

D.C. GARG & CO.

CHARTERED ACCOUNTANT

	Balance b/d	101,199,663.97	Balance b/d	297,452,671.79
To Printing & Stationery		1,925,216.00		
To Professional Fee/ Incentive to Doctors		5,572,841.00		
To Recruitment Exps		93,000.00		
To Rent Expenses		1,924,427.00		
To Repair & Maintenance - Building		6,147,039.00		
To Repair & Maintenance - Furniture		1,756,625.00		
To Repair & Maintenance - Office Equipment		218,995.00		
To Repair & Maintenance - OPD Equipment/Inst		582,119.00		
To Repair & Maintenance - Others		1,328,942.00		
To Repair & Maintenance - Sanitary		590,233.00		
To Repair & Maintenance - STP Plant		12,459.00		
To Salary - Non Teaching & Admin Staff		31,475,406.00		
To Salary -Teaching Staff		85,216,809.00		
To Scholarship/Concession Exps		590,900.00		
To Security Service Exps		1,984,677.00		
To Seminar & Workshop Exps		750,278.00		
To Staff Welfare Exps		3,120,479.00		
To Student Welfare Exps		1,843,940.00		
To Student's Visit / Excursion Tours		767,200.00		
To Teaching Aid Exps		264,160.00		
To Telephone & Mobile Exps		334,347.00		
To Temple Exps		54,572.00		
To Travelling & Conveyance Exps		6,954,126.00		
To Vehicle Running & Maintenance Exps		1,759,744.22		
To Ward Exps		286,255.00		
To X-Ray Dept. Exps		161,022.00		
To Depreciation		24,153,957.71		
To Excess of Income over Expenditure		16,383,238.89		
		<u>297,452,671.79</u>		<u>297,452,671.79</u>

For Durga Charitable Society

(Secretary)

Date : 31-08-2017

Place : Ghaziabad

As per our report of even date
For D.C. Garg & Company
Chartered Accountant

Partner



D.C. GARG & CO.

CHARTERED ACCOUNTANT

DURGA CHARITABLE SOCIETY MOHAN NAGAR, GHAZIABAD Unit : I.T.S. Centre for Dental Studies & Research

Detail of Income as on 31-03-2017

	<u>Schedule - 1</u> <u>Amount (Rs.)</u>
Acad. Fee BDS (2013-17)	26,400,000.00
Acad. Fee BDS (2014-18)	30,500,000.00
Acad. Fee BDS (2015-19)	35,500,000.00
Acad. Fee BDS (2016-20)	19,825,000.00
Acad. Fee MDS (2013-16)	(4,015,000.00)
Acad. Fee MDS (2014-17)	39,860,000.00
Acad. Fee MDS (2015-18)	35,695,000.00
Acad. Fee MDS (2016-19)	32,944,000.00
	<u>216,709,000.00</u>

Corpus Fund as on 31-03-2017

	<u>Annexure - A</u>
Opening Balance	81,672,830.81
Add: Excess of Income over Expenditure	16,383,238.89
Add: Transfer from Durga Charitable Society	16,737,845.13
	<u>114,793,914.83</u>

Less: Loss on Sale of Car

183,924.17

114,609,990.66

Academic Security as on 31-03-2017

	<u>Annexure - B</u> <u>Amount (Rs.)</u>
Academic Security	2,910,000.00
Acad. Sec. BDS (2011-15)	4,805,000.00
Acad. Sec. BDS (2012-16)	4,575,000.00
Acad. Sec. BDS (2013-17)	4,850,000.00
Acad. Sec. BDS (2014-18)	4,900,000.00
Acad. Sec. BDS (2015-19)	4,950,000.00
Acad. Sec. BDS (2016-20)	2,950,000.00
Acad. Sec. MDS (2014-17)	3,100,000.00
Acad. Sec. MDS (2015-18)	2,100,000.00
Acad. Sec. MDS (2016-19)	1,700,000.00
Academic Security (U.C.)	200,000.00
	<u>37,040,000.00</u>



D.C. GARG & CO.

CHARTERED ACCOUNTANT

Creditors as on 31-03-2017

Annexure - C

Almighty Creations	34,000.00
Asisan Kalsj	1,100.00
Balaji Advertising	288.00
Dentceram International Dental Laboratory	45,500.00
Diesel Engineers Sale & Service	13,235.00
Dr. Anil Kumar Mahindru	3,240.00
Dr. Megha Mathur	2,700.00
Dr. Mallika Sethi	15,000.00
Dr. Shikha Jaiswal	10,000.00
Dr. Pinky Agarwal	27,477.00
Dr. Vibhor Loiwal	5,400.00
Garg Marketing Associates	102,100.00
Hawk Denmart	8,085.00
Jaypee Brothers Medical Publishers Pvt Limited	17,670.00
Jila Samaj Kalyan Adhikari	177,760.00
JSR Dental	1,115,625.00
Lal Bahadur Gupta	30,197.00
Laxmi Chand Caterers	220,000.00
M M Electricals & Electronics	22,260.00
Malik Glass Centre	7,070.00
Midas Infratech Private Limited	81,925.00
Mittal Metalloys Private Limited	1,616.00
R S Printers	2,820.00
Radhika Krishna	54,000.00
Rahul Tyagi	1,595.00
Sanxin Electricals	6,363.00
Shri Ram Tour & Travels	7,150.00
Sohal International	108,431.00
Stephy Mathew	1,100.00
Synergy Waste Management Private Limited	7,865.00
Tomar Comp. Con. Services	1,600.00
Vardhman Builders	449,612.00
Vision Enterprises	1,700.00
Yachna Dubey	1,100.00
Zoha Mehak	1,100.00
Staff Imprest- Mr. Gaurav Sethi	4,104.00
Staff Imprest- Mr. Mahinder Kumar	16,254.00

2,607,042.00



D.C. GARG & CO.

CHARTERED ACCOUNTANT

Expenses Payables as on 31-03-2017

	<u>Annexure - D</u>
Annual Function Expenses Payable	836,238.00
Conveyance Exps Payable	44,000.00
Electricity Charges Payable	771,130.00
ESI Payable	112,432.00
Examination Exps Payable	371,450.00
Gratuity Subscription Payable	436,846.00
ICMR Grant Payable	265,402.00
Incentive Payable	59,071.00
Mobile Expenses Payable	22,141.00
OPD Exps Payable	4,900.00
PF Payable	183,049.00
Salary Payable	8,805,174.00
Scholarship Payable (APST)	13,400.00
Scholarship Payable (Zila Samaj Kalyan)	76,100.00
Stipend Payable	185,552.00
Upkeeping & Maintenance Exps Payable	4,500.00
Visiting Charges Payable	238,679.00
	<hr/> 12,430,064.00 <hr/>

List of Amount Receivable

	<u>Annexure - E</u>
Admission Forms MDS	3,000.00
Amount Recoverable from Students (2015-16)	150,000.00
AGS Transact Technologies Ltd	90,906.00
Examination Exps Receivable - CCS University	347,558.00
Recoverable from ECHS	192,482.00
Recoverable from ICICI Bank	7,810.00
Recoverable from IDSC-2016	200,000.00
Syndicate Bank - EC - Rent	45,890.00
	<hr/> 1,037,646.00 <hr/>



D.C. GARG & CO.

