



ANKITA SISODIA  
CHARTERED ACCOUNTANT  
PHONE NO: +91 9703628115  
EMAIL ID: sisodia.anki@gmail.com

4-1-1053,  
BOGULKUNTA,  
HYDERABAD – 500001.

## AUDITORS REPORT

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

I have conducted audit of Capital Fund Account for the period from 01<sup>st</sup> April 2022 to 31<sup>st</sup> March 2023 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.





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4-1-1053,  
BOGULKUNTA,  
HYDERABAD – 500001.

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 31<sup>st</sup> March 2023 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: 24-04-2023

For Ankita Sisodia  
Chartered Accountants

CA Ankita Sisodia  
Proprietor

M No: 241239

UDIN: 23241239BGZOVX5787





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

BALANCE SHEET AS ON 31 MAR 2022 & 31 MAR 2023 : CAPITAL FUND ACCOUNT

Liabilities	31-Mar-22	31-Mar-23	Assets	31-Mar-22	31-Mar-23
Corpus Fund					
Tech Grant	0.00	0.00	Cash in Hand	0.00	0.00
Construction Grant	9546444.00	9141761.00	Cash in Bank	326272.99	3328069.99
ARF			FDR	9269304.00	6000000.00
Grant-in-Aid	0.00	0.00	Sy Dr	0.00	0.00
Interest on Corpus /Cr	0.00	0.00			
Sy Cr	49132.99	51308.99			
<b>Total</b>	<b>9595576.99</b>	<b>9328069.99</b>	<b>Total</b>	<b>9595576.99</b>	<b>9328069.99</b>

*Adure*

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

*Subramanya Sharma*

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



*Ankita*

**CA ANKITA SISODIA**  
 MRN: 241239



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BOGULKUNTA,  
HYDERABAD – 500001.

## AUDITORS REPORT

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

I have conducted audit of College Main Account for the period from 01<sup>st</sup> April 2022 to 31<sup>st</sup> March 2023 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 2022-23.
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 31<sup>st</sup> March 2023 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: 24-04-2023**

**For Ankita Sisodia  
Chartered Accountants**

  
**CA Ankita Sisodia  
Proprietor  
M No: 241239  
UDIN: 23241239BGZOVY3244**



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

**BALANCE SHEET AS ON 31 MAR 2022 & 31 MAR 2023 : COLLEGE MAIN ACCOUNT**

Liabilities	31-Mar-22	31-Mar-23	Assets	31-Mar-22	31-Mar-23
Capital / Property Value (AWES)	79715661.00	74382062.00	Property	79715661.00	74382062.00
Security Deposit (Students & Staff)	13775464.00	15252551.00	Cash in Hand	2984.20	5945.20
Human Resources (Faculty & NTS Salaries)	22289079.02	19741054.02	Cash in Bank	5806695.25	9339508.94
Learning Resources (Library)	4209337.05	5305965.05	FDR	118382072.00	139789336.00
IT & Computers	82849.00	1121469.00	Sy Dr	235033.00	407152.00
Operational Cost (Adm, Security, Consoy pay, Elect, Veh & other expdr)	8056634.90	9190362.14			
Training Related (Dental Mtrl Students)	2871405.82	3015890.82			
Student Activities (Sports)	1153279.00	965979.00			
University/DCI/Exam fees	79608.85	205564.85			
Repair, Maint, Property, Tax & Infra Devp	2016631.25	1730718.25			
Inteeest on FDs/Gr balance	1025.98	1025.98			
Out Patient Dept (OPD) College	16285923.91	25462809.13			
Leave Encashment and Ex-Gratia	7673643.54	9665203.54			
ARF (College Main A/c)	32927689.00	42152475.00			
College Savings	12060877.50	14128600.50			
Fine / Penalty	469097.63	598627.63			
Alumni Fund	474238.00	933646.23			
Sundry Creditor	0.00	70000.00			
<b>Total</b>	<b>204142445.45</b>	<b>223924004.14</b>	<b>Total</b>	<b>204142445.45</b>	<b>223924004.14</b>

