



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.





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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

CA Pratik D Shah

Proprietor

M No: 245242

UDIN: 22245242AHKQE7704



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 & othe 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/Gr 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

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 Kotli,
Hyderabad-500 095.

COLLEGE MAIN ACCOUNTS : 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 Expdr from Apr 21 to Mar 22	Total Expdr upto 31 Mar 2022	
Students									
A	1	Tuition Fee (Human Resources)	32690981	59763580	A	1. Human Resources (Faculty & NTS Salaries)	34985061	59778685	
	2	Learning Resources (Library) (Fees)	1552200				2. Learning 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									
G	10	Interest on FDs / Cr balance	6415226	6415226		11. College Expdr ex FD interest	0		
						(a) Property Tax.	1932952	1932952	
						(b) Constr of Waiting Area with doorway for Radiology	182700	182700	
						(c) Depreciation value of immovable/ movable assets	7124346	7124346	
	11	Out Patient Dept (OPD)	10261095	10261095		12. Out Patient Dept (OPD) Dental Mtrl	3785898	3785898	
	12	Bldg/Infra Devp/SBI ATM/Rent&allied	293175	293175			0	0	
		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/-)

Signature

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

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

Signature

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