. The books are prepared on historical basis and as a going concern.
3. The Balance Sheet and Income and Expenditure Account dealt by this report are in agreement with the books of accounts.
4. Current year depreciation has been provided as per calculations provided by Annual Stock Taking Board (ASTB) for FY 2021-22.
5. In my opinion and to the best of my information and according to the explanation furnished to me, the accounts give the information in the required manner and give a true and fair view in conformity with the accounting principles generally accepted in India.
 - a. In case of Balance Sheet, of the state of affairs of the organization as at 31st March 2022 and
 - b. In case of Income and Expenditure Account, the excess of income over expenditure for the year ended on that date.

Place: Secunderabad

Date: 19-04-2022

For Pratik Dinesh Shah

Chartered Accountants

Pratik

CA Pratik D Shah

Proprietor

M No: 245242

UDIN: 22245242AHILHQ7770



Principal
Army College Of Dental Sciences



Pratik
PRINCIPAL
Army College of Dental Sciences
ecunderabad-500 087.

HOSTEL A/C : INCOME & EXPENDITURE STATEMENT : 31 MAR 2022 (2021-22)

S.No	INCOME		Total Income upto 31 Mar 2022	EXPENDITURE		Total Expdr upto 31 Mar 2022
	Details	Total Income from Apr 21 to Mar 22		Details	Total Expdr from Apr 21 to Mar 22	
1	Hostel Fee					
	(a) Hostel (Fees) Accommodation & Services	6379450		Accommodation & Services	0	
		0		(a) Hostel Staff Salaries & festivals	968797	5814840
		0	7743207	(b) Security & Conso Staff Wages	2926306	
		0		(c) Manjeera Wager Usage charges	1919737	
	(b) Laundry (Fees)	213468		(c) Laundry (Expdr)	72000	72000
	(c) Bldg / Infra Development(Fees)	1150289		Repairs /Bldg / Infra Development	0	
2	Misc Indirect Income			(a) Property (New Washing Machine)	192313	
	(a) Fines	21550	21550	(b) Repair / Maint Hostel & Faculty Qtrs	883460	
	(b) Electricity Charges	0	0	(c) Maint of Furniture, Repair of Water Coolers, Fans etc	0	4937459
	(b) Rent & Allied, Gym, R.O Charges etc.	629600	629600	(d) Depreciation value of Assets	3861686	
	(c) Interest on FDs / Cr Balance	2611173	2611173	(e) LED Tubelights & Fans	0	0
	Total	11005530	11005530	Total	10824299	10824299
				Income over expdr		181231

Note: Income over Expenditure as on 31 Mar 2021 is Rs.1,81,231/-.
However, the total income over expdr is Rs.40,42,917/- (ie. Depreciation value Rs.38,61,686/- + Income over expdr Rs.1,81,231/-)

Quishve

Col PG Krishna (Retd)
Registrar
Army College of Dental Sciences

Sharma
(Dr. S Subramanya Sharma)
Principal
Army College of Dental Sciences

Pandey

CA PRATIK .D. SHAH
Mem.No: 245242
5-1-757, Bank Street Kotli,
Hyderabad-500 095.

Army College of Dental Sciences
Jawahar Nagar (Post)
Secunderabad - 500 087
Telangana

BALANCE SHEET AS ON 31 MAR 2021 & 31 MAR 2022 : HOSTEL / MESS ACCOUNT

Liabilities	31-Mar-21	31-Mar-22	Assets	31-Mar-21	31-Mar-22
Capital / Property Value (AWES)	71116047.00	67526373.00	Property	71116047.00	67526373.00
Accommodation & Services	10119790.36	10684400.64	Cash in Hand	3991.00	3086.00
Messing & Catering Services	4299766.14	3879186.32	Cash in Bank	3161024.69	7224922.15
Recreational Facilities & Wi-Fi	0.00	0.00	FDR	40045000.00	39000000.00
Laundry & Other Services	268029.00	409497.00	Sy Dr	0.00	0.00
Building / Infrastructure Development	1674442.00	2378558.00	Student Run Mess(Sy Dr)	0.00	13034.00
Fine/Penalty	239123.56	260673.56			
Interest on FDs / Cr balance	26017553.63	28628726.63			
Sundry Creditors	439716.00	0.00			
Student Run Mess (Sy Cr)	151595.00	0.00			
Total	114326062.69	113767415.15		114326062.69	113767415.15

Jyotshna

Col PG Krishna (Retd)
Registrar
Army College of Dental Sciences

Sharma

(Dr. S Subramanya Sharma)
Principal
Army College of Dental Sciences

Pratik

CA PRATIK .D. SHAH
Mem.No: 245242
5-1-757, Bank Street Koti,
Hyderabad-500 095.

