

**PRATIK DINESH SHAH**

Chartered Accountants

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

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

## CERTIFICATE

This is to certify that the following data of Army College of Dental Sciences, Secunderabad, represent the number of faculty benefitted from the financial assistance offered by the Institution and the amount of financial assistance offered by the Institution during last five years i.e. from 2016-17 to 2020-21.

Year	No. of Teachers benefitted	Amount (INR in Lakhs)
2020-21	7	0.51
2019-20	19	3.58
2018-19	16	3.46
2017-18	4	1.46
2016-17	22	2.90
<b>Total</b>	<b>68</b>	<b>11.91</b>

This has been extracted from audited financial statements of Army College of Dental Sciences, Secunderabad.

*Pratik*

Chartered Accountant

**CA PRATIK .D. SHAH**

Mem.No: 245242

5-1-757, Bank Street Koti,  
Hyderabad-500 095.

*Shrisha*

Col PG Krishna (Retd)

Registrar

Army College of Dental Sciences

*Shrisha*  
(Dr. S Subramanya Sharma)

Principal

Army College of Dental Sciences

6.3.2

## CERTIFICATE

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<b>Total</b>	<b>68</b>	<b>11.91</b>

This has been extracted from audited financial statements of Army College of Dental Sciences, Secunderabad.

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

Chartered Accountant

**FINANCIAL ASSISTANCE OFFERED BY THE INSTITUTION FOR THE YEAR 2020-21**

YEAR	NAME OF TEACHER	NAME OF CONFERENCE /WORKSHOP ATTENDED FOR WHICH FINANCIAL SUPPORT WAS PROVIDED	NAME OF PROFESSIONAL BODY FOR WHICH MEMBERSHIP FEE IS PROVIDED	AMOUNT OF SUPPORT	PLACE	MONTH
2020-21	Dr. Prathima Soni	32nd national IAOMR Conference	-	11,121	Khammam	Dec-21
2020-21	Dr Seema Ashwin Bhogte	32nd national IAOMR Conference	-	16,121	Khammam	Dec-21
2020-21	Dr Sanjay Vasudevan	Zoom Subscription for online classes	-	1,534	Hyderabad	Jun-21
2020-21	Dr Ajay Kumar G	Zoom Subscription for online classes	-	4,602	Hyderabad	Jun-21
2020-21	Dr Mamta Kaushik	Zoom Subscription for online classes	-	4,602	Hyderabad	Jun-21
2020-21	Dr S Harshavardhan Jois	Zoom Subscription for online classes	-	3,068	Hyderabad	Jun-21
2020-21	Dr. Madhusudhan Rao	ORAL & MAXILLOFACIAL SURGEON'S DAY ACDS	-	9691	Hyderabad	Feb-21
<b>Total</b>				<b>50,739</b>		

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

**FINANCIAL ASSISTANCE OFFERED BY THE INSTITUTION FOR THE YEAR 2019-20**

YEAR	NAME OF TEACHER	NAME OF CONFERENCE /WORKSHOP ATTENDED FOR WHICH FINANCIAL SUPPORT WAS PROVIDED	NAME OF PROFESSIONAL BODY FOR WHICH MEMBERSHIP FEE IS PROVIDED	AMOUNT OF SUPPORT	PLACE	MONTH
2019-20	Dr Pooja Sherawat	BIOCON MINI IMPLANTS, ACDS	-	109,332	Hyderabad	Jan-20
2019-20	Dr Sukhvinder Bindra	BIOCON MINI IMPLANTS, ACDS	-		Hyderabad	Jan-20
2019-20	Dr G Venu Madhav	IDA 6 <sup>th</sup> Telangana State Dental Conference	-	3,750	Hyderabad	Dec-19
2019-20	Dr Gattu Anusha	IDA 6 <sup>th</sup> Telangana State Dental Conference	-	3,750	Hyderabad	Dec-19
2019-20	Dr Sakshi Anand	IDA 6 <sup>th</sup> Telangana State Dental Conference	-	2,650	Hyderabad	Dec-19
2019-20	Dr KV Guru Charan	IDA 6 <sup>th</sup> Telangana State Dental Conference	-	2,650	Hyderabad	Dec-19
2019-20	Dr Lokesh Sunkala	IDA 6 <sup>th</sup> Telangana State Dental Conference	-	2,650	Hyderabad	Dec-19
2019-20	Dr V Pratima	XXIV National Conference of The Indian Association of Public Health Dentistry	-	6,500	Hyderabad	Nov-19
2019-20	Dr Sukhvinder Bindra	AOCMF Seminar	-	14,120	Bengaluru	Nov-19
2019-20	Dr. P. Ajay Reddy	44 <sup>th</sup> National Conference of Indian Society of	-	15,780	Bengaluru	Oct-19
2019-20	Dr Anahita Punj	44 <sup>th</sup> National Conference of Indian Society of	-	12,252	Bengaluru	Oct-19
2019-20	Dr K V Ramana Reddy	Jubilee Celebration of MJAFI	-	150440	Pune	Oct-19
2019-20	Dr G Ajay Kumar	Jubilee Celebration of MJAFI	-		Pune	Oct-19
2019-20	Dr Soujanya	Jubilee Celebration of MJAFI	-		Pune	Oct-19
2019-20	13-PG students	Jubilee Celebration of MJAFI	-		Pune	Oct-19
2019-20	Dr K V Ramana Reddy	Airway Management	-	5,840	Vikarabad	Oct-19
2019-20	Dr G Madhusudan Rao	Airway Management	-	5,840	Vikarabad	Oct-19
2019-20	Dr David Tyro	Airway Management	-	5,840	Vikarabad	Oct-19
2019-20	Dr Harshvardhan Jois	17 <sup>th</sup> National Conference of Indian Association of Forensic Odontology	-	16,965	Delhi	Sep-19
<b>Total</b>				<b>358,359</b>		

**(Dr. S Subramanya Sharma)**

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**FINANCIAL ASSISTANCE OFFERED BY THE INSTITUTION FOR THE YEAR 2018-19**