CHARTERED ACCOUNTANT

Detail of Fixed Assets as on 31.03.2017

Name of Assets	Opening Balance as on 01-04-2016	Additions upto 30-09-2016	Additions from 01-10-2016 to 31-03-2017	Sale/Transfer/Adjustment	Gross Amount	Dep. Rate	Depreciation	Closing Balance as on 31.03.17
Building								
- Building A/c	35,666,797.78				35,666,797.78	10	3,566,679.78	32,100,118.00
- Building - PG Hostel	5,481,954.10				5,481,954.10	10	548,195.41	4,933,758.69
- Building - PG Hostel Extn	6,085,048.80				6,085,048.80	10	608,504.88	5,476,543.92
- Clinical Block - U.G.	14,234,253.62				14,234,253.62	10	1,423,425.36	12,810,828.26
- MDS Building	3,891,203.04				3,891,203.04	10	389,120.30	3,502,082.74
- Storage Tank	83,015.08				83,015.08	10	8,301.51	74,713.57
- Steel Shattering Plates	570,926.35				570,926.35	10	57,092.64	513,833.72
- Over Head Tank	279,605.24				279,605.24	10	27,960.52	251,644.72
- Temple	24,401.91				24,401.91	10	2,440.19	21,961.72
- Building Staff Flats	5,798,904.07				5,798,904.07	10	579,890.41	5,219,013.66
- Building Sports Complex (Under Construction)			2,504,500.00		2,504,500.00	0		2,504,500.00
- Security Office Extension	218,579.26				218,579.26	10	21,857.93	196,721.34
- Labour Rooms	667,028.00				667,028.00	10	66,702.80	600,325.20
- Building -UG Block Extn.	14,718,449.61				14,718,449.61	10	1,471,844.96	13,246,604.65
- Sanitary Goods	823,246.90				823,246.90	10	82,324.69	740,922.21
- External Campus Development	4,880,736.54				4,880,736.54	10	488,073.65	4,392,662.89
Vehicle								
- Car	1,355,332.42	2,720,335.00		(455,924.17)	3,621,743.25	15	543,261.49	3,078,481.76
- College Bus	587,685.27				587,685.27	15	88,152.79	499,532.48
- Cycle	4,903.08				4,903.08	15	735.46	4,167.62
- Mobile Clinic	154,539.38	2,235,000.00			2,389,539.38	15	358,430.91	2,031,108.47
- Scooter	96,648.27				96,648.27	15	14,497.24	82,151.03
- Tata Sumo	139,889.82				139,889.82	15	20,983.47	118,906.35
- Moped (TVS)	9,171.62				9,171.62	15	1,375.74	7,795.88
- Motor Cycle	14,962.40				14,962.40	15	2,244.36	12,718.04
- Rickshaw	5,220.06				5,220.06	15	783.01	4,437.05
- Ambulance	285,303.34				285,303.34	15	42,795.50	242,507.84
Library Books	4,356.00	181,000.00	306,831.00		492,187.00	100	338,771.50	153,415.50
Computer Software	762,255.90				762,255.90	60	457,353.54	304,902.36
Computers	646,972.92	57,375.00	4,095,983.00		4,800,330.92	60	1,651,403.65	3,148,927.27
Laptop	60,752.27				60,752.27	60	36,451.36	24,300.91
Furniture & Fixture	19,038,420.32	250,198.00	1,167,622.00		20,456,240.32	10	1,987,242.93	18,468,997.39



D.C. GARG & CO.

CHARTERED ACCOUNTANT

Loan & Advances as on 31-03-2017

Annexure - G

Aircon Technique Private Limited	100,000.00
Ajay Kumar Chhajer	200,000.00
Blue Star Limited	657,000.00
Entire Solution	10,000.00
Glow Shine Glass Industries Private Limited	100,000.00
International Subscription Agency	419,703.00
Lakshay Welding & Steel Works	760.00
Mittal Processors Private Limited	654,300.00
National Insurance Co. Ltd	34,531.00
Neeraj Agarwal	15,000.00
OSM Creations, Ghaziabad	335,160.00
Play Back Entertainment and Media Private Limited	20,000.00
R A Book Agency	18,500.00
Rajesh	10,000.00
Saroj Kumar Jha	200,000.00
Springer India Private Limited	12,450.00
Surana Enterprises	1,375,000.00
Tractors India Private Limited	2,520,000.00
Vardhman Construction- Sports Complex	18,164.00
Vijay Gautam	300.00
Wolters Kluwer India Pvt Ltd	97,200.00

List of Imp. A/c

Anuj Tyagi	3,183.00
Dev Kant Tyagi	12,663.00
Subhash Chand	40,429.00
Mohit Kumar	1,000.00

List of Advance Against Salary

Dr. Ankit Negi	10,000.00
Dr. Gaurav Kumar	42,500.00
H.L. Anand	14,000.00
Jitender Kumar	7,500.00
Mithlesh Kumar	10,799.00
Mohit Kumar	692.00
Mohit Sharma	14,183.00
Pramod Mishra	10,000.00
Prashant Ghosh	9,600.00
Radha Dinesh Chandra	50,000.00
Rahul Sharma	6,000.00
Ramkesh	8,000.00
Sanjay Kumar Sharma	10,500.00
Somendra Kumar	8,000.00
Suresh Chand	13,125.00
Tammana Chand	8,359.00
Vipin Kumar	27,500.00
Yogesh Kumar	50,000.00



G. Total 7,156,101.00

D.C. GARG & CO.

CHARTERED ACCOUNTANT

Advance Fees from Students as on 31-03-2017

Annexure - H

BDS 2010-14	2,000.00
BDS 2011-15	15,500.00
BDS 2012-16	6,031.00
BDS 2014-18	844,010.00
BDS 2015-19	5,000.00
BDS 2016-20	67,800.00
MDS 2014-17	50,000.00
MDS 2015-18	9,976,463.25
MDS 2016-19	11,139,333.00
	<u>22,106,137.25</u>

Fees Receivable as on 31-03-2017

Annexure - I

BDS 2010-14	80,000.00
BDS 2011-15	85,005.00
BDS 2012-16	178,500.75
BDS 2013-17	384,100.00
BDS 2014-18	1,104,000.00
BDS 2015-19	90,000.00
BDS 2016-20	4,089,500.00
MDS 2014-17	5,566,000.00
MDS 2015-18	4,428,000.00
MDS 2016-19	104,500.00
	<u>16,109,605.75</u>

Security Deposit

Annexure - J

IGL	298,000.00
LPG Cylinder	33,060.00
Mobile	10,000.00
State Consumer Disputes Redresal Comm.	75,000.00
Telephone	49,000.00
UPSEB	2,140,347.00
	<u>2,605,407.00</u>



D.C. GARG & CO.

CHARTERED ACCOUNTANT
DURGA CHARITABLE SOCIETY

MOHAN NAGAR, GHAZIABAD

Unit : I.T.S. Centre for Dental Studies & Research Income & Expenditure A/c for the period ended on 31-03-2018

