

S.4.2 2020-21



**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 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.

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.



**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 31<sup>st</sup> 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**



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

**BALANCE SHEET AS ON 31 MAR 2020 & 31 MAR 2021 : COLLEGE MAIN ACCOUNT**

Liabilities	31-Mar-20	31-Mar-21	Assets	31-Mar-20	31-Mar-21
Capital / Property Value (AWES)	88232241.00	83134570.00	Property	88232241.00	83134570.00
Security Deposit (Students & Staff)	14216396.00	14022677.00	Cash in Hand	24233.20	21596.20
Human Resources (Faculty & NTS Salaries)	23574781.46	25583159.02	Cash in Bank	4956583.08	8856154.25
Learning Resources(Library)	2517788.75	3088945.05	FDR	102169784.00	107723061.00
IT & Computers	1118909.00	573883.00	Sundry Dr	403664.00	442722.00
Operational Cost (Adm, Security, Consoy pay, Elect, Veh & othe expdr)	6154691.20	6561132.30			
Training Related (Dental Mtrl Students)	2813933.95	3098021.82			
Student Activities (Sports)	1227467.00	1348276.00			
University/DCI/Exam fees	1658016.85	658920.85			
Repair, Maint, Property, Tax & Infra Devp	1461060.25	1986914.25			
Inteest on FDs/Cr balance	171.71	799.98			
Out Patient Dept (OPD) College	15367130.44	17434726.51			
Leave Encashment and Ex-Gratia	5435494.54	6437336.54			
ARF (College Main A/c)	23538692.00	25182864.00			
College Savings	7785277.50	10136377.50			
Fine / Penalty	423215.63	453765.63			
Alumni Fund	261238.00	397738.00			
Sundry Creditor	0.00	77996.00			
<b>Total</b>	<b>195786505.28</b>	<b>200178103.45</b>	<b>Total</b>	<b>195786505.28</b>	<b>200178103.45</b>

*[Signature]*

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

*[Signature]*

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

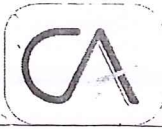


*[Signature]*

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

*[Signature]*  
PRINCIPAL

Army College of Dental Sciences  
Secunderabad-500 06




## 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.



  
PRINCIPAL  
Army College of Dental Sciences  
Secunderabad-500 087.

04/4/21



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 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**



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

05/6/21

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

**BALANCE SHEET AS ON 31 MAR 2019 & 31 MAR 2020 : COLLEGE MAIN ACCOUNT**

Liabilities	31-Mar-19	31-Mar-20	Assets	31-Mar-19	31-Mar-20
Capital / Property Value (AWES)	92815771.00	88232241.00	Property	92815771.00	88232241.00
Security Deposit (Students & Staff)	13109259.00	14216396.00	Cash in Hand	13652.20	24233.20
Human Resources (Faculty & NTS Salarie	22531151.35	23574781.46	Cash in Bank	3498745.03	4956583.08
Learning Resources(Library)	1051168.75	2517788.75	FDR	92757784.00	102169784.00
IT & Computers	911197.00	1118909.00	Sundry Dr	416058.00	403664.00
Operational Cost (Adm, Security, Conso	8319910.14	6154691.20			
pay, Elect, Veh & othe expdr)					
Training Related (Dental Mtrl Students)	2994534.95	2813933.95			
Student Activities (Sports)	951543.00	1227467.00			
University/DCI/Exam fees	1795935.85	1658016.85			
Repair, Maint, Property, Tax & Infra Devp	1819787.25	1461060.25			
Inteeest on FDs/Cr balance	309536.01	171.71			
Out Patient Dept (OPD) College	16288088.26	15367130.44			
Leave Encashment and Ex-Gratia	3946477.54	5435494.54			
ARF (College Main A/c)	14956757.00	23538692.00			
College Savings	627777.50	7785277.50			
Fine / Penalty	312396.63	423215.63			
Alumni Fund	261238.00	261238.00			
Sundry Creditor	849481.00	0.00			
<b>Total</b>	<b>189502010.23</b>	<b>195786505.28</b>	<b>Total</b>	<b>189502010.23</b>	<b>195786505.28</b>

*Reddy*

**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

*K V Ramana*



*Alumb*  
**PRINCIPAL**  
Army College of Dental Sciences  
Sec'bad  
Hyderabad-500 087.