*Signature*

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

*Signature*

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



*Signature*

**CA ANKITA SISODIA**  
MRN: 241239



**COLLEGE MAIN A/C INCOME & EXPENDITURE STATEMENT : 31 MAR 2023 (2022-23)**

INCOME		EXPENDITURE							
Head Code	S.No	Details	Total Income from Apr 2022 to Mar 2023	Total Income upto 31 Mar 2023	Head Code	Details	Total Expdr from Apr 2022 to Mar 2023	Total Expdr upto 31 Mar 2023	
<b>Students</b>									
A	1	Tuition Fee (Human Resources)	33391980		A	1. Human Resources (Faculty & NTS Salaries)	35140005		
	2	Learning Resources (Library) (Fees)	1939800			2. Learning Resources (Library)	843172		
	3	IT / Computers (Fees)	2307342			3. IT / Computers (Internet,comptr. repair/maint)	1268722		
	4	Operational Costs (Fees)	24302746			4. Operational Costs (Adm, Secry, Consy wages & other expdr)	21197585	62560178	
	5	Training Related (Fees)	829050	66228269		5. Training Related Expenses (Dental eqpt maint&trg mtrl)	384565		
B	6	Student Activities (Sports)/(Fees)	452800		B	6. Student Activity (Sports)	440100		
C	7	UHS / DCI / Exam/Affiliation(Fees)	2406700		C	7. University/DCI /Exam/Affiliation Fee	2192845		
D	8	Other Fees	0		D	8. Expdr on admissions, Counselling, Placemnts, Industrial Tours	0		
E	9	Bldg / Infra Development(Fees)	597851		E	9. Bldg Repairs/ Infra Devp / Property	1093184		
F		Misc Income from fines, application fee, xerox,sale of record books, National Wksp.Mandir,Denta Fest etc (OP Cost)	697988	697988	F	10. Misc Adm expdr bills (part of OP Cost)	3592	3592	
<b>Indirect College Income</b>									
G	10	Interest on FDs / Cr balance	6892409	6892409		11. College Expdr ex FD interest (a) Property Tax.	0		
						(b) Constr of Waiting Area with doorway for Radiology	1836300	1836300	
					G	(c) Depreciation value of immovable/ movable assets	0	0	
	11	Out Patient Dept (OPD)	18723102	18723102		12. Out Patient Dept (OPD) Dental Mtrl	6416870	6416870	
	12	Bldg/Infra Devp/SBI ATM/Rent&allied	209420	209420			3985607	3985607	
		<b>G/Total</b>	<b>92751188</b>	<b>92751188</b>		<b>G/Total</b>	<b>74802547</b>	<b>74802547</b>	
						<b>Income over Expdr/Expdr over Income</b>	<b>17948641</b>	<b>17948641</b>	

**Note :** Income over Expenditure as on 31 Mar 2023 is Rs.1,79,48,641/-.  
However, the total income over expdr is Rs.2,43,65,511/- (ie. Depreciation value Rs.64,16,870/- + Income over expdr Rs.1,79,48,641/-)



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

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



**SUMMARY OF ASTB FOR THE YEAR 2022-23 : COLLEGE MAIN A/C (Upto 31 Mar 2023)**

S.No	Items	Appx	Existing value (01 Apr 2022)	Value of Unsv Items	New Purchases More than 6 m	Total Property upto 30 Sep 22	% of Dep as per AWES & CA	Dep value upto 30 Sep 22	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 2023)
(a)	(b)	(c)	(d)	(e)	(f)	(d-e+f)=(g)	(h)	(i)	(k)	(l)	(m)	(g+k)=(n)	(j+m)=(o)	(n-o)=(p)
1	Buildings	A	60711876	0	0	60711876	5	3035594	0	2.5	0	60711876	3035594	57676282
2	Electrical	B	1475144	5919	89520	1558745	25	389686	77975	12.5	9747	1636720	399433	1237287
3	Office Eqpt	C	1632759	14652	45039	1663146	25	415787	508278	12.5	63535	2171424	479322	1692102
4	Dental Eqpt	D	11284850	527795	19434	10776489	15	1616473	748899	7.5	56167	11525388	1672640	9852748
5	Misc Items	E	1266577	72494	21499	1215582	20	243116	37855	10	3786	1253437	246902	1006535
6	Veh	F	818309	176118	0	642191	15	96329	168391	7.5	12629	810582	108958	701624
7	Mess Utensils	G	0	0	0	0	0	0	0	0	0	0	0	0
8	Med Eqpt	H	580320	10089	0	570231	15	85535	0	7.5	0	570231	85535	484696
9	Sports Items	I	462337	43339	9792	428790	15	64318	29908	7.5	2243	458698	66561	392137
10	Furniture	J	1483489	3313	78500	1558676	20	311735	101900	10	10190	1660576	321925	1338651
	<b>Total</b>		<b>79715661</b>	<b>853719</b>	<b>263764</b>	<b>79125726</b>	<b>1936990</b>	<b>6258573</b>	<b>1673206</b>		<b>158297</b>	<b>80798932</b>	<b>6416870</b>	<b>74382062</b>

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

*Signature*

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

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



**CA ANKITA SISODIA**  
MRN: 241239





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BOGULKUNTA,  
HYDERABAD – 500001.

## AUDITORS REPORT

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

I have conducted audit of College Hostel/Mess Account for the period from 01<sup>st</sup> April 2022 to 31<sup>st</sup> March 2023 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.