Expenditure	Amount	Income	Amount
To Admission Exps	1,071,240.00	By Income (As per Schedule -1)	209,483,600.00
To Advertisement & Publicity Exps	2,591,891.00	By Hostel Fee	44,376,224.00
To Affiliation / Approval Exps	250,000.00	By OPD / IPD Receipt- Hospital	21,971,000.00
To Annual Function Exps	2,110,155.00	By OPD Receipt	23,978,414.63
To Annual Maintenance Charges	1,548,189.00	By Income from Implant Course	1,443,000.00
To Bank Charges	206,462.63	By Income from Rent	330,000.00
To Bhandara/Kavar Seva Exps	98,973.00	By Income from Seminar / Workshop	150,000.00
To Books & Reading Course Material Exps	1,187,987.00	By Interest on FDR	55,981.80
To Bus Hire Charges	2,901,798.00	By Bank Interest	34,129.00
To Camp Expenses	884,602.00	By Other Income	2,546,736.94
To Campus Maintenance Exps	1,505,542.00		
To Children Education Exps	636,360.00		
To Cloth Washing Exps	130,215.00		
To Computer Exps	1,282,889.20		
To Computer Software Exps	147,466.00		
To Conference Reimbursement Exps	463,976.00		
To Consumable Store	825,595.00		
To Convocation Exps	402,760.00		
To Cultural Activity	607,906.00		
To D.G. Set Running & Maintenance	4,704,564.00		
To Donation	2,822,481.00		
To Electrical Exps	1,394,573.00		
To Electricity Charges	13,863,391.00		
To ESI Employer's Contribution	1,198,667.00		
To Eye Dept. Exps	248,350.00		
To Fee & Taxes	2,796.00		
To Fire Fighting Exps	58,608.00		
To Furnishing Exps	39,256.00		
To Gratuity Subscription Exps	758,527.00		
To Hostel Exps	23,419,449.00		
To Incentive to Staff	179,896.00		
To Insurance Exps	540,061.00		
To Internet / IT Lab Exps	578,428.00		
To Internship Exp (Stipend)	2,477,916.00		
To Interest on SOD & Other Loan	266,080.00		
To ISO & Accrediation Exps	56,050.00		
To IPD Exps	54,403.00		
To Journal Publication Exps	121,204.00		
To Lab Consumable Exps	1,877,045.00		
To Leave Encashment	330,371.00		
To Legal & Professional Exps	374,328.00		
To Library Exps	26,788.00		
To Maintenance & Upkeeping	2,621,653.00		
To Membership Fee	200,000.00		
To Medicine Exps	15,494.00		
To News Paper & Subscription	1,846,442.00		
To Nursing Exps	442,795.00		
To Office & Misc. Exps	2,547,414.17		
To OPD Exps	16,978,397.60		
To O.T. Exps	534,796.00		
To Oxygen Gas Exps	99,170.00		
To P.F. Employer's Contribution	1,393,368.00		
To Paint & Whitewash Exps	1,392,361.00		
To Photostate Exps	124,006.00		
To Plantation & Lawn Development	2,450,281.00		
To Postage & Telegram	82,924.00		
Balance c/d	104,976,340.60	Balance c/d	304,369,086.37



D.C. GARG & CO.

CHARTERED ACCOUNTANT

	Balance b/d	104,976,340.60	Balance b/d	304,369,086.37
To Printing & Stationery		1,186,039.00		
To Professional Fee/ Incentive to Doctors		5,907,281.00		
To Recruitment Exps		817,500.00		
To Rent Expenses		76,750.00		
To Repair & Maintenance - Building		6,217,920.00		
To Repair & Maintenance - Furniture		2,089,733.00		
To Repair & Maintenance - Office Equipment		224,190.00		
To Repair & Maintenance - OPD Equipment/Inst		756,729.00		
To Repair & Maintenance - Others		937,683.00		
To Repair & Maintenance - Sanitary		585,298.00		
To Repair & Maintenance - STP Plant		33,896.00		
To Salary - Non Teaching & Admin Staff		35,037,871.00		
To Salary -Teaching Staff		85,132,560.00		
To Scholarship/Concession Exps		1,006,800.00		
To Security Service Exps		2,495,244.00		
To Seminar & Workshop Exps		782,960.00		
To Staff Welfare Exps		3,253,515.00		
To Student Welfare Exps		2,442,831.00		
To Student's Visit / Excursion Tours		758,800.00		
To Teaching Aid Exps		230,935.00		
To Telephone & Mobile Exps		314,225.00		
To Temple Exps		117,593.00		
To Travelling & Conveyance Exps		2,900,819.00		
To Vehicle Running & Maintenance Exps		2,039,391.00		
To Visiting Faculty Exps		620,254.00		
To Ward Exps		11,400.00		
To X-Ray Dept. Exps		157,827.00		
To Depreciation		24,063,072.78		
To Excess of Income over Expenditure		19,193,628.99		
		<u>304,369,086.37</u>		<u>304,369,086.37</u>

For Durga Charitable Society



(Secretary)

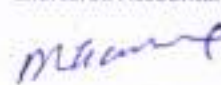
Date : 10-09-2018

Place : Ghaziabad

As per our report of even date

For D.C. Garg & Company

Chartered Accountant



Partner



D.C. GARG & CO.

CHARTERED ACCOUNTANT

DURGA CHARITABLE SOCIETY

MOHAN NAGAR, GHAZIABAD

Unit : I.T.S. Centre for Dental Studies & Research

Detail of Income as on 31-03-2018

	<u>Schedule - 1</u> <u>Amount (Rs.)</u>
Acad. Fee BDS (2014-18)	30,500,000.00
Acad. Fee BDS (2015-19)	35,145,000.00
Acad. Fee BDS (2016-20)	19,825,000.00
Acad. Fee BDS (2017-21)	32,500,000.00
Acad. Fee MDS (2015-18)	34,932,000.00
Acad. Fee MDS (2016-19)	32,753,000.00
Acad. Fee MDS (2017-20)	21,328,600.00
Other Fees	2,500,000.00
	<u>209,483,600.00</u>

Corpus Fund as on 31-03-2018

	<u>Annexure - A</u>
Opening Balance	114,609,990.66
Add: Excess of Income over Expenditure	19,193,628.99
	<u>133,803,619.65</u>
Less: Transfer to Durga Charitable Society	19,011,165.15
	<u>114,792,454.50</u>

Academic Security as on 31-03-2018

	<u>Annexure - B</u> <u>Amount (Rs.)</u>
Academic Security	10,925,000.00
Acad. Sec. BDS (2014-18)	4,900,000.00
Acad. Sec. BDS (2015-19)	4,950,000.00
Acad. Sec. BDS (2016-20)	2,950,000.00
Acad. Sec. BDS (2017-21)	3,750,000.00
Acad. Sec. MDS (2015-18)	2,000,000.00
Acad. Sec. MDS (2016-19)	1,700,000.00
Acad. Sec. MDS (2017-20)	1,700,000.00
Academic Security (U.C.)	200,000.00
	<u>33,075,000.00</u>



D.C. GARG & CO.

CHARTERED ACCOUNTANT

Creditors as on 31-03-2018

	<u>Annexure - C</u>
A S Strategic Marketing Services	3,450.00
Balaji Advertising	2,772.00
Bangal Crockery and Tent House	7,680.00
Bansal Provision Store	4,578.00
Bestodent India Private Limited	15,000.00
Blue Star Limited	71,211.00
Confident Dental Equipment Private Limited	590,460.00
Jaypee Brothers Medical Publishers Private Limited	15,345.00
Jila Samaj Kalyan Adhikari	177,760.00
Kapoor & Maggu Caterers	50,000.00
Malik Glass Centre	7,070.00
Megha Caterers	31,185.00
Midas Infratech Private Limited	454,152.00
Netedge Technology Private Limited	30,000.00
Orthodontic Supplies Private Limited	900.00
Partho Deoli	1,100.00
R S Electricals	6,401.00
R V Printers	944.00
RNJ Traders	603.00
Seth Rukam Pal Banwari Lal	800.00
Shakti Chemicals	399.00
Vardhman Builders	449,612.00
Vinayaka Medico Sugicals	1,500.00
Yachna Goyal	1,100.00
Staff Imprest- Mr. Akash Sirohi	100.00
Staff Imprest- Dr. Rajvir Singh	25,000.00
	<u>1,949,122.00</u>

Payables as on 31-03-2018

	<u>Annexure - D</u>
Children Education Exps Payable	152,670.00
Contribution to CPS Payable	68,760.00
Conveyance Exps Payable	41,000.00
Electricity Charges Payable	916,370.00
ESI Payable	130,210.00
Examination Exps Payable	446,720.00
Expenses Payable	18,703.00
Gratuity Subscription Payable	623,813.00
ICMR Grant Payable	265,402.00
Incentive Payable	109,183.00
Mobile Expenses Payable	4,928.00
PF Payable	213,139.00
Salary Payable	8,435,165.00
Scholarship Payable (APST)	13,400.00
Scholarship Payable (Zila Samaj Kalyan)	76,100.00
Security Service Exps Payable	161,374.00
Stipend Payable	127,709.00
Visiting Charges Payable	355,662.00
	<u>12,160,308.00</u>



D.C. GARG & CO.