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2018-19	Dr Seema	CDE Program an Hands-on Cone Beam Computed Tomography-Dentist's Third Eye, ACDS	-	20,000	Hyderabad	Mar-19
2018-19	Dr. E soujanya	ACDI CONFERENCE	-	78,559	Hyderabad	Feb-19
2018-19	Dr V V R Krishna Murthy	Interceptive & Myofunctional Orthopedics	-	24,190	Kochi	Feb-19
2018-19	Dr Sanjay Vasudevan	Hard and Soft Tissue Augmentation, ACDS	-	57,500	Hyderabad	Feb-19
2018-19	Dr V V R Krishna Murthy	National Workshop on Contact and Contours	-	25,000	Hyderabad	Jan-19
2018-19	Dr V V R Krishna Murthy	PEDOACE-CDE AND WORKSHOP, ACDS	-	75,991	Hyderabad	Jan-19
2018-19	Dr. Sakshi Anand	International college of dentist conference	-	9,000	Hyderabad	Dec-18
2018-19	Dr. Priyanka Nath	International college of dentist conference	-	9,000	Hyderabad	Dec-18
2018-19	Dr. Gattu Anusha	International college of dentist conference	-	9,000	Hyderabad	Dec-18
2018-19	Dr. Seema Ashwin Bhogte	International college of dentist conference	-	4,250	Hyderabad	Dec-18
2018-19	Dr. Mamata Kaushik	33rd IACDE National conference	-	11,126	Vijayawada	Nov-18
2018-19	Dr. Roshini	33rd IACDE National conference	-	11,126	Vijayawada	Nov-18
2018-19	Dr. E Soujanya	33rd IACDE National conference	-	11,126	Vijayawada	Nov-18
2018-19	Dr. Neha Mehra	33rd IACDE National conference	-	11,126	Vijayawada	Nov-18
	Dr Anahita	33rd IACDE National conference	-		Vijayawada	
	Dr Anirudh Mathur	33rd IACDE National conference	-		Vijayawada	
<b>Total</b>				<b>345,868</b>		

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

**FINANCIAL ASSISTANCE OFFERED BY THE INSTITUTION FOR THE YEAR 2017-18**

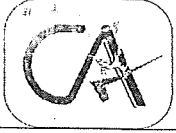
YEAR	NAME OF TEACHER	NAME OF CONFERENCE /WORKSHOP ATTENDED FOR WHICH FINANCIAL SUPPORT WAS PROVIDED	NAME OF PROFESSIONAL BODY FOR WHICH MEMBERSHIP FEE IS PROVIDED	AMOUNT OF SUPPORT	PLACE	MONTH
2017-18	Dr Laxman Rao	Seminar on Full Mouth Rehabilitation, ACDS	-	119,001	Hyderabad	Apr-18
2017-18	Dr. Sakshi Anand	Seminar on Full Mouth Rehabilitation, ACDS	-		Hyderabad	Apr-18
2017-18	Dr Prasad Chitra	52nd Indian Orthodontic Conference	-	12,160	Jaipur	Nov-17
2017-18	Dr V V R Krishna Murthy	39th ISPPD National Conference	-	14,672	Chennai	SEP-17
<b>Total</b>	<b>4</b>			<b>145,833</b>		

  
**(Dr. S Subramanya Sharma)**  
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**FINANCIAL ASSISTANCE OFFERED BY THE INSTITUTION FOR THE YEAR 2016-17**

YEAR	NAME OF TEACHER	NAME OF CONFERENCE / WORKSHOP ATTENDED FOR WHICH FINANCIAL SUPPORT WAS PROVIDED	NAME OF PROFESSIONAL BODY FOR WHICH MEMBERSHIP FEES IS PROVIDED	AMOUNT OF SUPPORT	PLACE	MONTH
2016-17	Dr. MAINISHA PALA	WORKSHOP ON KEDO S PEDIOTRIC ROTARY, ACDS	-	47058	HYDERABAD	APR-17
	Dr KRISHNA PRIYA V	WORKSHOP ON KEDO S PEDIOTRIC ROTARY, ACDS	-		HYDERABAD	APR-17
2016-17	Dr. Mamata Koushik	National Convention of IACDE-IES	-	18,996	Delhi	MAR-17
2016-17	Dr. Roshini	National Convention of IACDE-IES	-	12,996	Delhi	MAR-17
2016-17	Dr. Pallavi Reddy	National Convention of IACDE-IES	-	18,996	Delhi	MAR-17
2016-17	Dr. Neha Mehra	National Convention of IACDE-IES	-	18,996	Delhi	MAR-17
2016-17	Dr AJITA RATHI	National Workshop of Dental Panache ACDS	-	49677	HYDERABAD	MAR-17
	Dr NEHA MEHRA	National Workshop of Dental Panache ACDS	-		HYDERABAD	MAR-17
	Dr MAMTA KAUSHIK	National Workshop of Dental Panache ACDS	-		HYDERABAD	MAR-17
2016-17	Dr SADAM SRINIVAS RAO	ORAL AND MAXILLOFACIAL SURGERY, ACDS	-	3000	HYDERABAD	MAR-17
2016-17	Dr MAMTA KAUSHIK	31st IACDE AND 24th IES NATIONAL CONFERENCE	-	28160	KOLKATA	NOV-16
	Dr NEHA MEHRA	31st IACDE AND 24th IES NATIONAL CONFERENCE	-		KOLKATA	NOV-16
2016-17	Dr NKS ARVIND	51st INDIAN ORTHODONTIC CONFERENCE & 8th WORLD IMPLANT ORTHODONTIC CONFERENCE	-	11430	GOA	NOV-16
2016-17	Dr SANJAY VASUDEVAN	41st National Conference Inaian Society of Periodontology	-	25314	NAGPUR	OCT-16
	Dr P AJAY REDDY	41st National Conference Inaian Society of Periodontology	-		NAGPUR	OCT-16
	Dr RAJANI KUMAR . G	41st National Conference Inaian Society of Periodontology	-		NAGPUR	OCT-16
	Dr CH SANTOSH KUMAR	38th ISSPD NATIONAL CONFERENCE	-	21708	KOCHI	SEP-16
2016-17	Dr VVR KRISHNA MURTHY	38th ISSPD NATIONAL CONFERENCE	-		KOCHI	SEP-16
	Dr SADAM SRINIVAS RAO	WORKSHOP ON AESTHETIC SURGICAL PROCEDURES IN THE HEAD AND NECK REGION	-	23000	BANGALORE	SEP-16
2016-17	Dr SADAM SRINIVAS RAO	2nd TELANGANA AOMSI CONFERENCE	-	10986	NIZAMABAD	AUG-16
	Dr SUKVINDER BINDRA	2nd TELANGANA AOMSI CONFERENCE	-		NIZAMABAD	AUG-16
	Dr PRIYANKA NATH	2nd TELANGANA AOMSI CONFERENCE	-		NIZAMABAD	AUG-16
Total				290,317		