*Ankita*





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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 2022-23.
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 31<sup>st</sup> March 2023 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: 21-04-2023**

**For Ankita Sisodia  
Chartered Accountants**

**CA Ankita Sisodia**

**Proprietor**

**M No: 241239**

**UDIN: 23241239BGZOWB2185**





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

**BALANCE SHEET AS ON 31 MAR 2022 & 31 MAR 2023 : HOSTEL / MESS ACCOUNT**

Liabilities	31-Mar-22	31-Mar-23	Assets	31-Mar-22	31-Mar-23
Capital / Property Value (AWES)	67526373.00	64259616.00	Property	67526373.00	64259616.00
Accommodation & Services	10684400.64	10146311.08	Cash in Hand	3086.00	192.00
Messing & Catering Services	3879186.32	3799394.76	Cash in Bank	7224922.15	1698561.03
Recreational Facilities & Wi-Fi	0.00	0.00	FDR	39000000.00	47000000.00
Laundry & Other Services	409497.00	537739.00	Sy Dr	0.00	218590.00
Building / Infrastructure Development	2378558.00	2895482.00	Student Run Mess(Sy Dr)	13034.00	0.00
Fine/Penalty	260673.56	264593.56			
Interest on FDs / Cr balance	28628726.63	31014656.63			
Sundry Creditors	0.00	0.00			
Student Run Mess (Sy Cr)	0.00	259176.00			
<b>Total</b>	<b>113767415.15</b>	<b>113176969.03</b>		<b>113767415.15</b>	<b>113176959.03</b>

*Sharma*

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

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




*Sisodia*


CA ANKITA SISODIA  
MRN: 241239

**HOSTEL A/C : INCOME & EXPENDITURE STATEMENT : 31 MAR 2023 (2022-23)**

INCOME			Total Income upto 31 Mar 2023	EXPENDITURE		Total Expendr upto 31 Mar 2023
S.No	Details	Total Income from Apr 2022 to Mar 2023		S.No	Details	
1	<u>Hostel Fee</u>					
	(a) Hostel (Fees) Accommodation & Services	5798132		1	Accommodation & Services	0
		0		(a)	Hostel Staff Salaries & festivals	1115328
		0	7010021	(b)	Security & Consoy Staff Wages	3516356
	(b) Laundry (Fees)	0		(c)	Manjeera Wager Usage charges	1704538
	(c) Bldg / Infra Development(Fees)	200232		(c)	Laundry (Expdr)	72000
		1011657		2	Repairs /Bldg / Infra Development	
2	<u>Misc Indirect Income</u>			(a)	Property items	
	(a) Fines	3920		(b)	Repair / Maint Hostel & Faculty Qtrs	289421
	(b) Electricity Charges	0		(c)	Maint of Furniture, Repair of Water Coolers, RO Plant, Fans etc	893977
	(c) Rent & Allied, Gym, R.O Charges etc.	773423	3163273	(d)	Depreciation value of Assets	84758
	(d) Interest on FDs / Cr Balance	2385930				3704563
	<b>Total</b>	<b>10173294</b>	<b>10173294</b>		<b>Total</b>	<b>0</b>
					<b>Income over expdr</b>	<b>11380941</b>
						<b>-1207647</b>

**Note :** Expenditure over income as on 31 Mar 2023 is Rs.12,07,647/-. However, the total income over expdr is Rs.24,96,916/- (i.e. Depreciation value Rs.37,04,563/- (-) Expdr over income Rs.12,07,647/-)

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

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



*Ankita*

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HYDERABAD – 500001.

## AUDITORS REPORT

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

I have conducted audit of **Grant In Aid Account** for the period from 01<sup>st</sup> April 2022 to 31<sup>st</sup> March 2023 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.

*Ankita*







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 2022-23.
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 31<sup>st</sup> March 2023 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: 24-04-2023**

**For Ankita Sisodia  
Chartered Accountants**

**CA Ankita Sisodia  
Proprietor**

**M No: 241239**

**UDIN: 23241239BGZOWA3662**



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

**BALANCE SHEET AS ON 31 MAR 2022 & 31 MAR 2023 : GRANT-IN-AID ACCOUNT**

Liabilities	31-Mar-22		31-Mar-23		Assets	
	31-Mar-22	31-Mar-23	31-Mar-22	31-Mar-23	31-Mar-22	31-Mar-23
Capital / Property value (AWES)						
IT Eqpts	17219013.00	14641054.00	Property		17219013.00	14641054.00
Eqpt of Smart Class Rooms			Cash in Hand			
Lab Eqpt / Dental Mtrl			Cash in Bank		9394.99	8402.99
Books for Library & WI-Fi			FDR			
Renewal of e-Journals			Sy Dr			
Dental Eqpts/Other property	21.00	21.00				
Sports items						
Sundry Creditors	9373.99	8381.99				
<b>Total</b>	<b>17228407.99</b>	<b>14649456.99</b>	<b>Total</b>		<b>17228407.99</b>	<b>14649456.99</b>