CHARTERED ACCOUNTANT

<u>List of Amount Receivable</u>	<u>Annexure - E</u>
AGS Transact Technologies Ltd	164,385.00
Amount Recoverable from Students	137,000.00
Recoverable from ECHS	474,402.00
Recoverable from ICICI Bank	25,991.00
Recoverable from IDSC-2016	200,000.00
Starbeen	24,000.00
Syndicate Bank - EC - Rent	32,290.00
	<u>1,058,069.00</u>

<u>Loan & Advances as on 31-03-2018</u>	<u>Annexure - G</u>
Analyst Consultant	100,000.00
Duerr Dental India Private Limited	5,310.00
Entire Solution	10,000.00
Eye Shop	6,500.00
Frontline Electro Medical Limited	55,000.00
Gravitas Enterprises Pvt Limited	331.00
Harendra Kumar	10,000.00
Heal Talk	2,600.00
International Subscription Agency	719,144.00
Kone Elevator India Private Limited	3,031.00
Luxor Prints	250,000.00
Nagpal Tour & Travels	500,000.00
National Insurance Company Limited	27,066.00
Neeraj Agarwal	32,739.00
OSM Creations Ghaziabad	335,160.00
Sai System	20,000.00
Salim Aluminium Fabricator	1,295.00
Sandeep (Plumber)	5,000.00
Softlink Asia Private Limited	236.00
Surana Enterprises	400,000.00
The Malayala Manorama Company Limited	30,000.00
Vardhman Construction- Sports Complex	338,396.00

<u>List of Imp. A/c</u>	
Anuj Tyagi	6,801.00
Dev Kant Tyagi	15,864.00
Dr. Mohit Kumar	10,000.00
Dr. Sonali Taneja	15,000.00
Little Flower	1,000.00
Mahinder Kumar	5,037.00
Preveen JE	20,800.00
Radha	200.00
Ranjana Agarwal	1,000.00
Ravindra Nath Trivedi	10,300.00
Rohit Gupta	56,634.00
Sachin Kumar Sharma	120.00
Sandeep Gambhir	100,000.00
Sartaj	6,967.00
Subhesh Chand	68,075.88
Vijay Sharma	100,000.00

<u>List of Advance Against Salary</u>	
Akansha Banga	5,820.00
Ashok Tyagi	2,500.00
Dr. Aastha Rawat	250.00
Dr. Devi Charan Shetty	70,000.00
Jai Bhagwan	10,000.00
Mithlesh Kumar	10,799.00
Mohit Sharma	18,183.00
Pramod Kumar	11,953.00
Praveen JE	10,000.00
Suresh Chand	9,000.00
Vikrant Mishra	1,359.00
Vinod	8,000.00
Yogesh Driver	50,000.00

G. Total 3,477,470.88



D.C. GARG & CO.

CHARTERED ACCOUNTANT

Annexure - F

Detail of Fixed Assets as on 31.03.2018

Name of Assets	Opening Balance as on 01-04-2017	Additions upto 30-09-2017	Additions from 01-10-2017 to 31-03-2018	Sale/Transfer/Adjustment	Gross Amount	Dep. Rate	Depreciation	Closing Balance as on 31.03.18
Building								
- Building A/c	32,100,118.00				32,100,118.00	10	3,210,011.80	28,890,106.20
- Building - PG Hostel	4,933,758.69				4,933,758.69	10	493,375.87	4,440,382.82
- Building - PG Hostel Extn	5,476,543.92				5,476,543.92	10	547,654.39	4,928,889.53
- Clinical Block - U.G.	12,810,828.26				12,810,828.26	10	1,281,082.83	11,529,745.43
- MDS Building	3,502,082.74				3,502,082.74	10	350,208.27	3,151,874.47
- Storage Tank	74,713.57				74,713.57	10	7,471.36	67,242.21
- Steel Shattering Plates	513,833.72				513,833.72	10	51,383.37	462,450.34
- Over Head Tank	251,644.72				251,644.72	10	25,164.47	226,480.25
- Temple	21,961.72				21,961.72	10	2,196.17	19,765.55
- Building Staff Flats	5,219,013.66				5,219,013.66	10	521,901.37	4,697,112.29
- Building Sports Complex (Under Construction)	2,504,500.00				2,504,500.00	0		2,504,500.00
- Security Office Extension	196,721.34				196,721.34	10	19,672.13	177,049.20
- Labour Rooms	600,325.20				600,325.20	10	60,032.52	540,292.68
- Building -UG Block Extn.	13,246,604.65				13,246,604.65	10	1,324,660.46	11,921,944.18
- Sanitary Goods	740,922.21				740,922.21	10	74,092.22	666,829.99
- External Campus Development	4,392,662.89				4,392,662.89	10	439,266.29	3,953,396.60
Vehicle								
- Car	3,078,481.76				3,078,481.76	15	461,772.26	2,616,709.50
- College Bus	499,532.48				499,532.48	15	74,929.87	424,602.61
- Cycle	4,167.62				4,167.62	15	625.14	3,542.47
- Mobile Clinic	2,031,108.47				2,031,108.47	15	304,666.27	1,726,442.20
- Scooter	82,151.03				82,151.03	15	12,322.65	69,828.37
- Tata Sumo	118,906.35				118,906.35	15	17,835.95	101,070.40
- Moped (TVS)	7,795.88				7,795.88	15	1,169.38	6,626.49
- Motor Cycle	12,718.04				12,718.04	15	1,907.71	10,810.33
- Rikshaw	4,437.05				4,437.05	15	665.56	3,771.50
- Ambulance	242,507.84				242,507.84	15	36,376.18	206,131.66
Library Books	153,415.50	28,500.00	53,169.00		235,084.50	100	208,500.00	26,584.50
Computer Software	304,902.36				304,902.36	60	182,941.42	121,960.94
Computers	3,148,927.27	101,978.00	1,099,394.00		4,350,299.27	60	2,280,361.36	2,069,937.91
Laptop	24,300.91				24,300.91	60	14,580.55	9,720.36
Furniture & Fixture	18,468,997.39	902,575.00	317,545.00		19,689,117.39	10	1,953,034.49	17,736,082.90



D.C. GARG & CO.

CHARTERED ACCOUNTANT

Advance Fees from Students as on 31-03-2018

Annexure - H

BDS 2010-14	2,000.00
BDS 2011-15	15,500.00
BDS 2012-16	50,031.00
BDS 2013-17	10,000.00
BDS 2014-18	19,010.50
BDS 2015-19	5,029.50
BDS 2016-20	100,000.00
BDS 2017-21	5,788,800.00
MDS 2014-17	50,000.00
MDS 2016-19	6,459,333.00
MDS 2017-20	4,017,000.00
	16,516,704.00

Fees Receivable as on 31-03-2018

Annexure - I

BDS 2013-17	795,000.00
BDS 2014-18	1,650,100.00
BDS 2015-19	1,250,023.60
BDS 2016-20	2,945,000.00
BDS 2017-21	794,000.00
MDS 2014-17	3,934,000.00
MDS 2015-18	6,211,300.00
MDS 2016-19	205,500.00
MDS 2017-20	300,005.90
	18,084,929.50

Security Deposit

Annexure - J

IGL	389,242.00
LPG Cylinder	33,060.00
Mobile	10,000.00
State Consumer Disputes Redresal Comm.	75,000.00
Telephone	49,000.00
UPSEB	2,140,347.00
	2,696,649.00



D.C. GARG & CO.