SUMMARY OF ASTB FOR THE YEAR 2021-22 : HOSTEL / MESS A/C (Upto 31 Mar 2022)

S.No	Items	Appx	Existing value (01 Apr 2021)	New Purchases More than 6 m	Total Property upto 30 Sep 21	% of Dep as per AWES & CA	Dep value upto 30 Sep 21	New Purchases Less than 6 m	% of Dep as per CA	Dep value for less than 6 m	Total Property Value	Total Depreciation value	Present Value (As on 01 Apr 2022)
(a)	(b)	(c)	(d)	(e)	(d+e)=(f)	(g)	(h)	(j)	(k)	(l)	(f+j)=m	(h+l)=n	(m-n)=o
1	Buildings	A 1	69224139		69224139	5	3461207		2.5	0	69224139	3461207	65762932
2	Electrical	B1	321499		321499	25	80375	62100	12.5	7763	383599	88138	295461
3	Office Eqpt	C1	97521		97521	25	24380		12.5	0	97521	24380	73141
4	Misc Items	E1	322818		322818	20	64564	22080	10	2208	344898	66772	278126
5	Veh	F1	41471		41471	15	6221		7.5	0	41471	6221	35250
6	Mess Utensils	G1	214353	36100	250453	10	25045	81982	5	4099	332435	29144	303291
7	Furniture	J 1	894246		894246	20	178849	69750	10	6975	963996	185824	778172
	Total		71116047	36100	71152147		3840641	235912		21045	71388059	3861686	67526373
					272012								

Note : The depreciation value calculated based on guidelines for depreciation of property as per Para 140(b) of Volume II, Financial Management of Army Professional College/Institution March 2007

Prishu
Col PG Krishna (Retd)
Registrar
Army College of Dental Sciences

Dr. S Subramanya Sharma
(Dr. S Subramanya Sharma)
Principal
Army College of Dental Sciences

Pratik

CA PRATIK .D. SHAH
Mem.No: 245242
5-1-757, Bank Street Koti,
Hyderabad-500 095.



PRATIK DINESH SHAH

Chartered Accountants

5-1-757, Bank Street, Koti, Hyderabad-500095 Telangana

Phone : 9949224433, E-Mail : pratikdshah9@gmail.com

AUDITORS REPORT

To,

The Registrar,

Army College of Dental Sciences,

Secunderabad.

I have conducted audit of **Grant In Aid Account** for the period from 01st April 2021 to 31st March 2022 and audited the attached Balance Sheet, Income and Expenditure Statement along with relevant schedules. These financials are the responsibility of the management. My responsibility is to express an opinion on these financial statements based on our audit.

I have conducted my audit in accordance with the 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 from material misstatements. An audit includes examining on test basis evidence supporting the amounts and disclosures in financial statements. An audit also includes assessing the accounting principles used and significant estimates made by the management as well as evaluation the overall financial statement presentation. I believe that our audit provides a reasonable basis for our opinion.



Principal
Army College Of Dental Sciences



Pratik D. Shah
PRINCIPAL
Army College of Dental Sciences
Secunderabad-500 087.





PRATIK DINESH SHAH

Chartered Accountants

5-1-757, Bank Street, Koti, Hyderabad-500095 Telangana

Phone : 9949224433, E-Mail : pratikdshah9@gmail.com

I further report that:

1. I have obtained all the information and explanations, which to the best of my knowledge and belief are necessary for the purpose of audit.
2. In my opinion proper books of accounts were maintained and the entries are properly accounted for. The books are prepared on historical basis and as a going concern.
3. The Balance Sheet and Income and Expenditure Account dealt by this report are in agreement with the books of accounts.
4. Current year depreciation has been provided as per calculations provided by Annual Stock Taking Board (ASTB) for FY 2021-22.
5. In my opinion and to the best of my information and according to the explanation furnished to me, the accounts give the information in the required manner and give a true and fair view in conformity with the accounting principles generally accepted in India.
 - a. In case of Balance Sheet, of the state of affairs of the organization as at 31st March 2022 and
 - b. In case of Income and Expenditure Account, of the excess of income over expenditure for the year ended on that date.