  
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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 01<sup>st</sup> April 2020 to 31<sup>st</sup> March 2021 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.







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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 2020-21.
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 2021 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: 27-04-2021**

**For Pratik Dinesh Shah**

**Chartered Accountants**

**CA Pratik D Shah**

**Proprietor**

**M No: 245242**

**UDIN: 21245242AAAAAO4180**



**HOSTEL A/C - INCOME & EXPENDITURE STATEMENT : 31 Mar 2021 (2020-21)**

INCOME		EXPENDITURE		Total Expdr upto 31 Mar 2021
S.No	Details	Total Income from Apr 20 to Mar 21	Total Expdr from Apr 20 to Mar 21	
1	<u>Hostel Fee</u>			
	(a) Hostel (Fees) Accommodation & Services	6228962	81370	
		0	1154939	5739181
		0	2652171	
		0	1850701	
	(b) Laundry (Fees)	204121	96800	96800
	(c) Bldg / Infra Development(Fees)	1473251	0	
2	<u>Misc Indirect Income</u>			
	(a) Fines	9750	169468	
	(b) Electricity Charges	12617	1537051	
	(b) Rent & Allied, Gym, R.O Charges etc.	51859	0	5804453
	(c) Interest on FDs / Cr Balance	2678308	0	
	<b>Total</b>	<b>10658868</b>	<b>11650234</b>	<b>11650234</b>
			<b>Income over expdr</b>	<b>-991366</b>

Note : Income over expdr is of (-) Rs.9,91,366/-  
Income over Expdr is Rs.31,06,568/- (i.e.depreciation value Rs.40,97,934/- deficit of Rs.9,91,366/-)

However total

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

**(Dr. K V Ramana Reddy)**  
Principal  
Army College of Dental Sciences

**OFFG. REGISTRAR**  
**A.C.D.S. SECUNDERABAD**



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## AUDITORS REPORT

To,

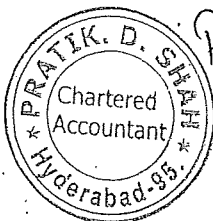
The Registrar,

Army College of Dental Sciences,

Secunderabad.

I have conducted audit of College Main Account for the period from 01<sup>st</sup> April 2020 to 31<sup>st</sup> March 2021 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.

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  - b. In case of Income and Expenditure Account, of the excess of income over expenditure for the year ended on that date.

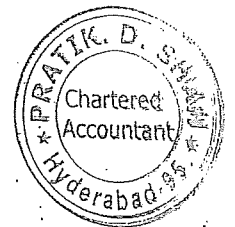
**Place: Secunderabad**  
**Date: 27-04-2021**

**For Pratik Dinesh Shah**  
**Chartered Accountants**

**CA Pratik D Shah**  
**Proprietor**

**M No: 245242**

**UDIN: 21245242AAAAAN5366**



**COLLEGE IN A/C : INCOME & EXPENDITURE STATEMENT : 31 MAR 2021 (2020-21)**

INCOME				EXPENDITURE				
Head Code	S.No	Details	Total Income from Apr 20 to Mar 21	Total Income upto 31 Mar 2021	Head Code	Details	Total Exptr from Apr 20 to Mar 21	Total Exptr upto 31 Mar 2021
<b>Students</b>								
A	1	Tuition Fee (Human Resources)	37462785		A	1. Human Resources (Faculty & NTS Salaries)	35800407	
	2	Learning Resources (Library) (Fees)	1196500			2. Learning Resources (Library)	625344	
	3	IT / Computers (Fees)	467100			3. IT / Computers (Internet, comptr repair/maint)	1012126	
	4	Operational Costs (Fees)	17744531			4. Operational Costs (Adm, Secry, Consy wages & other expdr)	16943731	
	5	Training Related (Fees)	6633400	58867767		5. Training Related Expenses (Dental eqpt maint&trg mtr)	379312	56046905
B	6	Student Activities (Sports)(Fees)	313900		B	6. Student Activity (Sports)	193091	
C	7	UHS / DCI / Exam/Affiliation(Fees)	332950		C	7. University/DCI /Exam/Affiliation Fee	795000	
D	8	Other Fees	98876		D	8. Expdr on admissions, Counselling, Placements, Industrial Tours	0	
E	9	Bldg / Infra Development(Fees)	587726		E	9. Bldg Repairs/ Infra Devp / Property	297894	
F		Misc Income from fines, application fee, xerox, sale of record books, National Wksp, Mandir, Denta Festa etc (OP Cost)	75247	75247		Misc Adm expdr bills (part of OP Cost)	0	0
<b>Indirect College Income</b>								
G	10	Interest on FDs / Cr balance	7837628	7837628	G	10. Property Tax.	0	0
	11	Out Patient Dept (OPD)	4552603	4552603		10. Bank charges	537932	537932
	12	Bldg/Infra Devp/SBI ATM/Rent/allied	236022	236022		10. Depreciation value of immovable/movable assets	7345458	7345458
		<b>G/Total</b>	<b>71569268</b>	<b>71569268</b>		11. Out Patient Dept (OPD) Dental Mtrl	2485007.2	2485007.2
						<b>G/Total</b>	<b>66415302</b>	<b>66415302</b>
						<b>Income over Expdr/Expdr over Income</b>		<b>5153966</b>