CHARTERED ACCOUNTANT

DURGA CHARITABLE SOCIETY
MOHAN NAGAR, GHAZIABAD

I.T.S. Centre for Dental Studies & Research (College)

Balance Sheet as at 31.03.2019

Liabilities	Amount	Assets	Amount
Corpus Fund (As per Annexure - A)	140,338,082.29	Fixed Assets (As per Annexure-F)	162,518,145.28
Loan Liabilities		Investment	
Syndicate Bank - (8556.306.19)	630,820.00	Endowment A/c	1,650,000.00
Punjab & Sind Bank (CA-5166)	47,842.52	Interest on Endowment Fund	2,099,839.26
Security & Advances		Current Assets	
Academic Security (As per Annexure - B)	37,455,000.00	Cash in Hand	407,986.15
Hostel Security	2,682,500.00	Fees in Transit	190,000.00
Advance Fees from Student (as per Annexure- H)	12,044,116.50	Syndicate Bank - (9313.307.275)	9,460,155.20
Advance Recd. From Patient	87,350.00	ICICI Bank Ltd.- 191801000180	2,763,069.55
		ICICI Bank Ltd.- 125601001704	1,671,848.00
		ICICI Bank Ltd (125601001559)	944,610.00
		P & S Bank A/C - 1953	16,763.01
		P & S Bank A/C - 5001	5,195.00
		P & S Bank A/C - 5002	187,371.84
		Syndicate Bank - Gratuity A/c	3,867.00
		Syndicate Bank (8556.101.9978)	2,277,321.00
		Syndicate Bank IDA - 2018 - (2435.101.120)	19,978.00
		Syndicate Bank (101.5985)	123,506.75
Current Liabilities & Provisions		Loan & Advances	3,668,564.57
Creditors (As per Annexure - C)	3,570,810.00	(As per Annexure - G)	
Payables (As per Annexure - D)	21,134,284.00		
TDS Payable	1,119,930.00		
		Receivable	
		Fee Receivable From Student (As per Annexure - I)	26,650,500.70
		Amount Receivable (As per Annexure - E)	1,380,477.00
		Security Deposit	3,071,517.00
		(As per Annexure - J)	

219,110,715.31

219,110,715.31

For Durga Charitable Society

(Secretary)

Date : 03.10.2019

Place : Ghaziabad

As per our report of even date
For D.C. Garg & Company
Chartered Accountant

M. Garg
Partner
UDIN : 19011635AAAABP 7891

D.C. GARG & CO.

CHARTERED ACCOUNTANT

	Balance b/d	119,540,421.48	Balance b/d	317,097,124.53
To Pooja & Diwali Exps		1,645,473.00		
To Printing & Stationery		1,332,735.00		
To Professional Fee/ Incentive to Doctors		4,927,232.00		
To Recruitment Exps		85,090.00		
To Rent Expenses		155,811.00		
To Repair & Maintenance - Building		10,103,995.00		
To Repair & Maintenance - Furniture		2,748,924.00		
To Repair & Maintenance - Office Equipment		486,232.00		
To Repair & Maintenance - OPD Equipment/Inst		1,248,710.00		
To Repair & Maintenance - Others		1,025,618.00		
To Repair & Maintenance - Sanitary		874,007.00		
To Repair & Maintenance - STP Plant		44,200.00		
To Salary - Non Teaching & Admin Staff		40,659,836.00		
To Salary - Teaching Staff		83,532,775.00		
To Scholarship/Concession Exps		1,811,600.00		
To Security Service Exps		2,514,532.00		
To Seminar & Workshop Exps		1,473,644.73		
To Staff Welfare Exps		1,935,402.00		
To Student Welfare Exps		3,142,481.00		
To Student's Visit / Excursion Tours		2,001,600.00		
To Teaching Aid Exps		314,507.00		
To Telephone & Mobile Exps		392,116.00		
To Temple Exps		28,291.00		
To Travelling & Conveyance Exps		3,034,883.00		
To Vehicle Running & Maintenance Exps		2,413,557.00		
To Visiting Faculty Exps		591,000.00		
To X-Ray Deptt. Exps		194,645.00		
To Depreciation		21,972,705.93		
To Excess of Income over Expenditure		6,865,100.39		

317,097,124.53

317,097,124.53

For Durga Charitable Society

(Secretary)

Date : 03.10.2019

Place : Ghaziabad

As per our report of even date

For D.C. Garg & Company

Chartered Accountant

Mh

Partner

UDIN - 19011635AAAA BF7891



D.C. GARG & CO.

CHARTERED ACCOUNTANT

DURGA CHARITABLE SOCIETY

MOHAN NAGAR, GHAZIABAD

I.T.S. Centre for Dental Studies & Research (College)

Detail of Income as on 31-03-2019

	<u>Schedule - 1</u> <u>Amount (Rs.)</u>
Acad. Fee BDS (2015-19)	35,500,000.00
Acad. Fee BDS (2016-20)	19,825,000.00
Acad. Fee BDS (2017-21)	33,000,000.00
Acad. Fee BDS (2018-22)	34,400,000.00
Acad. Fee MDS (2015-18)	(100,000.00)
Acad. Fee MDS (2016-19)	34,000,000.00
Acad. Fee MDS (2017-20)	23,429,200.00
Acad. Fee MDS (2018-21)	24,451,400.00
Other Fees	2,500,000.00
	<u>207,005,600.00</u>

Corpus Fund as on 31-03-2019

	<u>Annexure - A</u>
Opening Balance	424,110,366.80
Add: Transfer from Durga Charitable Society	18,680,527.47
Add: Excess of Income over Expenditure	6,865,100.39
	<u>449,655,994.66</u>
Add: Accumulated Depreciation as at 01.04.2018	309,317,912.37
	<u>140,338,082.29</u>

Academic Security as on 31-03-2019

	<u>Annexure - B</u> <u>Amount (Rs.)</u>
Academic Security	8,305,000.00
Acad. Sec. BDS (2014-18)	4,900,000.00
Acad. Sec. BDS (2015-19)	4,950,000.00
Acad. Sec. BDS (2016-20)	2,950,000.00
Acad. Sec. BDS (2017-21)	3,750,000.00
Acad. Sec. BDS (2018-22)	4,700,000.00
Acad. Sec. MDS (2016-19)	1,700,000.00
Acad. Sec. MDS (2017-20)	1,700,000.00
Acad. Sec. MDS (2018-21)	4,300,000.00
Academic Security (U.C.)	200,000.00
	<u>37,455,000.00</u>



D.C. GARG & CO.

