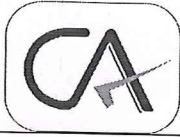


**Expenditure Incurred on
Maintenance of Physical
Facilities and Academic Support
Facilities Duly Audited and
Certified by the Chartered
Accountant**



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 summary of amounts incurred on maintenance of physical facilities and academic support facilities during the last five years i.e. from 2016-17 to 2020-21.

Year of expenditure	Expenditure on maintenance of academic facilities (excluding salary for human resources) (INR in Lakh)	Expenditure on maintenance of physical facilities (excluding salary for human resources) (INR in Lakh)	Total expenditure incurred on maintenance of Physical facilities and Academic facilities excluding salaries (INR in lakhs)
2020-21	12.21	262.97	275.18
2019-20	17.69	323.27	340.97
2018-19	13.50	316.47	329.97
2017-18	22.47	273.75	296.22
2016-17	32.26	158.22	190.48
Total	98.13	1334.68	1432.81

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

Chartered Accountant

CA PRATIK .D. SHAH

Mem.No. 245242

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

Col PG Krishna (Retd)

Registrar

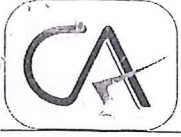
Army College of Dental Sciences

(Dr. S Subramanya Sharma)

Principal

Army College of Dental Sciences

**Balance Sheet Highlighting the
Expenditure Incurred on
Maintenance of Physical
Facilities and Academic Support
Facilities Duly Audited and
Certified by the Chartered
Accountant**



PRATIK DINESH SHAH

Chartered Accountants

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

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

4.5.1 2020-21

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 2020 to 31st 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 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.

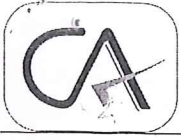


Pratik



Principal

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 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 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 31st March 2021 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: 27-04-2021

For Pratik Dinesh Shah

Chartered Accountants

CA Pratik D Shah

Proprietor

M No: 245242

UDIN: 21245242AAAAAN5366



PRINCIPAL

**Army College of Dental Sciences
Secunderabad-500 087.**

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

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 Expdr from Apr 20 to Mar 21	Total Expdr upto 31 Mar 2021			
Students											
A	1	Tuition Fee (Human Resources)		37462785	A	1. Human Resources (Faculty & NTS Salaries)		35800407			
	2	Learning Resources (Library) (Fees)				2. Learning Resources (Library)			625344		
	3	IT / Computers (Fees)				3. IT / Computers				1012126	
	4	Operational Costs (Fees)				(Internet,comptr repair/maint)					16943731
	5	Training Related (Fees)				4. Operational Costs (Adm, Sectry, Consy wages & other expdr)					
B	6	Student Activities (Sports)(Fees)		58867767		5. Training Related Expenses (Dental eqpt maint&trg mtrl)		193091			
C	7	UHS / DCI / Exam/Affiliation(Fees)			B	6. Student Activity (Sports)			795000		
D	8	Other Fees			C	7. University/DCI / Exam/Affiliation Fee				297894	
E	9	Bldg / Infra Development(Fees)			D	8. Expdr on admissions, Counselling, Placemnts, Industrial Tours			0		
F		Misc Income from fines, application fee, xerox,sale of record books, National Wksp,Mandir,Denta Fest etc (OP Cost)		E	9. Bldg Repairs/ Infra Devp / Property		0				
Indirect College Income				75247		Misc Adm expdr bills (part of OP Cost)			0		
G	10	Interest on FDs / Cr balance				10. Property Tax.					
				7837628	G	10. Bank charges	537932	537932			
	11	Out Patient Dept (OPD)				10. Depreciation value of immovable/movable assets		0			
	12	Bldg/Infra Devp/SBI ATM/Rent&allied		4552603		11. Out Patient Dept (OPD) Dental Mtrl	7345458	7345458			
				236022	12		2485007.2	2485007.2			
		G/Total		71569268		G/Total	0	0			
						Income over Expdr/Expdr over Income	66415302	66415302			
								5153966			

Note : Income over Expenditure as on 31 Mar 2021 is Rs.51,53,966/-.
However the total income is Rs.51,53,966/-.