Note : Income over Expenditure as on 31 Mar 2021 is Rs.51,53,966/-.  
However, the total income over expdr is Rs.1,24,99,424/- (ie. Depreciation value Rs.73,45,458/- + Income over expdr (+) Rs.51,53,966/-)

OFFG. REGISTRAR  
A.C.D.S. SECUNDERABAD

(Dr. K V Ramana Reddy)  
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## AUDITORS REPORT

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

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04/21

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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 2019-20.
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 2020 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: 11-06-2020

For Pratik Dinesh Shah

Chartered Accountants

*Pratik*



CA Pratik D Shah

Proprietor

M No: 245242

UDIN: 20245242AAAAAD9978

**COLLEGE INCOME & EXPENDITURE STATEMENT : 31 MAR 2020 (2019)**

INCOME				EXPENDITURE				
Head Code	S.N	Details	Total Income from Apr 19 to Mar 20	Total Income upto Mar 20	Head Code	Details	Total Exptr from Apr 19 to Mar 20	Total Exptr upto 31 Mar 20
<b>Students</b>								
A	1	Tuition Fee (Human Resources)	35999403	57586045	A	1. Human Resources & NTS Salaries)	34955773	59127800
	2	Learning Resources (Library) (Fees)	1658517				191897	
	3	IT / Computers (Fees)	492542				284830	
	4	Operational Costs (Fees)	16040140			(Adm.)	19877593	
	5	Training Related (Fees)	392208		5. Training Related Expenses (Dental eqpt maint&tra mtr)	572809		
B	6	Student Activities (Sports)(Fees)	385633		B	6. Student Activity (Sports)	109709	
C	7	UHS / DCI / Exam/Affiliation(Fees)	889090		C	7. University/DCI /Exam/Affiliation Fee	1196563	
D	8	Other Fees	0		D	8. Exptr on admissions, Counselling, Placemnts, Industrial Tours	0	
E	9	Bldg / Infra Development(Fees)	1728512		E	9. Bldg Repairs/ Infra Devp / Property	1938626	
F		Misc Income from fines, application fee, xerox, sale of record books, National Wksp, Mandir, Denta Fest etc (OP Cost)	635352			Misc Adm exptr bills (part of OP Cost)	231099	231099
<b>Indirect College Income</b>								
					10. Prop Tax.		537932	537932
G	10	Interest on FDs / Cr balance	6026983		10. Bank charges .		1811	1811
					10. Depreciation value of immovable/ movable assets		8028862	8028862
	11	Out Patient Dept (OPD)	10622968		11. Out Patient Dept (OPD) Dental Mtr		4143927	4143927
	12	Bldg/Infra Devp/SBI ATM /Rent & allied	389319		12		0	0
	13	GIA or Grants Ex-Comds/HQ/CSR	0		13. GIA or Grants Ex-Comds/HQ/CSR		0	0
		<b>G/Total</b>	<b>75260667</b>		<b>G/Total</b>		<b>72071431</b>	<b>72071431</b>
					<b>Income over Exptr / Exptr over Income</b>			<b>3189236</b>

Note Income over Expenditure is Rs. 31,89,236/-  
However, the total income over exptr is Rs. 1,12,18,098/- (ie. Depreciation value Rs. 80,28,862/- + Income over exptr Rs. 31,89,236/-)

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

*V. A. V. S.*  
Col R Ashok Venkataraman (Retd)  
Registrar (ACDS)  
Sec'y

*R. K. V. Ramana Reddy*  
(Dr. K V Ramana Reddy)  
Principal  
Army College of Dental Sciences





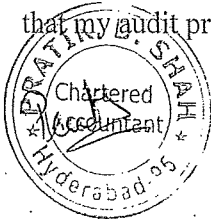
PRATIK DINESH SHAH  
Chartered Accountants  
5-1-757, Bank Street, Koti, Hyderabad-500095 Telangana  
Phone : 9949224433, E-Mail : pratikdshah9@gmail.com

## AUDITORS REPORT

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

I have conducted audit of College Hostel/Mess Account for the period from 01<sup>st</sup> April 2019 to 31<sup>st</sup> March 2020 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.



09/4/21

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 2019-20.
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 2020 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: 11-06-2020**

**For Pratik Dinesh Shah**

**Chartered Accountants**

*Pratik*

**CA Pratik D Shah**

**Proprietor**

**M No: 245242**

**UDIN: 20245242AAAAAG7764**



**HOSTEL INCOME & EXPENDITURE STATEMENT : 31 MAR 20 (2019-20)**

INCOME		EXPENDITURE					
S.No	Details	Total Income from Apr 19 to Mar 20	Total Income upto 31 Mar 20	S.No	Details	Total Exptr from Apr 19 to Mar 20	Total Exptr upto 31 Mar 20
1	Hostel Fee						
	(a) Hostel (Fees) Accommodation & Services	6814995		1	Accommodation & Services	0	
				(a)	Hostel Staff Salaries & festivals	1426642	
				(b)	Security & Consy Staff Wages	3358722	7650938
				(c)	Manjeera Weger Usage charges	2787574	
			8046823	(c)	Laundry (Exptr)	78000	
	(b) Laundry (Fees)	201208					
	(c) Bldg / Infra Development(Fees)	1030620		2	Repairs /Bldg /Infra Development		
2	Misc Indirect Income			(b)	Property	1192020	
	(a) Fines	49710		(a)	Repair / Maint	796687	5936704
	(b) Rent & Allied, Gym, R.O Charges etc.	676780	3445195	(c)	Water Tankers	48800	
	(c) Interest on FDs / Cr Balance	2718705		(d)	Depreciation value of Assets	3899197	
	<b>Total</b>	<b>11492018</b>	<b>11492018</b>		<b>Total</b>	<b>13587642</b>	<b>13587642</b>
					<b>Income over exptr</b>		<b>-2095624</b>