CHARTERED ACCOUNTANT

<u>Creditors as on 31-03-2019</u>	<u>Annexure - C</u>
A. S. Strategic Marketing Service	100.00
Acteon India Pvt Ltd	5,640.00
Airtech	100,210.00
Alfa Imaging & Co.	18,480.00
Anuj Kumar Tyagi	36,129.00
Aynal Hoque	18,802.00
Balaji Advertising	7,276.00
Bimal Printers	7,020.00
Centriti Tradings	7,112.00
Daxton India	21,594.00
Delhi Delight	3,015.00
Delhi Surgical Emporium	204,201.00
Dentspro India Pvt.Ltd	86,848.00
Dr. Gaurav Issar	7,500.00
Dr. Mohit Kumar	6,500.00
Dr. Pragya Kumar	10,000.00
Dr. Shubhra Malik	10,000.00
Dr. Urveshi Verma	4,380.00
Dr. Harsha Jain	13,500.00
Essential Dental Products	64,140.00
Excellence Enterprises	14,170.00
Gravitas Enterprises Pvt. Ltd.	18,789.00
IP Innovative Publication Pvt. Ltd	35,524.00
Kapoor & Maggu Caterers	50,000.00
Mahendra Kumar	6,524.00
Megha Caterers	1,061,478.00
Midas Infratech Private Limited	454,152.00
Mittal Automobiles	11,304.00
Mohak Decorator	5,000.00
Mosina	14,795.00
OSR Enterprises	20,128.00
Paras Minerals & Alloys	17,325.00
Partho Deoli	1,100.00
Pole Ads Advertising Private Limited	109,164.00
R.S Printer	2,457.00
R.S. Electricals	8,870.00
R.V. Printers	87,514.00
Seth Rukam Pal Banwari Lal	2,640.00
Shakti Chemicals	19,315.00
Shiv Shakti Traders	29,185.00
SR Creative Advertising Group	8,554.00
Syndicate Bank - EC - Rent	5,010.00
Trudent International	34,156.00
Ultra-Tech Laboratories Pvt. Ltd.	885.00
Uvesh Karni	24,357.00
Unison Health Care	7,056.00
Vardhman Builders	449,612.00
Vardhman Constructions	146,136.00
Vinayaka Medico Surgicals	77,900.00
Wipro GE Healthcare	22,500.00
Zila Samaj Kalyan Adhikari	177,760.00
Staff Imp- Pawan Kumar Sharma	1,045.00
Staff Imp- Jitender Kumar	900.00
Reimbursement A/c - Mr. Anuj Tyagi (HDFC Credit Card)	5,503.00
Reimbursement A/c - Mr. Devkant Tyagi (HDFC Credit Card)	7,555.00

3,570,810.00



D.C. GARG & CO.

CHARTERED ACCOUNTANT

Payables as on 31-03-2019

	<u>Annexure - D</u>
Advance for Electricity Recharge	28,000.00
Payable to DGME 2018	649,000.00
Children Education Exps Payable	189,725.00
Donation to CCT Payable	75,501.00
Conveyance Exps Payable	47,481.00
ESI Payable	150,272.00
Examination Exps Payable	446,720.00
Expenses Payable	8,680,993.00
Gratuity Subscription Payable	324,377.00
ICMR Grant Payable	413,428.00
PF Payable	207,005.00
Salary Payable	9,244,541.00
Scholarship Payable (Zila Samaj Kalyan & Others)	89,500.00
Security Service Exps Payable	144,387.00
Stipend Payable	443,354.00
	<hr/> 21,134,284.00 <hr/>

List of Amount Receivable

	<u>Annexure - E</u>
AGS Transact Technologies Limited	72,846.00
Mother Dairy	4,000.00
Notice Period Recoverable	11,915.00
Recoverable from ECHS	1,030,734.00
Recoverable from Ayushman Bharat	25,400.00
Recoverable From Gynea Medicine	2,610.00
Recoverable from Paytm	1,050.00
Recoverable from ICICI Bank	13,642.00
Recoverable from IDSC-2016	200,000.00
Recoverable from Paytm	2,280.00
Starbeen	16,000.00
	<hr/> 1,380,477.00 <hr/>



D.C. GARG & CO.

CHARTERED ACCOUNTANT

Annexure - F

Detail of Fixed Assets as on 31.03.2019

Particulars	Gross Block as at 01.04.2018	Additions		Sale/Disposal	Gross Block as at 31.03.2019	Depreciation Rate	Accumulated Depreciation as at 01.04.2018	Depreciation for 2018-19	Accumulated Depreciation as at 31.03.2019	Book Value as at 31.03.2019
		1st Half	2nd Half							
Building										
- Building A/c	124,024,762.98	5,500,000.00	2,500,000.00		132,024,762.98	10%	95,134,656.79	3,564,010.62	98,698,667.41	33,326,095.57
- Clinical Block - U.G.	33,660,667.00				33,660,667.00	10%	22,130,921.57	1,152,974.54	23,283,896.11	10,376,770.89
- MD5 Building	11,994,541.00				11,994,541.00	10%	8,802,666.53	315,187.45	9,117,853.98	2,876,687.02
- Building - PG Hostel	12,064,636.00				12,064,636.00	10%	7,624,253.19	444,038.28	8,068,291.47	3,996,344.53
- Building - PG Hostel Extn	9,186,639.00				9,186,639.00	10%	4,257,749.47	490,888.95	4,750,638.42	4,436,000.58
- Storage Tank	172,819.00				172,819.00	10%	105,576.79	6,224.22	112,301.01	60,517.99
- Steel Shattering Plates	2,080,550.00				2,080,550.00	10%	1,618,099.66	45,245.03	1,664,344.69	416,205.31
- Sanitary Goods	1,065,636.00				1,065,636.00	10%	398,806.01	56,683.00	455,489.01	600,146.99
- Over Head Tank	1,100,000.00				1,100,000.00	10%	873,519.75	22,648.03	896,167.78	203,832.23
- Temple	96,000.00				96,000.00	10%	76,234.45	1,976.56	78,211.01	17,789.00
- Building Staff Flats	10,682,825.00				10,682,825.00	10%	5,985,712.71	469,711.23	6,455,423.94	4,227,401.06
- Building Sports Complex (Under Const.)	2,504,500.00				2,504,500.00	0%	-	-	-	2,504,500.00
- Security Office Extension	409,351.00				409,351.00	10%	232,301.89	17,704.92	250,006.72	159,344.28
- Labour Rooms	1,016,656.00				1,016,656.00	10%	476,363.32	54,029.27	530,392.59	486,263.43
- Building - UG Block Extn	18,011,984.00				18,011,984.00	10%	6,090,039.82	1,192,194.42	7,282,234.24	10,729,749.76
- External Campus Development	5,438,025.00		3,816,420.00		9,254,445.00	10%	1,484,628.41	586,160.66	2,070,789.07	7,183,655.93
Vehicle										
- Car	5,152,442.00				5,152,442.00	15%	2,335,732.50	428,875.95	2,964,608.45	2,672,760.55
- College Bus	1,431,886.00		484,927.00		1,431,886.00	15%	1,007,283.39	63,690.39	1,070,973.78	360,912.22
- Cycle	13,227.00				13,227.00	15%	9,684.53	531.37	10,215.90	3,011.10
- Mobile Clinic	3,050,695.00				3,050,695.00	15%	3,324,252.80	258,966.33	1,583,219.13	1,467,475.87
- Scooter	217,039.00				217,039.00	15%	147,210.63	10,474.26	157,684.89	59,354.11
- Tata Sumo	555,000.00				555,000.00	15%	453,925.69	15,150.56	469,090.16	85,909.84
- Moped (TVS)	26,290.00				26,290.00	15%	19,663.51	993.97	20,657.48	5,632.52
- Motor Cycle	42,889.00				42,889.00	15%	32,078.67	1,621.55	33,700.22	9,188.78
- Rickshaw	10,000.00				10,000.00	15%	5,228.50	565.73	5,794.23	3,205.78
- Ambulance	648,909.00				648,909.00	15%	442,777.33	30,919.75	473,697.08	175,211.92
Library Books	7,582,456.00	82,006.00	70,076.00		7,735,338.00	40%	7,555,871.50	57,571.40	7,613,442.90	121,695.10
Computers Software	2,504,595.00				2,504,595.00	40%	2,382,634.06	48,784.38	2,431,418.44	73,176.56
Computers	12,023,181.00	113,345.00	72,483.00		12,209,009.00	40%	9,953,243.10	887,809.76	10,841,052.86	1,367,956.14
Laptop	280,650.00				280,650.00	40%	270,929.64	3,888.14	274,817.78	5,832.22
Furniture & Fixture	36,591,716.00	3,171,751.00	1,409,497.00		39,172,964.00	10%	18,855,633.11	1,951,258.24	20,126,891.35	18,356,072.65
D.G. Set										
- D.G. Set	9,488,158.00				9,488,158.00	15%	5,717,856.65	565,545.20	6,283,401.85	3,204,756.15
- Machinery Account	205,037.00				205,037.00	15%	190,929.14	2,116.18	193,045.32	11,991.68
Electrical Instal. & Goods.										
- Electric Instt. & Goods	11,549,627.00	590,240.00			12,139,867.00	15%	5,859,776.11	942,013.63	6,801,789.74	5,338,077.26



D.C. GARG & CO.