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/-).

Pratik

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

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



PRINCIPAL
Army College of Dental Sciences
Sec. 180, 500, Hyderabad



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 2020 to 31st 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.



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 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 31st 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

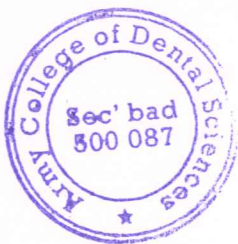
Chartered Accountants

CA Pratik D Shah

Proprietor

M No: 245242

UDIN: 21245242AAAAAO4180



PRINCIPAL
Army College of Dental Sciences
Secunderabad-500 087.

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

INCOME			Total Income upto 31 Mar 2021	EXPENDITURE			Total Expdr upto 31 Mar 2021
S.No	Details	Total Income from Apr 20 to Mar 21		S.No	Details	Total Expdr from Apr 20 to Mar 21	
1	Hostel Fee						
	(a) Hostel (Fees) Accommodation & Services	6228962	7906334	1	Accommodation & Services	81370	5739181
		0			(a) Hostel Staff Salaries & festivals	1154939	
		0			(b) Security & Conso Staff Wages (Inl 3% increment)	2652171	
		0			(c) Manjeera Wager Usage charges	1850701	
	(b) Laundry (Fees)	204121			(c) Laundry (Expdr)	96800	
	(c) Bldg / Infra Development(Fees)	1473251		2	Repairs /Bldg / Infra Development	0	5804453
2	Misc Indirect Income				(a) Property	169468	
	(a) Fines	9750	9750		(b) Repair / Maint	1537051	
	(b) Electricity Charges	12617	12617		(c) Catering/Mess Staff Services	0	
					(d) Messing	0	
	(b) Rent & Allied, Gym, R.O Charges etc.	51859	51859		(e) Depreciation value of Assets	4097934	9800
	(c) Interest on FDs / Cr Balance	2678308	2678308		(f) Maint / Misc etc	9800	
	Total	10658868	10658868		Total	11650234	11650234
					Income over expdr		-991366

However total

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/-

[Signature]
PRINCIPAL

**Army College of Dental Sciences
Secunderabad-500 087.**

[Signature]
OFFG. REGISTRAR
A.C.D.S. SECUNDERABAD



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

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

[Signature]

4.5.1

2019-20

**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 2019 to 31st 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 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.

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

04.07.21

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 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 31st 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

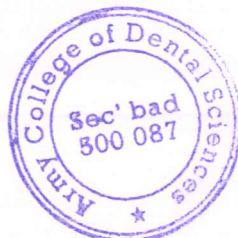
Proprietor

M No: 245242

UDIN: 20245242AAAAAD9978



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



05 of 21

COLLEGE INCOME & EXPENDITURE STATEMENT : 31 MAR 2020 (2019-20)