Note : Income over expenditure is Rs. -20,95,624/-  
 However total Income over exptr is of Rs. 18,03,573/- (i.e. depreciation value Rs. 38,99,197 - deficit of 20,95,624)

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

*A. Ashok Venkataraman*  
**Col R Ashok Venkataraman (Retd)**  
 Registrar (ACDS)  
 Sec'bad

*Dr. K V Ramana Reddy*  
**(Dr. K V Ramana Reddy)**  
 Principal  
 Army College of Dental Sciences



# Rathi & Malani

CHARTERED ACCOUNTANTS

317, 3rd FLOOR, SWAPNALOK COMPLEX, SARAJINI DEVI ROAD,  
SECUNDERABAD - 500 003. PH : 040 - 27816017, 040-64606337  
e-mail : info@rathindmalani.com

## AUDITORS REPORT

To,

The Registrar,

Army College of Dental Sciences,

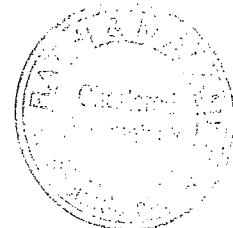
Secunderabad.

We have conducted audit of College Main Account for the period from 01<sup>st</sup> April 2018 to 31<sup>st</sup> March 2019 and audited the attached Balance Sheet, Income and Expenditure Statement along with relevant schedules. These financials are the responsibility of the management. Our responsibility is to express an opinion on these financial statements based on our audit.

We 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. We believe that our audit provides a reasonable basis for our opinion.

We further report that:

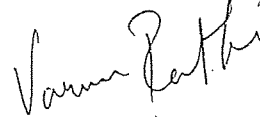
1. We have obtained all the information and explanations, which to the best of our knowledge and belief are necessary for the purpose of audit.
2. In our opinion proper books of accounts were maintained and the entries are properly accounted for. The books are prepared on historical basis and as a going concern.
3. The Balance Sheet and Income and Expenditure Account dealt by this report are in agreement with the books of accounts.



4. Depreciation of previous years has been considered in the current year as per case file number ACDS/411/MS/2018-19 and current year depreciation has been provided as per calculations provided by Annual Stock Taking Board (ASTB) for FY 2018-19.
5. In our opinion and to the best of our 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 2019 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: 30-04-2019

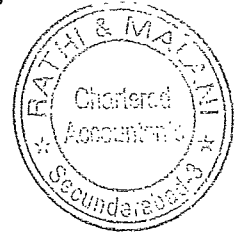
For Rathi and Malani  
Chartered Accountants  
FRN: 003165S



CA Varun Rathi  
Partner

M No: 225607

UDIN: 19225607AAAAAK1538



**COLLEGE : INCOME & EXPENDITURE STATEMENT : MAR 2019 (2018-19)**

INCOME				EXPENDITURE				
Head Code	S.No	Details	Total Income from Apr 18 to Mar 19	Total Income upto 31 Mar 19	Head Code	Details	Total Expd from Apr 18 to Mar 19	Total Expd upto 31 Mar 19
<b>Students</b>								
A	1	Tuition Fee (Human Resources)	31057653		A	1. Human Resources (Faculty & NTS Salaries)	28425071	
	2	Learning Resources	2472570			2. Learning Resources (Library)	1902844	
	3	IT / Computers	482715			3. IT / Computers (Internet, comptr repair/maint)	254283	
	4	Operational Costs	19965603			4. Operational Costs (Adm, Secy, Consy wages & other expdr)	19475452	
	5	Training Related Expenses	521137	57399972		5. Training Related Expenses (Dental eqpt maint&trg mtrl)	625802	51865678
B	6	Student Activities Fees	482165		B	6. Student Activity (Sports)	458470	
C	7	University / DCI / Exam/Affiliation Fee	1918130		C	7. University/DCI /Exam/Affiliation Fee	723756	
D	8	Other Fees	0		D	8. Expd on admissions, Counselling, Placemnts, Industrial Tours	0	
E	9	Development fee	500000		E	Development	0	
F		Misc Income from fines, application fee, xerox, sale of record books, National Wksp, Mandir, Denta Fest etc	545589	545589			0	
<b>Indirect College Income</b>								
G	30% Share of Interest on College Term Deposits & Credit balance.		1972668.50		G	9. Major, Minor repairs / Renovations / additions / Infra Devp/ Property / Prop Tax/GPSB & Solar Power ect.	2411556	
	40% College ARF		2630222	6575554		10. College Projects (Solar Power).	937300	
	30% College Savings		1972663			11. Depreciation value of immovable/ movable assets for Previous year 2017-18 for Rs. 80,00,000/- and for current FY 2018-19 for Rs. 1,03,30,391/-	18330391	26892794
	Bldg/Infra Devp/Property/Rent & allied		1859808	1859808				
	Out Patient Dept (OPD)		10403194	10403194		Out Patient Dept (OPD) Dental Mtrl	4213547	
	<b>GT Total</b>		<b>76784117</b>	<b>76784117</b>		<b>GT Total</b>	<b>77758472</b>	<b>77758472</b>
						<b>Income over expdr (-)</b>	<b>-974355</b>	

Note: As per Balance sheet for the year 2017-18 and 2018-19, the increase is Rs. 1,73,56,353.69. However, the depreciation value for the year 2017-18 and 2018-19 works out Rs. 1,83,50,391/-. Hence net deficit for the year 2018-19 of Rs. (-) 9,74,355/-

**Cg/R Ashok Venkataraman (Retd)**  
Registrar (ACDS)  
Sec'band

**(Dr. K.V Ramana Reddy)**  
Principal  
Arjun College of Dental Sciences

  
**VARUN RATHI**  
PARTNER  
MEM. NO. 225607  
**FOR PARTNER & MALANI**  
Chartered Accountants



# Rathi & Malani

CHARTERED ACCOUNTANTS

317, 3rd FLOOR, SWAPNALOK COMPLEX, SAROJINI DEVI ROAD,  
SECUNDERABAD - 500 003. PH : 040 - 27816017, 040-64606337  
e-mail : Info@rathindmalani.com

## AUDITORS REPORT

To,

The Registrar,

Army College of Dental Sciences,

Secunderabad.