CHARTERED ACCOUNTANT

- Electric Transformer	470,000.00				470,000.00	15%	381,566.89	13,264.97	394,831.86	75,168.14
Equipment/Instruments										
- Dental Equipment	29,325,337.00				29,325,337.00	15%	17,799,204.98	1,728,919.80	19,528,124.78	9,797,212.22
- OPD General Equipment	6,930,061.00				6,930,061.00	15%	6,372,692.07	83,605.34	6,456,297.41	473,763.59
- Surgical Equipment	23,204.00				23,204.00	15%	21,811.57	208.86	22,020.43	1,183.57
- Laboratory Equipment	17,715,219.60			648,878.00	18,364,097.60	15%	11,244,439.83	1,093,331.67	13,337,771.50	6,364,766.10
- MDS Equipment/Instrument	52,648,319.00			883,478.00	53,531,797.00	15%	35,220,481.73	2,896,286.29	38,116,770.02	16,854,027.98
- OPD Equipment - Satellite Clinic	308,863.00				308,863.00	15%	172,617.10	20,436.89	193,053.99	115,809.02
- Research Centre Equipment	3,240,848.00				3,240,848.00	15%	571,378.60	107,990.41	629,129.01	611,718.99
Others Equipment										
- Kitchen Equipments	709,172.00				709,172.00	15%	520,807.75	28,254.64	549,062.39	160,109.61
- Boiling Pump	47,200.00				47,200.00	15%	44,367.61	424.86	44,792.47	2,407.53
- Tubewell Boiling	349,670.00				349,670.00	15%	136,382.97	1,993.05	138,376.02	11,293.98
- Reverse Boiling	37,980.00				37,980.00	15%	35,790.89	341.87	36,042.76	1,937.24
- Tools & Tackles	66,546.00				66,546.00	15%	61,888.28	698.66	62,586.94	3,959.06
- Wooden Work Machine	27,500.00				27,500.00	15%	25,849.78	247.53	26,097.31	1,402.69
- Water Pump Set	257,888.00			22,658.00	280,546.00	15%	121,359.46	26,088.08	147,447.54	159,161.46
- Sewage Treatment Plant	2,336,000.00				2,336,000.00	15%	1,900,035.53	65,394.67	1,965,430.20	370,569.80
- Solar Water Heating System	1,587,203.00				1,587,203.00	15%	1,348,788.98	35,762.10	1,384,551.08	202,651.92
- Water Cooler	557,007.00			59,008.00	616,015.00	15%	341,161.42	41,228.04	382,389.46	233,625.54
- Desert Cooler Long Body	84,016.00				84,016.00	15%	65,720.53	2,744.32	68,464.85	15,551.15
Office Equipment										
- General Equipment	6,485,968.00				6,485,968.00	15%	4,746,479.18	297,039.42	5,043,518.60	1,699,023.40
- Airconditioners	13,861,230.00			31,600.00	13,892,830.00	15%	7,743,255.23	941,593.84	8,684,849.07	5,495,015.93
- Fire Fighting Equipment	1,362,257.00			318,635.00	1,680,892.00	15%	1,046,209.94	47,407.06	1,093,617.00	268,640.00
- Mobile Phones	471,897.00				471,897.00	15%	293,648.75	26,737.24	320,385.99	151,511.01
- Office Equipment	3,358,241.00			165,499.00	3,523,740.00	15%	1,939,875.30	237,579.71	2,177,455.01	1,346,285.00
Teaching Aid Equipment										
- Teaching Equipment	2,332,401.00				2,332,401.00	15%	1,619,371.72	221,044.24	1,841,315.96	1,284,564.04
- Television	1,235,612.00			53,760.00	1,289,372.00	15%	721,020.49	78,808.28	799,828.77	457,377.23
- DVD Players	15,500.00			21,594.00	37,094.00	15%	13,625.97	281.10	13,907.07	1,592.93
Sports Goods										
	576,889.00				576,889.00	15%	277,855.71	44,854.99	322,710.70	254,178.30
Lift										
	3,958,694.00				3,958,694.00	15%	2,523,267.07	215,314.04	2,738,581.11	1,220,112.89
Total	473,024,111.58			10,024,168.00	483,048,279.58		309,317,912.37	21,972,705.93	331,290,618.30	162,518,145.28



D.C. GARG & CO.

CHARTERED ACCOUNTANT

<u>Loan & Advances as on 31-03-2019</u>	<u>Annexure - G</u>
Aggarwal Furnishers & Interiors	56,000.00
Bangal Crockery & Tent House	28,886.00
Carestream Dental India Pvt. Ltd.	252,000.00
Confident Dental Equipments Pvt. Ltd.	4,130.00
D C Hosiery	1,366.00
Dr. Pankaj Bhargava	75,000.00
Digimed Systems	17,500.00
Eye Shop	11,500.00
Ecotech Energy (P) Ltd.	2,032.00
Gainwell Commosales Private Limited	17,700.00
Global Meditech System	12,980.00
Havells India Ltd.	5,100.00
International Subscription Agency	608,691.00
Jaypee Brothers Medical Publishers (P) Ltd.	3,655.00
Kone Elevator India Pvt Ltd.	34,285.00
Machinfabrik Industries Pvt Ltd	300,000.00
Mahi Agency	3,000.00
National Insurance Company Ltd	23,408.00
Neeraj Agarwal	6,750.00
O.S.M. Creations Gzb	335,160.00
Pipeline Engineers	150,000.00
Reliance Jio Infocomm Ltd	16,680.00
Rohit Advertisement	141.00
Sai Interiors	4,564.00
Shiva Global Enveronment Pvt. Ltd.	200,000.00
Shyam Sunder	43,123.00
Steel Udyog	260,000.00
Surana Enterprises	180,000.00
Vardhman Constructions	338,396.00
Vijay Sanitary Store	11,091.00
Vijay Sanitary Stores Delhi	7,523.00
Wasim Aluminium Fabricator	350,000.00
Yogi Enterprises	21,000.00
<u>List of Imp. A/c</u>	
Anuj Tyagi	8,479.00
Adesh Sharma	1,000.00
Bashudev Das	6,000.00
K.P. Tomar	27,442.29
Ranjana Agarwal	1,500.00
Ravindra Nath Trivedi	5,150.00
Sachin Kumar	11,875.00
Shyama Mishra	1,000.00
Subhash Chand	110,110.28
<u>List of Advances</u>	
Ashok Tyagi	1,000.00
Employee Advance	2,420.00
Mahinder Kumar Sharma	20,945.00
Mithlesh Kumar	10,799.00
Mohit Sharma	8,183.00
Radhey Shyam Yadav	3,000.00
Sanjay Sharma	16,000.00
Satish Driver	2,000.00
Yogesh Driver	50,000.00
G. Total	3,668,564.57



D.C. GARG & CO.