# 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

5.4.2

2018-19

## 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.



  
PRINCIPAL  
Army College of Dental Sciences  
Secunderabad-500 087

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 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**

*Varun Rathi*

**CA Varun Rathi**  
**Partner**

**M No: 225607**

**UDIN: 19225607AAAAAK1538**



*Shubho*  
**PRINCIPAL**  
**Army College of Dental Sciences**  
**Secunderabad-500 0.**



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

**BALANCE SHEET AS ON 31 MAR 2018 & 31 MAR 2019 : COLLEGE MAIN ACCOUNT**

Liabilities	31-Mar-18	31-Mar-19	Assets	31-Mar-18	31-Mar-19
Capital / Property Value (AWES)	0.00	92815771.00	Property	0.00	92815771.00
Security Deposit (Students & Staff)	13516065.00	13109259.00	Cash in Hand	13985.20	13652.20
Human Resources (Faculty & NTS Salaries)	21898560.35	22531151.35	Cash in Bank	3559085.34	3498745.03
Learning Resources(Library)	389722.00	1051168.75	FDR	75550000.00	92757784.00
IT & Computers	682765.00	911197.00	Sundry Dr	207133.00	416058.00
Operational Cost (Adm, Security, Consoy pay, Elect, Veh & othe expdr)	7382295.79	8319910.14			
Training Related (Dental Mtrl Students)	3599199.95	2994534.95			
Student Activities (Sports)	1427845.00	951543.00			
University/DCI/Exam fees	518426.85	1795935.85			
Repair, Maint, Property, Tax & Infra Devp	1248654.50	1819787.25			
Inteest on FDs/Cr balance	281805.17	309536.01			
Out Patient Dept (OPD) College	16399852.26	16288088.26			
Leave Encashment and Ex-Gratia	2924625.04	3946477.54			
ARF (College Main A/c)	4234171.00	14956757.00			
College Savings	4305114.00	6277777.50			
Fine / Penalty	210586.63	312396.63			
Alumni Fund	261238.00	261238.00			
Sundry Creditor	49277.00	849481.00			
<b>Total</b>	<b>79330203.54</b>	<b>189502010.23</b>	<b>Total</b>	<b>79330203.54</b>	<b>189502010.23</b>

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

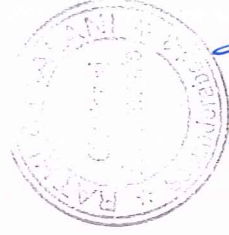
(Dr. KV Ramana Reddy)  
Principal  
Army College of Dental Sciences



For RATHI & MALANI  
Chartered Accountants

*Varun Rathi*

VARUN RATHI  
PARTNER  
MEM. No. 225607



*Shubh*  
PRINCIPAL

Army College of Dental Sciences  
Secunderabad-500 087.

21



# 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.

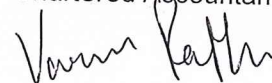
Place : Secunderabad

Date : 27-04-2018

  
PRINCIPAL  
Army College of Dental Sciences  
Secunderabad-500 087.