We have conducted audit of College Hostel/Mess Account for the period from 01<sup>st</sup> April 2018 to 31<sup>st</sup> March 2019 and audited the attached Balance Sheet, Income and Expenditure Statement along with relevant schedules. These financials are the responsibility of the management. Our responsibility is to express an opinion on these financial statements based on our audit.

We 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. We believe that our audit provides a reasonable basis for our opinion.

We further report that:

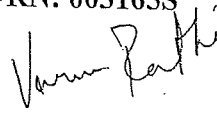
1. We have obtained all the information and explanations, which to the best of our knowledge and belief are necessary for the purpose of audit.
2. In our opinion proper books of accounts were maintained and the entries are properly accounted for. The books are prepared on historical basis and as a going concern.
3. The Balance Sheet and Income and Expenditure Account dealt by this report are in agreement with the books of accounts.



4. Depreciation of previous years has been considered in the current year as per case file number ACDS/411/MS/2018-19 and current year depreciation has been provided as per calculations provided by Annual Stock Taking Board (ASTB) for FY 2018-19.
5. In our opinion and to the best of our 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 2019 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: 30-04-2019

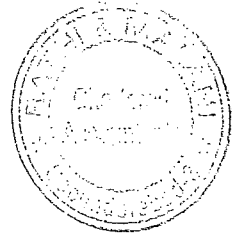
For Rathi and Malani  
Chartered Accountants  
FRN: 003165S



CA Varun Rathi  
Partner

M No: 225607

UDIN: 19225607AAAAAL7088





**ARMY COLLEGE OF DENTAL SCIENCES HOSTEL/MESS ACCOUNT**

**Profit & Loss A/c**

1-April-2018 to 31-March-2019

Particulars	Amount in Rs.	Amount in Rs.	Particulars	Amount in Rs.	Amount in Rs.
Direct Expenses		6710080.00	Direct Incomes		6180580.00
Recreation Facilities			Accommodation & Services		
Almtraah (Property)	53100.00		Hostel Fees	6180580.00	
Bunker Cot (Property)	75520.00		Indirect Incomes		4072010.00
Festivals	32270.00		Laundry / Services	3500.00	
Salary Adm Staff	1189578.00		Fine / Penalty	37250.00	
Security & Conservancy Staff	3369053.00		Guest Room Charges	45800.00	
Tele	10700.00		Gym	28200.00	
Water	1979859.00		Interest on FDs / Cr Balance	3291946.00	
Indirect Expenses		5294975.00	Rent & Allied Charges	656244.00	
Buildings/Infrastructure/Developments			R.O Plant(Collection)	9070.00	
Depreciation on Assets	3436205.00		Nett Loss		1752465.00
Ground Water Testing	16000.00				
Guest Room (Repair/Maint)	17100.00				
Plumbing & Elect Items / Repairs	85340.00				
Property Items	456459.00				
Repair & Maintenance (Infra & Devp)	1244317.00				
R.O Water Plant(Repair/Maint)	12954.00				
Water Tanks (Bore Water)	26600.00				
Messing					
<b>Total</b>		<b>12005055.00</b>	<b>Total</b>		<b>12005055.00</b>

For Rathi and Malani  
Chartered Accountants

FRN: 0031655

*Narain Rathi*

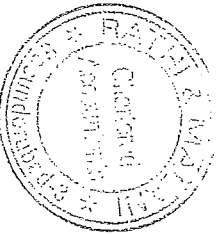
CA Varun Rathi  
Partner

M No: 225607

UDIN: 19225607AAAAAAL7088

Date: 30-04-2019

Place: Secunderabad



*AA Venk*  
Col R Ashok Venkataraman (Retd )  
Registrar (ACDS)  
Sec'bad

*Naraina*  
(Dr. K V Ramana Reddy)  
Principal  
Army College of Dental Sciences



2/499

# Rathi & Malani

CHARTERED ACCOUNTANTS

317, 3rd FLOOR, SWAPNALOK COMPLEX, SAROJINI DEVI ROAD,  
SECUNDERABAD - 500 003, PH : 040 - 27816017, 040-64606337  
e-mail : info@rathianmalani.com

## AUDITORS REPORT

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

We have conducted audit of College Main Account for the period from to 01st April 2017 to 31st March 2018 and audited the attached Balance Sheet, Income and Expenditure Statement along with relevant schedules. These financial statements are the responsibility of the management. Our responsibility is to express an opinion on these financial statements based on our audit.

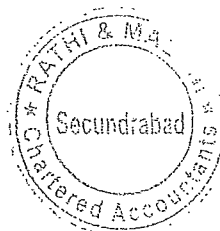
We have conducted our audit in accordance with the Auditing Standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatements. An audit includes examining on test 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 evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

We further report that:

1. We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of audit.
2. In our opinion, proper books of accounts were maintained and the entries are properly accounted for. The accounts 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 our opinion and to the best of our 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 2018 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 : 27-04-2018



