

# Auditors report





## ARMY COLLEGE OF DENTAL SCIENCES

Chennapur –CRPF Road , Jai Jawaharnagar Post, Secunderabad – 500 087, Telangana  
Ph: +914029708384, 9347411942

Website: [www.acds.co.in](http://www.acds.co.in) Email : [army\\_c@rediffmail.com](mailto:army_c@rediffmail.com)

NAAC Accredited 'A' & Certified ISO 9001 : 2015 & ISO 14001 : 2015



PRATIK DINESH SHAH

Chartered Accountants

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

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

6.2.20 2019-20

### 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 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 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.



04/21





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I further report that:

1. I have obtained all the information and explanations, which to the best of our knowledge and belief are necessary for the purpose of audit.
2. In my opinion proper books of accounts were maintained and the entries are properly accounted for. The books are prepared on historical basis and as a going concern.
3. The Balance Sheet and Income and Expenditure Account dealt by this report are in agreement with the books of accounts.
4. Current year depreciation has been provided as per calculations provided by Annual Stock Taking Board (ASTB) for FY 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 Accountant

*Pratik*



CA Pratik D Shah

Proprietor

M No: 245242

UDIN: 20245242AAAAAD9978



PRINCIPAL

Army College of Dental Sciences  
Secunderabad-500 087.

05/06/21

*Principal*  
PRINCIPAL  
Army College of Dental Science  
Secunderabad-500 087.



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INCOME			EXPENDITURE					
Head Code	S.N Code	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		A	1. Human Resources & NTS Salaries	34955773	
	2	Learning Resources (Library) (Fees)	1658517			2. Learning Resources (Library)	191897	
	3	IT / Computers (Fees)	492542			3. IT / Computers (Internet,compr repair/maint)	284830	
	4	Operational Costs (Fees)	16040140	57566045		4. Operational Costs Secry, Consy/wages & other expdr (Adm.)	19877593	59127800
	5	Training Related (Fees)	392206			5. Training Related Expenses (Dental eqpt maint&trg mnt)	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	635352		Misc Adm expdr bills (part of OP Cost)	231099	237099
<b>Indirect College Income</b>								
G	10	Interest on FDs / Cr balance	6026983	6026983	G	10. Prop Tax.	537932	537932
						10. Bank charges .	1811	1811
						10. Depreciation value of immovable/ movable assets	8028662	8028662
	11	Out Patient Dept (OPD)	10622968	10622968		11. Out Patient Dept (OPD) Dental Mtrl	4143927	4143927
	12	Bldg/Infra Devp/SBI ATM /Rent & allied	389319	389319		12		0
	13	GIA or Grants Ex-Comds/HQ/CSR	0	0		13. GIA or Grants Ex-Comds/HQ/CSR	0	0
		<b>G/Total</b>	<b>75260667</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/-)

**Col R Ashok Venkataraman (Retd)**  
 Registrar (ACDS)  
 Sec 500

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

07/02/21