INCOME			EXPENDITURE			Total Income upto Mar 20	Total Expendr upto 31 Mar 20
Head Code	S.No	Details	Head Code	Details	Total Expendr from Apr 19 to Mar 20		
Students							
A	1	Tuition Fee (Human Resources)	A	1. Human Resources & NTS Salaries	(Faculty)	34955773	59127800
	2	Learning Resources (Library) (Fees)		2. Learning Resources (Library)		191897	
	3	IT / Computers (Fees)		3. IT / Computers (Internet,compr repair/maint)		284830	
	4	Operational Costs (Fees)		4. Operational Costs (Adm, Sectry, Consy wages & other expdr)		19877593	
	5	Training Related (Fees)		5. Training Related Expenses (Dental eqpt maint&trq mtrl)		572809	
B	6	Student Activities (Sports)(Fees)	B	6. Student Activity (Sports)		109709	
C	7	UHS / DCI / Exam/Affiliation(Fees)	C	7. University/DCI /Exam/Affiliation Fee		1196563	
D	8	Other Fees	D	8. Expdr on admissions, Counselling, Placemnts, Industrial Tours		0	
E	9	Bldg / Infra Development(Fees)	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)		Misc Adm expdr bills (part of OP Cost)		231099	231099
Indirect College Income							
				10. Prop Tax.		537932	537932
G	10	Interest on FDs / Cr balance	G	10. Bank charges .		1811	1811
				10. Depreciation value of immovable/ movable assets		8028862	8028862
	11	Out Patient Dept (OPD)		11. Out Patient Dept (OPD) Dental Mtrl		4143927	4143927
	12	Bldg/Infra Devp/SBI ATM /Rent & allied		12		0	0
	13	GIA or Grants Ex-Comds/HQ/CSR		13. GIA or Grants Ex-Comds/HQ/CSR		0	0
		G/Total		G/Total		72071431	72071431
				Income over Expdr / Expdr over Income			3189236

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

PRINCIPAL
Army College of Dental Sciences
Secunderabad-500 087.

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



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

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

07 of 21



PRATIK DINESH SHAH

Chartered Accountants

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

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

AUDITORS REPORT

To,

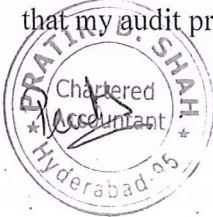
The Registrar,


Army College of Dental Sciences,

Secunderabad.

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




PRINCIPAL
Army College of Dental Sciences
Secunderabad-500 087. 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 31st 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

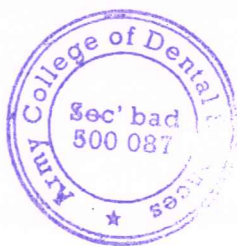



CA Pratik D Shah

Proprietor

M No: 245242

UDIN: 20245242AAAAAG7764




PRINCIPAL
Army College of Dental Sciences
Secunderabad-500 087.

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 Expdr from Apr 19 to Mar 20	Total Expdr upto 31 Mar 20
1	Hostel Fee						
	(a) Hostel (Fees) Accommodation & Services	6814995		1	Accommodation & Services	0	
		0			(a) Hostel Staff Salaries & festivals	1426642	
		0	8046823		(b) Security & Consoy Staff Wages	3358722	7650938
		0			(c) Manjeera Wager Usage charges	2787574	
	(b) Laundry (Fees)	201208			(c) Laundry (Expdr)	78000	
	(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	
	(b) Rent & Allied, Gym, R.O Charges etc.	676780	3445195		(c) Water Tankers	48800	5936704
	(c) Interest on FDs / Cr Balance	2718705			(d) Depreciation value of Assets	3899197	
	Total	11492018	11492018		Total	13587642	13587642
					Income over expdr		-2095624

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

Pratik

CA PRATIK .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



Ashok

PRINCIPAL
Army College of Dental Sciences
Secunderabad-500 095

12-57-21



Rathi & Malani

CHARTERED ACCOUNTANTS

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

AUDITORS REPORT

To,

The Registrar,

Army College of Dental Sciences,

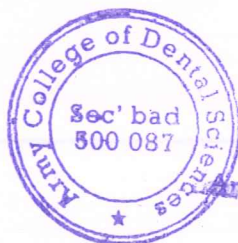
Secunderabad.

We have conducted audit of College Main Account for the period from 01st April 2018 to 31st 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.



[Signature]

PRINCIPAL

Army College of Dental Sciences
Secunderabad-500 087.