For RATHI AND MALANI  
Chartered Accountants

*Varun Rathi*

CA Varun Rathi  
Partner  
M. No. 225607

**COLLEGE : INCOME & EXPENDITURE STATEMENT : MAR 2018 (2017-18)**

INCOME		EXPENDITURE				
Head Code	S.No	Details	Total Income from Apr-17 to Mar-18	Head Code	Details	Total from Apr-17 to Mar-18
<b>Students</b>						
A	1	Tuition Fee (Human Resources)	31334004	A	1. Human Resources	27524408
	2	Learning Resources	1209138		2. Learning Resources	1684945
	3	IT / Computers	448530		3. IT / Computers	355917
	4	Operational Costs	16800507		4. Operational Costs	18614197
	5	Training Related Expenses	398980		5. Training Related Expenses	530297
	6	Student Activities Fees	417030	B	6. Student Activity	313602
	7	University / DCI / Exam/Affiliation Fee	1531870	C	7. University/DCI /Exam/Affiliation Fee	1716724
	8	Other Fees	0	D	8. Expr on admissions, Counselling, Placemnts, Industrial Tours	0
	9	Development fee	0	E	9. Expenditure on major reapirs / Renovations / additions of Infrastructure.	0
		<b>College Fees</b>	<b>52140059</b>		<b>Expr out of Fees</b>	<b>50740090</b>
F		Misc Income from fines, sale of scrap etc	152961		10. Expenditure on College Projects and Asset Replacements.	0
			0		11. Depreciation value of immovable/ movable assets as FDS under College ARF or College Infrastructure Devp Fund	0
		<b>Fees + Misc</b>	<b>52293020</b>		<b>Expr out of Fees + Misc</b>	<b>50740090</b>
<b>College Income</b>						
G	1	40% Share of Interest on College Term Deposits & Credit balance Fund, College Infra Devp Fund, Security Deposits etc) * Interest on College FDS	1500376	G	9. Major reapirs / Renovations / additions /infra / Property and Property Tax @ Rs. 5.28 lakh per year for 2 yrs.	1295254
	2	Out Patient Dept (OPD) GIA or Grants ex Comds /Comd HQ/CSR (allotted on 18 Jul 17)	9764969		10. College Projects and Asset Replacements.	0
			2209000	H	11. Depreciation value of immovable/ movable assets	0
H	1	G/T Total Fees+Misc+40%interest+OPD&GIA) (ie.	65767365	H	Out Patient Dept (OPD) Dental Mtrl: GIA/Frm HQ/Comds/MoU	3500449
				J	G/T Total Income over expenditure (+)	57744793
						80222572

Note : College income over expdtr of Rs. 80,22,572/- for the year 2017-18 is to be transferred to Assete Replacement Fund(ARF) on account of Depreciation value of Property.

**Col R Ashok Venkataraman (Retd)**  
Registrar (ACDS)  
Sec'bad

**(Dr. K.V. Ramana Reddy)**  
Principal  
Army College of Dental Sciences



FOR RATHI & MALANI  
CHARTERED ACCOUNTANTS

*Varun Rathi*  
VARUN RATHI  
PARTNER  
MEM No 225607

*APR 18 (Contd)*



3/499

# Rathi & Malani

CHARTERED ACCOUNTANTS

317, 3rd FLOOR, SWAPNALOK COMPLEX, SAROJINI DEVI ROAD,  
SECUNDERABAD - 500 003. PH : 040 - 27816017, 040-64606337  
e-mail : info@rathiamalani.com

## AUDITORS REPORT

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

We have conducted audit of Hostel / Mess A/c for the period from 01st April 201 to 31st March 2018 and audited the attached Balance Sheet, Income and Expenditure Statement along with relevant schedules. These financial statements are the responsibility of the management. Our responsibility is to express an opinion on these financial statements based on our audit.

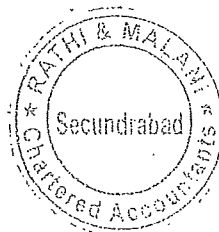
We have conducted our audit in accordance with the Auditing Standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatements. An audit includes examining on test 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 evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

We further report that:

1. We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of audit.
2. In our opinion, proper books of accounts were maintained and the entries are properly accounted for. The accounts 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 our opinion and to the best of our 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 2018 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 : 27-04-2018



For RATHI AND MALANI  
Chartered Accountants

*Varun Rathi*  
CA Varun Rathi  
Partner  
M. No. 225607

**HOSTEL : INCOME & EXPENDITURE STATEMENT : 2017-18**

INCOME		EXPENDITURE		Total from Apr '17 to Mar '18		
Head Code	S.No	Details	Total Income from Apr 17 to Mar 18	Head Code	Details	Total from Apr '17 to Mar '18
	1	Hostel Charges/Fee	7776250	1	Accommodation & Services	6315752
	2	Messing	8283091	2	Messing & Catering Services	7672250
	3	Recreational Facilities	0	3	Recreational Facilities and Wi-Fi/Internet & Misc	40120
	4	Laundry/Services	50000	4	Laundry/Other Services	40000
	5	Development fee	0	5	Buildings/Infrastructure Development	0
	6	Misc Income (Fines, Rent & Allied charges)	973043	*	Furniture & Other Property Items	390087
	7	Interest on Hostel FDS/Credit balance	2394357	*	Room Inventories & other repairs	323744
			0	*	Depreciation value of assets as FDS	
		<b>Total</b>	<b>19476741</b>		<b>Total</b>	<b>14781953</b>
		Less Messing	8283091		Less Messing	7672250
		<b>Total</b>	<b>11193650</b>		<b>Total</b>	<b>7109703</b>
					<b>Income over expdtr (+)</b>	<b>4083946</b>
		(a) Adv Messing charges	749027			
		(b) College Main Alc (SY CH)	146685			
		(c) Student Run Mess (SY Cr)	167455			
		(d) Depreciation Value	500000			
		<b>Total</b>	<b>12756817</b>		<b>Total</b>	<b>7109703</b>
					<b>Total Increase in assets / Liabilities</b>	<b>5647113</b>

Col R Ashok Venkataraman (Retd)  
Registrar (ACDS)  
Sec'bad

*(Handwritten Signature)*

(Dr. K V Ramana Reddy)  
Principal  
Army College of Dental Sciences

*(Handwritten Signature)*



FOR RATHI & MALANI  
CHARTERED ACCOUNTANTS  
*(Handwritten Signature)*  
VARUN RATHI  
PARTNER  
MEM No 225607

*(Handwritten Signature)*



# Rathi & Malani

CHARTERED ACCOUNTANTS

317, 3rd FLOOR, SWAPNALOK COMPLEX, SAROJINI DEVI ROAD,  
SECUNDERABAD - 500 003. PH : 040 - 27816017 , 64606337  
e-mail : info@rathiamalani.com

## AUDITORS REPORT

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

We have conducted audit of College Main Account for the period from to 01st April 2016 to 31st March 2017 and audited the attached Balance Sheet, Income and Expenditure Statement along with relevant schedules. These financial statements are the responsibility of the management. Our responsibility is to express an opinion on these financial statements based on our audit.