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

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



**CA ANKITA SISODIA**  
 MRN: 241239



**GRANT-IN-AID : INCOME & EXPENDITURE STATEMENT 31 MAR 2023 (2022-23)**

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 2022-23	400000	400000		Books, Journals & International Journals	400000	
						Dental Eqpt	0	400000
						Office Eqpt	0	
					A	1. Value of Unserviceable(UNSV) items 2021-22		56797
						2. Depreciation value of Immovable/movable Assets		2921162
		<b>G Total</b>	<b>400000</b>	<b>400000</b>		<b>G Total</b>	<b>3377959</b>	<b>3377959</b>
						<b>Income over expdr / Expdr over Income</b>		<b>-2977959</b>

Note: Income over expenditure is (-) Rs.29,77,959/-

*John V*

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

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



**CA ANKITA SISODIA**  
MRN: 241239

**SUMMARY OF ASTB FOR THE YEAR 2022-23 : GRANT-IN-AID (GIA) (Upto 31 Mar 2023)**

S.No	Items	Appx	Existing value (01 Apr 2022)	Value of Unsy Items	New Purchases More than 6 m	Total Property upto 30 Sep 22	% of Dep as per AWES & CA	Dep value upto 30 Sep 22	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 2023)
(a)	(b)	(c)	(d)	(e)	(f)	(d+e+f)=(g)	(h)	(j)	(k)	(l)	(m)	(g+k)=(n)	(j+m)=(o)	(n-o)=(p)
1	Electrical	B2	57177	0	0	57177	25	14294	0	12.5	0	57177	14294	42883
2	Office Eqpt	C2	551407	0	0	551407	25	137852	0	12.5	0	551407	137852	413555
3	Dental Eqpt	D2	13462655	56797	0	13405858	15	2010879	0	7.5	0	13405858	2010879	11394979
4	Med Eqpt	H2	704853	0	0	704853	15	105728	0	7.5	0	704853	105728	599125
5	Sports Items	I2	6746	0	0	6746	15	1012	0	7.5	0	6746	1012	5734
6	Furniture	J2	152938	0	0	152938	20	30588	0	10	0	152938	30588	122350
7	Renewal of E- Journals/Journals	K2	2283237	0	0	2283237	25	570809	400000	12.5	50000	2683237	620809	2062428
	<b>Grand Total</b>		<b>17219013</b>	<b>56797</b>	<b>0</b>	<b>17162216</b>	<b>400000</b>	<b>2871162</b>	<b>400000</b>		<b>50000</b>	<b>17562216</b>	<b>2921162</b>	<b>14641054</b>

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

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

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



**CA ANKITA SISODIA**  
MRN: 241239





ANKITA SISODIA  
CHARTERED ACCOUNTANT  
PHONE NO: +91 9703628115  
EMAIL ID: sisodia.anki@gmail.com

4-1-1053,  
BOGULKUNTA,  
HYDERABAD - 500001.

## AUDITORS REPORT

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

I have conducted audit of ECHS & ESIC Account for the period from 01<sup>st</sup> April 2022 to 31<sup>st</sup> March 2023 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.

*Ankita*





ANKITA SISODIA  
CHARTERED ACCOUNTANT  
PHONE NO: +91 9703628115  
EMAIL ID: sisodia.anki@gmail.com

4-1-1053,  
BOGULKUNTA,  
HYDERABAD - 500001.

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 31<sup>st</sup> March 2023 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: 24-04-2023

For Ankita Sisodia  
Chartered Accountants

CA Ankita Sisodia  
Proprietor

M No: 241239

UDIN: 23241239BGZOVZ2306





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

**BALANCE SHEET AS ON 31 MAR 2022 & 31 MAR 2023 : ECHS & ESIC A/C**

Liabilities	31-Mar-22	31-Mar-23	Assets	31-Mar-22	31-Mar-23
Capital / Property value (College)	0.00	0.00	Property	0.00	
ECHS	892851.95	1012085.67	Cash in Hand	0.00	
ESIC	499801.00		Cash in Bank	1421303.95	1236616.67
Interest on FD / Cr balance	224531.00	224531.00	FDR	0.00	
Sundry Creditors (Sy Cr)			Sy Dr	195880.00	
<b>Total</b>	<b>1617183.95</b>	<b>1236616.67</b>	<b>Total</b>	<b>1617183.95</b>	<b>1236616.67</b>

*[Signature]*

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

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



*[Signature]*

CA ANKITA SISODIA  
 MRN: 241239