Place: Secunderabad

Date: 19-04-2022

For Pratik Dinesh Shah

Chartered Accountants

Pratik

CA Pratik D Shah

Proprietor

M No: 245242

UDIN: 22245242AHILAS6448



Principal
Army College Of Dental Sciences



Pratik
PRINCIPAL
Army College of Dental Sciences
Secunderabad-500 087.

Army College of Dental Sciences
 Jawahar Nagar (Post)
 Secunderabad
 Telangana - 500 087

BALANCE SHEET AS ON 31 MAR 2021 & 31 MAR 2022 : GRANT-IN-AID ACCOUNT

	31-Mar-21	31-Mar-22	Assets	31-Mar-21	31-Mar-22
Liabilities					
Capital / Property value (AWES)	18538583.00	17219013.00	Property	18538583.00	17219013.00
IT Eqpts	0.00		Cash in Hand	0.00	
Eqpt of Smart Class Rooms	0.00		Cash in Bank	8014.40	9394.99
Lab Eqpt / Dental Mtrl	0.00		FDR	0.00	
Books for Library & Wi-Fi	0.00		Sy Dr	0.00	
Renewal of e-Journals	0.00				
Dental Eqpts/Other property	21.00	21.00			
Sports items	0.00				
Sundry Creditors	7993.40	9373.99			
Total	18546597.40	17228407.99	Total	18546597.40	17228407.99

Shrisha

Col PG Krishna (Retd)
 Registrar
 Army College of Dental Sciences

Shrisha
 (Dr. S Subramanya Sharma)
 Principal
 Army College of Dental Sciences

Pratik

CA PRATIK .D. SHAH
 Mem.No: 245242
 5-1-757, Bank Street Koti,
 Hyderabad-500 095.

GRANT-IN-AID : INCOME & EXPENDITURE STATEMENT : 31 MAR 2022 (2021-22)

Head Code	S.No	INCOME		Total Income upto 31 Mar 2022	Head Code	Details	Total Expdr from Apr 21 to Mar 22	Total Expdr upto 31 Mar 2022
		Details	Total Income from Apr 21 to Mar 22					
	1	Grants-In-Aid (GIA) allocation for the FY 2021-22	1934000	1934000		Office Eqpt	119880	
						Dental Eqpt	922947	1934000
						Books, Journals & International Journals	891173	
					A	1. Depreciation value of Immovable/movable Assets	3253570	3253570
		G Total	1934000	1934000		G Total	5187570	5187570
						Income over expdr / Expdr over Income		-3253570

Note: Income over expenditure is (-) Rs.32,53,570/-

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Col PG Krishna (Retd)
Registrar
Army College of Dental Sciences

Dr. S Subramanya Sharma
(Dr. S Subramanya Sharma)
Principal
Army College of Dental Sciences

Pratik

CA PRATIK .D. SHAH
Mem.No: 245242
5-1-757, Bank Street Koti,
Hyderabad-500 095.

SUMMARY OF ASTB FOR THE YEAR 2021-22 : GRANT-IN-AID (GIA) (Upto 31 Mar 2022)

S.No	Items	Appx	Existing value (01 Apr 2021)	New Purchases More than 6 m	Total Property upto 30 Sep 21	% of Dep as per AWES & CA	Dep value upto 30 Sep 21	New Purchases Less than 6 m	% of Dep as per CA	Dep value for less than 6 m	Total Property Value	Total Depreciation value	Present Value (As on 01 Apr 2022)
(a)	(b)	(c)	(d)	(e)	(d+e)=(f)	(g)	(h)	(i)	(k)	(l)	(f+g)=m	(h+i)=n	(m-n)=o
1	Electrical	B2	76236	0	76236	25	19059		12.5	0	76236	19059	57177
2	Office Eqpt	C2	595350	0	595350	25	148838	119880	12.5	14985	715230	163823	551407
3	Dental Eqpt	D2	14834034	0	14834034	15	2225105	922947	7.5	69221	15756981	2294326	13462655
4	Med Eqpt	H2	829239	0	829239	15	124386		7.5	0	829239	124386	704853
5	Sports Items	I2	7937	0	7937	15	1191		7.5	0	7937	1191	6746
6	Furniture	J2	191172	0	191172	20	38234		10	0	191172	38234	152938
7	Renewal of E- Journals/Journals	K2	2004615	0	2004615	25	501154	891173	12.5	111397	2895788	612551	2283237
	Grand Total		18538583	0	18538583		3057967	1934000		195603	20472583	3253570	17219013
					1934000								