For RATHI AND MALANI  
Chartered Accountants



CA Varun Rathi  
Partner  
M. No. 225607



APPX B

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

**BALANCE SHEET AS ON 31 MAR 2018 : COLLEGE MAIN ACCOUNT**

Liabilities	31-Mar-17	31-Mar-18	Assets	31-Mar-17	31-Mar-18
Security Deposit	13179295.00	13516065.00	Cash in Hand	880.20	13985.20
Human Resources (Fees)	18079964.25	21898560.35	Cash in Bank	1542860.82	3559085.34
Learning Resources(Library)	865529.00	389722.00	FDR	66050000.00	75550000.00
IT & Computers	0.00	682765.00	Sundry Dr	857521.00	207133.00
Operational Cost	8975696.79	7382295.79			
Training Related Expenses	4286094.95	3599199.95			
Student Activities (Sports)	1327627.00	1427845.00			
University/DCI/Exam fees	205270.85	518426.85			
Development / Infrastructure Development	2502251.50	1248654.50			
Interest on FDs/Cr balance	1467090.42	281805.17			
OPD	10135332.73	16399852.26			
Leave Encashment	1676946.00	2924625.04			
ARF (College Main A/c)	2417268.00	4234171.00			
College Savings	2691018.00	4305114.00			
Fine / Penalty	153609.53	210586.63			
Alumni Fund	261238.00	261238.00			
Sundry Creditor	227030.00	49277.00			
	68451262.02	79330203.54		68451262.02	79330203.54

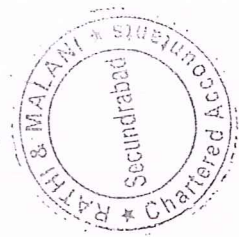
*A Venk*

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



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

For RATHI & MALANI  
CHARTERED ACCOUNTANTS  
*Varun Rathi*  
VARUN RATHI  
PARTNER  
MEM No 2256607



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





# Rathi & Malani

CHARTERED ACCOUNTANTS

317, 3rd FLOOR, SWAPNALOK COMPLEX, SAROJINI DEVI ROAD,  
SECUNDERABAD - 500 003. PH : 040 - 27816017 , 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 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



PRINCIPAL  
Army College of Dental Sciences  
Secunderabad-500 087.

03 of 12

Army College of Dental Sciences  
 Jai Jawahar Nagar  
 Secunderabad  
 Telangana

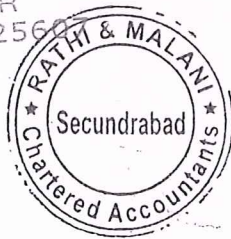
**Balance Sheet As on 31st March 2017 - College Main Account**

<b>Liabilities</b>	<b>31-Mar-16</b>	<b>31-Mar-17</b>	<b>Assets</b>	<b>31-Mar-16</b>	<b>31-Mar-17</b>
Security Deposit	12891837.00	13179295.00	Cash In Hand	6484.20	880.20
Fees	13418383.00	18079964.25	Cash at Bank	10562287.90	1542860.82
Library Fund	1707870.00	865529.00	FDR	42664528.00	66050000.00
Building Maintenance Fund	1781208.50	2502251.50	Sundry Debtors	154151.00	857521.00
Exam Fund	172786.85	205270.85			
Sports Fund	1076726.00	1327627.00			
TPT Fund	2565061.20	3232550.20			
Contingency Fund	6706422.72	8226019.39			
Dental Lab Material Fund	5324232.95	4286094.95			
OPD Fund	0.73	10135332.73			
Electricity & Water Fund	2328166.62	1675235.62			
Leave Encashment	0.00	1676946.00			
ARF (C)	1470624.00	2417268.00			
Fine/Penalty	119277.53	153609.53			
Alumni Fund	261238.00	261238.00			
Sundry Creditors	1968553.00	227030.00			
Terminal Benefits	1595063.00	0.00			
<b>Total</b>	<b>53387451.10</b>	<b>68451262.02</b>	<b>Total</b>	<b>53387451.10</b>	<b>68451262.02</b>

For RATHI & MALANI  
 Chartered Accountants

*Varun Rathi*

VARUN RATHI  
 PARTNER  
 MEM. No. 225607



Varun Rathi  
 Chartered Accountant  
 M.No:225607

*(KG Menon)*

(KG Menon)  
 Col (Retd)  
 Registrar  
 Army College of Dental Sciences

*Nannare*

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

For  
 Army College of Dental Sciences



*(Dr. KV Ramana Reddy)*  
 PRINCIPAL  
 Army College of Dental Sciences  
 Secunderabad-500 087