OK 21

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 31st 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 Rath and Malani
Chartered Accountants
FRN: 003165S

Varun Rath

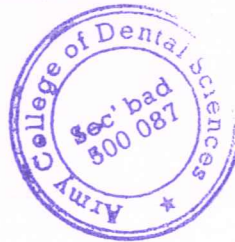
CA Varun Rath
Partner

M No: 225607

UDIN: 19225607AAAAAK1538



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



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

INCOME			EXPENDITURE		
Head Code	S.No	Details	Total Income upto 31 Mar 19	Head Code	Details
Students					
A	1	Tuition Fee (Human Resources)	31057653	A	1. Human Resources (Faculty & NTS Salaries)
	2	Learning Resources	2472570		2. Learning Resources (Library)
	3	IT / Computers	482715		3. IT / Computers (Internet, computer repair/maint)
	4	Operational Costs	19965603		4. Operational Costs (Adm, Secy, Consy wages & other expdr)
	5	Training Related Expenses	521137		5. Training Related Expenses (Dental eqpt maint&trg mtr)
B	6	Student Activities Fees	482165	B	6. Student Activity (Sports)
C	7	University / DCI / Exam/Affiliation Fee	1918130	C	7. University/DCI / Exam/Affiliation Fee
D	8	Other Fees	0	D	8. Expdr on admissions, Counselling, Placemnts, Industrial Tours
E	9	Development fee	500000	E	Development
F		Misc Income from fines, application fee, xerox, sale of record books, National Wksp, Mandir, Denta Fest etc	545589		
Indirect College Income					
G		30% Share of Interest on College Term Deposits & Credit balance.	1972668.50		9. Major, Minor repairs / Renovations / additions / Infra Devp/ Property / Prop Tax/GPSB & Solar Power ect.
		40% College ARF	2630222		10. College Projects (Solar Power)
		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/-
		Blgd/Infra Devp/Property/Rent & allied	1859808		
		Out Patient Dept (OPD)	10403194		Out Patient Dept (OPD) Dental Mtrl
		G/Total	76784117		G/Total
					Income over expdr (-)
					-974355
					77758472
					25892794
					51865678

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. 1,03,30,391/- Hence net deficit for the year 2018-19 of Rs. (-) 9,74,355/-

For RATHI & MALANI
Chartered Accountants



VARUN RATHI
PARTNER
MEM. No. 225607

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



PRINCIPAL
Army College of Dental Sciences
Secunderabad-500087



Rathi & Malani

CHARTERED ACCOUNTANTS

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

AUDITORS REPORT

To,

The Registrar,

Army College of Dental Sciences,

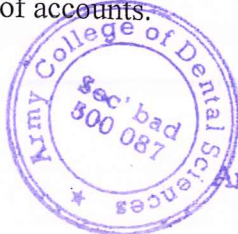
Secunderabad.

We have conducted audit of College Hostel/Mess Account for the period from 01st April 2018 to 31st 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.



[Signature]

PRINCIPAL

Army College of Dental Sciences
Secunderabad-500 087



09/04/21

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 31st 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

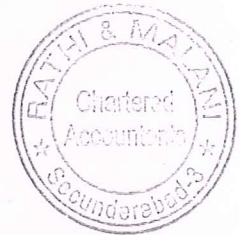
For Rathni and Malani
Chartered Accountants
FRN: 003165S

Varun Rathni

CA Varun Rathni
Partner

M No: 225607

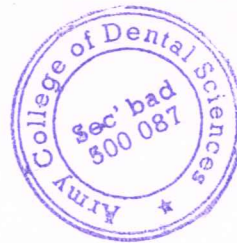
UDIN: 19225607AAAAAL7088



[Signature]

PRINCIPAL

Army College of Dental Sciences
Secunderabad-500 087.



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		
Almitrah (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					
Total		12005055.00	Total		12005055.00

For Rathi and Malani
Chartered Accountants

FRN: 0031655

CA Varun Rathi
Partner

M No: 225607

UDIN: 19225607AAAAAL7088

Date: 30-04-2019

Place: Secunderabad

Col R Ashok Vankataraman (Reid)
Registrar (ACDS)
Sec'bad

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



[Signature]



PRINCIPAL
Army College of Dental Sciences
Secunderabad

12 of 21

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		
Almirah (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	
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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					
Total		12005055.00	Total		12005055.00