We 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 evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

We further report that:

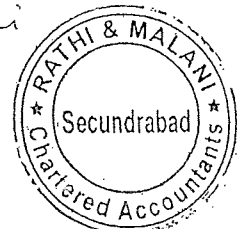
1. We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of audit.
2. In our opinion, proper books of accounts were maintained and the entries are properly accounted for. The accounts are prepared on historical basis and as 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 our opinion and to the best of our 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 2017 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 : 15/4/2017

For RATHI AND MALANI  
Chartered Accountants

*Varun Rathi*  
CA Varun Rathi  
Partner  
Mem No. 225607

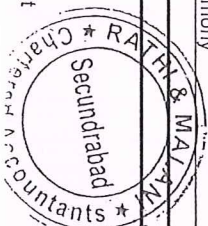


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COLLEGE MAIN A/C FOR 2016-17

SOURCE	INCOME		DETAILS OF EXPD		EXPENDITURE	
	College	Amount	College	Amount	College	Amount
Tuition Fee from students	38200000	38200000	Salaries	33712613		33712613
Registration/Affiliation fee	3400000	3463300	Registration/Affiliation	3226000		3226000
Exam fee	63300					
Library	680000	680000	Library	1523016		1523016
Bldg Maint	935000	935000	Bldg Maint	213957		213957
Sports	400000	400000	Sports	149099		149099
Transport	1507800	1507800	Transport	840311		840311
Dental Mtrl & Dental Eqpt Maint	1590000	1590000	Dental Eqpt Maint & Dental Mtrl	2628305		2628305
Elect & Water	3775000	3775000	Elect, Water bills & Repairs	4427950		4427950
Contingency(Incl WI-FI)	2102000	2102000	Contingency Adm, Advt, Articals, CA, CDE, Comptr Maint, Denta Fest, Graduation, eqpt repairs, Exams, Insp, Festivals, Office Cont, Postage, Printing & Sty, Cable connection, Temp Duty, Visits, Washing chs, Tele, Wi-fi, Xerox AMC & National/International pgme & C-WAT etc. Property Items (Part of Contingency)	3190751		3190751
Misc Income		508882				
Fines	41850					
SBI ATM Rent	85000					
Coffee Machine	9395					
Xerox charges & sale of R/books	96342					
Mandir	10280					
CDE & NAAC Re-imburement of expdr	46415					
C-WAT	219600					
40% share of Interest on College Main A/c FDS/Gr	1678498	1678498				
OPD	10135332	10135332				
For Grant-In-Aid	2350000	2350000				
For Graduation Ceremony	730364	730364				
Total	64975812	64975812	Total	49912002		49912002
Funds allotted / received from HQ AWES						
For Grant-In-Aid	2350000	2350000				2350000
For Graduation Ceremony	730364	730364				730364
Total	68056176	68056176	Total	2350000		2350000
			Income over expdr (+) / (-)	730364		730364
				15063810		15063810

For RATHI & MALANI  
Chartered Accountants  
MEM. NO. 22560



(K.G. Menon)  
Col (Retd)  
Rdgs/Strar

For  
Army College of Dental Sciences  
(Dr. K.V. Ramana Reddy)  
Principal



# Rathi & Malani

CHARTERED ACCOUNTANTS

317, 3rd FLOOR, SWAPNALOK COMPLEX, SAROJINI DEVI ROAD,  
SECUNDERABAD - 500 003. PH : 040 - 27816017 , 64606337  
e-mail : info@rathiamalani.com

## AUDITORS REPORT

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

We have conducted audit of Hostel / Mess A/c for the period from to 01st April 2016 to 31st March 2017 and audited the attached Balance Sheet, Income and Expenditure Statement along with relevant schedules. These financial statements are the responsibility of the management. Our responsibility is to express an opinion on these financial statements based on our audit.

We 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 evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

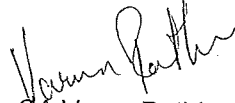
We further report that:

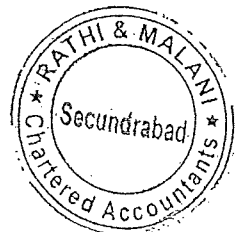
1. We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of audit.
2. In our opinion, proper books of accounts were maintained and the entries are properly accounted for. The accounts are prepared on historical basis and as 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 our opinion and to the best of our 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 2017 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 : 15/04/2017

For RATHI AND MALANI  
Chartered Accountants

  
CA Varun Rathi  
Partner  
M. No. 225607





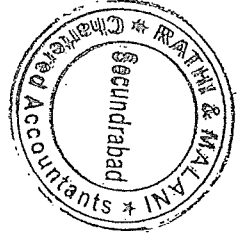
Army College of Dental Sciences  
Jai Jawahar Nagar  
Secunderabad  
Telangana

INCOME EXPENDITURE OF HOSTEL/MESS A/C FOR 2016-17.

SOURCE	INCOME		EXPENDITURE		Total
	Hostel	Total	DETAILS OF EXPDR	Amount	
Hostel Fee incl 5 yr	5344272	5344272	Salaries (a) Staff Salaries (b) Security & Conservancy wages	2553247 1926327	4479574
Mess charges	7164027	7164027	Mess bills incl mess staff wages Bldg Maint Elect & Water Bills (Bore & Drinking) Contingency Other repairs(cable TV,Gym etc) Property items	7224232 348947 2143968 176732 60950 115782	7224232 348947 2143968 176732 60950 115782
Misc Income		2852131.00			176732
Guest Room Charges	6276.00				60950
Rent & Allied (incl md acen)	96858.00				0
Interest on Hostel FD's	836215				0
	1912783				0
Total	15360430	15360430	Total	14373453	14373453
			Gross Surp(+)/Defil(-)		986977

For RATHI & MALANI  
Chartered Accountants  
Varun Rathi

Varun Rathi  
Chartered Accountant  
M.No:225607



(KG Monon)  
Registrar  
Army College of Dental Sciences

(Dr. K V Ramana Reddy)  
Principal  
Army College of Dental Sciences