Note : The depreciation value calculated based on guidelines for depreciation of property as per Para 140(b) of Volume II, Financial Management of Army Professional College/Institution March 2007

Shrisha
Col PG Krishna (Retd)
 Registrar
 Army College of Dental Sciences

Shrisha
(Dr. S Subramanya Sharma)
 Principal
 Army College of Dental Sciences

Perth

CA PRATIK .D. SHAH
 Mem.No: 245242
 5-1-757, Bank Street Koti,
 Hyderabad-500 095.



PRATIK DINESH SHAH

Chartered Accountants

5-1-757, Bank Street, Koti, Hyderabad-500095 Telangana

Phone : 9949224433, E-Mail : pratikdshah9@gmail.com

AUDITORS REPORT

To,

The Registrar,

Army College of Dental Sciences,

Secunderabad.

I have conducted audit of **ECHS & ESIC Account** for the period from 01st April 2021 to 31st March 2022 and audited the attached Balance Sheet, Income and Expenditure Statement along with relevant schedules. These financials are the responsibility of the management. My responsibility is to express an opinion on these financial statements based on our audit.

I have conducted our audit in accordance with the 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 from material misstatements. An audit includes examining on test basis evidence supporting the amounts and disclosures in financial statements. An audit also includes assessing the accounting principles used and significant estimates made by the management as well as evaluation the overall financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.





PRATIK DINESH SHAH

Chartered Accountants

5-1-757, Bank Street, Koti, Hyderabad-500095 Telangana

Phone : 9949224433, E-Mail : pratikdshah9@gmail.com

I further report that:

1. I have obtained all the information and explanations, which to the best of my knowledge and belief are necessary for the purpose of audit.
2. In my opinion proper books of accounts were maintained and the entries are properly accounted for. The books are prepared on historical basis and as a going concern.
3. The Balance Sheet and Income and Expenditure Account dealt by this report are in agreement with the books of accounts.
4. In my opinion and to the best of my information and according to the explanation furnished to us, the accounts give the information in the required manner and give a true and fair view in conformity with the accounting principles generally accepted in India.
 - a. In case of Balance Sheet, of the state of affairs of the organization as at 31st March 2022 and
 - b. In case of Income and Expenditure Account, of the excess of income over expenditure for the year ended on that date.

Place: Secunderabad

Date: 19-04-2022

For Pratik Dinesh Shah

Chartered Accountants

Pratik

CA Pratik D Shah

Proprietor

M No: 245242

UDIN: 22245242AHIKVX1070



Principal
Army College Of Dental Sciences



Shankar
PRINCIPAL
Army College of Dental Sciences
Secunderabad-500 087.

Army College of Dental Sciences
Jawahar Nagar (Post)
Secunderabad
Telangana - 500 087

BALANCE SHEET AS ON 31 MAR 2021 & 31 MAR 2022 : ECHS & ESIC A/C

Liabilities	31-Mar-21	31-Mar-22	Assets	31-Mar-21	31-Mar-22
Capital / Property value (College)	0.00	0.00	Property	0.00	0.00
ECHS	192333.13	892851.95	Cash in Hand	1275.00	0.00
ESIC	1039916.00	499801.00	Cash in Bank	309793.13	1421303.95
Interest on FD / Cr balance	78819.00	224531.00	FDR	1000000.00	0.00
Sundry Creditors (Sy Cr)	0.00		Sy Dr		195880.00
Total	1311068.13	1617183.95	Total	1311068.13	1617183.95

Prishna

Col PG Krishna (Retd)
Registrar
Army College of Dental Sciences

Dr. S Subramanya Sharma
(Dr. S Subramanya Sharma)
Principal
Army College of Dental Sciences

Pratik

CA PRATIK .D. SHAH
Mem.No: 245242
5-1-757, Bank Street Kotl,
Hyderabad-500 095.