For Rathi and Malani
Chartered Accountants
FRN: 0031655

Varun Rathi

CA Varun Rathi
Partner

M No: 225607

UDIN: 19225607AAAAAL7088

Date: 30-04-2019

Place: Secunderabad



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



Shubha

PRINCIPAL
Army College of Dental Sciences
Secunderabad-500 087

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

Varun



2/499
4.5.1
2017-18
Rathi & Malani

CHARTERED ACCOUNTANTS

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



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



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
Students					
A	1	Tuition Fee (Human Resources)	3134004	A	1. Human Resources
	2	Learning Resources	1209138		2. Learning Resources
	3	IT / Computers	448530		3. IT / Computers
	4	Operational Costs	16800507		4. Operational Costs
	5	Training Related Expenses	398980		5. Training Related Expenses
B	6	Student Activities Fees	417030	B	6. Student Activity
C	7	University / DCI / Exam/Affiliation Fee	1531870	C	7. University/DCI /Exam/Affiliation Fee
D	8	Other Fees	0	D	8. Expend on admissions, Counselling, Placements, Industrial Tours
E	9	Development fee	0	E	9. Expenditure on major repairs / Renovations / additions of Infrastructure.
		College Fees	52140059		Expend out of Fees
F		Misc Income from fines, sale of scrap etc	152961		10. Expenditure on College Projects and Asset Replacements.
			0		11. Depreciation value of immovable/ movable assets as FDs under College ARF or College Infrastructure Devp Fund
		Fees + Misc	52293020		Expend out of Fees + Misc
College Income			0		50740090
G	1	40% Share of Interest on College Term Deposits & Credit balance (College Fund, College Infra Devp Fund, Security Deposits etc)	1500376	G	9. Major repairs / Renovations / additions /Infra / Property and Property Tax @ Rs. 5.28 lakh per year for 2 yrs.
		Interest on Refundable Security	0		10. College Projects and Asset Replacements.
		* Interest on College FDs	0		11. Depreciation value of immovable/ movable assets
	2	Out Patient Dept (OPD)	9764969		Out Patient Dept (OPD) Dental.Mtrl
H	1	GIA or Grants ex Comds /Comd HQ/CSR (allotted on 18 Jul 17)	2209000	H	GIA/Fmn HQ/Comds/MoU
		G/Total	65767365		G/Total
		Fees+Misc+40%interest+OPD&GIA	65767365		Fees+Misc+Depreciation+OPD&GIA
				J	Income over expenditure (+)
					8022572

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

Col R Ashok Venkataraman (Retd)

Registrar (AGDS)

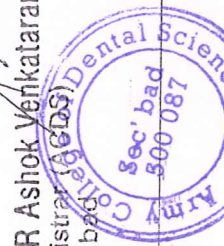
Sec'bad

(Dr. K V Ramana Reddy)

Principal

Army College of Dental Sciences

Army College of Dental Sciences
Secunderabad-500 087.

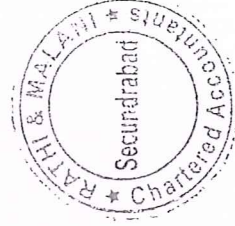


Appx 15 Conts

For RATHI & MALANI
CHARTERED ACCOUNTANTS

Varun Pathi
VARUN RATHI
PARTNER

MEM No 225607



03/10



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.

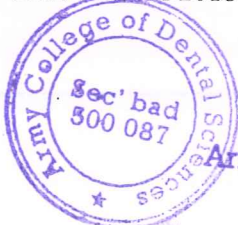
We have conducted our audit in accordance with the Auditing Standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatements. An audit includes examining on test 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:

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 - 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



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



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	
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	
	Total	19476741	Total	14781953
	Less Messing	8283091	Less Messing	7672250
	Total	11193650	Total	7109703
	(a) Adv Messing charges	749027	Income over expdr (+)	4083946
	(b) College Main A/c (Sy Cr)	146685		
	(c) Student Run Mess (Sy Cr)	167455		
	(d) Depreciation Value	500000		
	Total	12756817	Total	7109703
			Total increase in assets / Liabilities	5647113

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



PRINCIPAL
Army College of Dental Sciences
Secunderabad-500 087.

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



For RATHI & MALANI
CHARTERED ACCOUNTANTS

Varun Rathi
VARUN RATHI
PARTNER
MEM No 225607



Rathi & Malani

CHARTERED ACCOUNTANTS

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

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 - 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 : 13/4/2017



Handwritten signature

PRINCIPAL
Army College of Dental Sciences

For RATHI AND MALANI
Chartered Accountants

Handwritten signature of Varun Rath

CA Varun Rath
Partner

Mem No. 225607

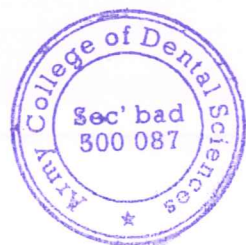


03 of 12

COLLEGE MAIN A/C FOR 2016-17

INCOME		EXPENDITURE	
SOURCE	Amount	DETAILS OF EXPD	Amount
Tuition Fee from students	38200000	Salaries	33712613
Registration/Affiliation fee	3400000	Registration/Affiliation	3226000
Exam fee	63300		
Library	680000	Library	1523016
Bldg Maint	935000	Bldg Maint	213957
Sports	400000	Sports	149099
Transport	1507800	Transport	840311
Dental Mtrl & Dental Eqpt Maint	1590000	Dental Eqpt Maint & Dental Mtrl	2628305
Elect & Water	3775000	Elect, Water bills & Repairs	4427950
Contingency(Incl WI-Fi)	2102000	Contingency	3190751
		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)	
Misc Income	508882		
Fines	41850		
SBI ATM Rent	85000		
Coffee Machine	9395		
Xerox charges & sale of R/books	96342		
Mandir	10280		
CDE & NAAC Re-imbursement of expdr	46415		
C-WAT	219600		
40% share of Interest on College Main A/c FDs/Cr	1678498		
OPD			
	10135332		
	10135332		
Total	64975812	Total	49912002

Funds allotted / received from HQ AWES			
For Grant-in-Aid	2350000	2350000	2350000
For Graduation Ceremony	730364	730364	730364
Total	68056176	68056176	52992366
Income over expdr (+) / (-)		15063810	



PRINCIPAL
Army College of Dental Sciences
Secunderabad-500 087.

For RATHI & MALANI
Chartered Accountants

Varun Rathi

MEM. No. 225607



Varun Rathi
Chartered Accountant
M No-225607

(K.G Menon)
Col (Retd)
Registrar

For
Army College of Dental Sciences

(Dr. K V Ramana Reddy)
Principal

08/4/2



Rathi & Malani

CHARTERED ACCOUNTANTS

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

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We further report that:

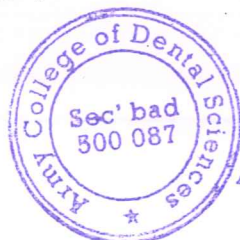
1. We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of audit.
2. In our opinion, proper books of accounts were maintained and the entries are properly accounted for. The accounts are prepared on historical basis and as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

Varun Rathi
CA Varun Rathi
Partner
M. No. 225607



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



08 of 12

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 EXPDRE	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			
Guest Room Charges	6275.00				
Rent & Allied (incl md accon)	96858.00				
Interest on Hostel FD's	836215				
	1912783				
Total	15360430	15360430	Total	14373453	14373453
			Gross Surp(+)/Defi(-)		986977

For RATHI & MALANI
Chartered Accountants

Varun Rath

VARUN RATHI
PARTNER
MEM. No. 225607

Varun Rathi
Chartered Accountant
M.No:225607



(Signature)

For
Army College of Dental Sciences
(KG Menon)
Registrar
Army College of Dental Sciences

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



(Signature)
PRINCIPAL
Army College of Dental Sciences
Secunderabad-500 087.