CHARTERED ACCOUNTANT

Advance Fees from Students as on 31-03-2019

Annexure - H

BDS 2013-17	157,000.00
BDS 2014-18	234,000.00
BDS 2015-19	2,500.00
BDS 2016-20	118,550.50
BDS 2017-21	4,165,000.00
BDS 2018-22	1,887,000.00
MDS 2014-17	50,000.00
MDS 2016-19	73,666.00
MDS 2017-20	1,945,400.00
MDS 2018-21	3,411,000.00
	<u>12,044,116.50</u>

Fees Receivable as on 31-03-2019

Annexure - I

BDS 2013-17	288,250.00
BDS 2014-18	4,644,499.50
BDS 2015-19	4,523,689.30
BDS 2016-20	5,737,750.00
BDS 2017-21	3,122,950.00
BDS 2018-22	305,000.00
MDS 2014-17	3,934,000.00
MDS 2015-18	5,662,000.00
MDS 2016-19	1,537,656.00
MDS 2017-20	2,984,655.90
MDS 2018-21	818,050.00
	<u>33,558,500.70</u>
Less: Unclaimed Receipts	(6,908,000.00)
	<u>26,650,500.70</u>

Security Deposit

Dr. Lal Path Labs Ltd	
IGL	
LPG Cylinder	
Mobile	
State Consumer Disputes Redresal Comm.	
Telephone	
UPSEB	

Annexure - J

	25,000.00
	483,953.00
	33,060.00
	10,000.00
	75,000.00
	44,504.00
	2,400,000.00
	<u>3,071,517.00</u>



D.C. GARG & CO.

CHARTERED ACCOUNTANT

DURGA CHARITABLE SOCIETY
MOHAN NAGAR, GHAZIABAD

L.T.S. Centre for Dental Studies & Research (College)
Income & Expenditure A/c for the period ended on 31-03-2020

Expenditure	Amount	Income	Amount
To Admission Exps	100,000.00	By Income (As per Schedule -1)	193,353,400.00
To Advertisement & Publicity Exps	1,061,653.00	By Hostel Fees	48,073,756.00
To Affiliation / Approval Exps	100,500.00	By OPD Receipt	49,410,705.80
To Annual Function Exps	2,150,697.00	By Income from Implant Course	2,593,500.00
To Annual Maintenance Charges	1,752,878.00	By Income from Rent	381,475.00
To Audit Fees	205,615.00	By Income from Seminar / Workshop	996,400.00
To Bank Charges	499,421.43	By Income from Internship Charges	150,000.00
To Bhandara/Kavar Seva Exps	480,064.00	By Interest on Electricity Security	87,600.54
To Books & Reading Course Material Exps	1,316,218.00	By Bank Interest	106,030.00
To Bus Hire Charges	4,284,000.00	By Other Income	2,808,416.79
To Camp Expenses	1,315,751.00	By Interest on FDRs	930,169.45
To Campus Maintenance Exps	2,442,731.00	By Excess of Expenditure over Income	29,234,537.77
To Children Education Exps	847,450.00		
To Cloth Washing Exps	102,892.00		
To Computer Exps	722,291.00		
To Computer Software Exps	1,234,850.00		
To Conference Reimbursement Exps	463,887.00		
To Consumable Store	804,283.00		
To Convocation Exps	652,241.00		
To Covid-19 Support Exps	539,339.00		
To Cultural Activity Exps	839,290.00		
To D.G. Set Running & Maintenance	4,838,561.00		
To Donation	2,938,850.00		
To Electrical Exps	2,166,718.00		
To Electricity Charges	13,599,372.00		
To ESI Employer's Contribution	1,115,943.00		
To Eye Dept. Exps	33,260.00		
To Fee & Taxes	1,936,850.00		
To Fire Fighting Exps	74,388.00		
To Gratuity Subscription Exps	677,151.00		
To Hostel Exps	22,840,303.00		
To Incentive to Staff	276,675.00		
To Insurance Exps	540,839.00		
To Interest on SOD & Other Loan	85,489.00		
To Internet / IT Lab Exps	749,612.80		
To Internship Exp (Stipend)	7,448,211.00		
To IPD Exps	43,045.00		
To ISO & Accrediation Exps	470,378.00		
To Journal Publication Exps	30,975.00		
To Lab Consumable Exps	2,290,839.00		
To Leave Encashment	307,483.00		
To Legal & Professional Exps	645,426.00		
To Membership Fees	100,000.00		
To Maintenance & Upkeeping	4,139,187.00		
To Nursing Exps	45,600.00		
To News Paper & Subscription	2,208,958.00		
To Office & Misc. Exps	2,354,371.80		
To OPD Exps	20,747,370.21		
To O.T. Exps	320,510.00		
To Oxygen Gas Exps	145,520.00		
To P.F. Employer's Contribution	1,311,148.00		
To Paint & Whitewash Exps	6,736,703.00		
To Photostate Exps	79,839.00		
To Plantation & Lawn Development	2,332,771.00		
To Postage & Telegram	19,796.00		



D.C. GARG & CO.

CHARTERED ACCOUNTANT

	Balance b/d	125,568,204.24	Balance b/d	328,125,991.35
To Pooja & Diwali Exps		1,520,975.00		
To Printing & Stationery		1,294,855.00		
To Professional Fee/ Incentive to Doctors		6,424,486.00		
To Rent Expenses		278,152.00		
To Repair & Maintenance - Building		9,651,200.00		
To Repair & Maintenance - Furniture		3,101,025.00		
To Repair & Maintenance - Office Equipment		226,048.00		
To Repair & Maintenance - OPD Equipment/Inst		1,864,776.00		
To Repair & Maintenance - Others		1,466,026.00		
To Repair & Maintenance - Sanitary		1,066,212.00		
To Repair & Maintenance - STP Plant		27,282.00		
To Salary - Non Teaching & Admin Staff		54,125,894.00		
To Salary -Teaching Staff		79,919,144.00		
To Scholarship/Concession Exps		1,711,000.00		
To Security Service Exps		3,728,403.00		
To Seminar & Workshop Exps		984,822.00		
To Staff Welfare Exps		2,021,929.00		
To Student Welfare Exps		3,148,319.00		
To Student's Visit / Excursion Tours		890,000.00		
To Teaching Aid Exps		493,210.00		
To Telephone & Mobile Exps		229,098.00		
To Temple Exps		28,307.00		
To Travelling & Conveyance Exps		2,583,835.00		
To Vehicle Running & Maintenance Exps		2,479,070.40		
To Visiting Faculty Exps		1,082,097.00		
To X-Ray Deptt. Expenses		209,265.00		
To Depreciation		22,002,356.71		
		<u>328,125,991.35</u>		<u>328,125,991.35</u>

For Durga Charitable Society

(Secretary)

Date : 25.06.2020

Place : Ghaziabad

As per our report of even date
For D.C. Garg & Company
Chartered Accountant

Partner



UDEN 20402822AAAACD9065

D.C. GARG & CO.

CHARTERED ACCOUNTANT

DURGA CHARITABLE SOCIETY
MOHAN NAGAR, GHAZIABAD
I.T.S. Centre for Dental Studies & Research (College)

Detail of Income as on 31-03-2020

Schedule - 1

Amount (Rs.)

Acad. Fee BDS (2016-20)	19,825,000.00
Acad. Fee BDS (2017-21)	33,000,000.00
Acad. Fee BDS (2018-22)	34,400,000.00
Acad. Fee BDS (2019-23)	34,400,000.00
Acad. Fee MDS (2014-17)	(1,380,000.00)
Acad. Fee MDS (2015-18)	(3,530,000.00)
Acad. Fee MDS (2017-20)	20,016,900.00
Acad. Fee MDS (2018-21)	25,576,100.00
Acad. Fee MDS (2019-22)	28,545,400.00
Other Fees	2,500,000.00
	<u>193,353,400.00</u>

Corpus Fund as on 31-03-2020

Annexure - A

Opening Balance	140,338,082.29
Add: Transfer from Durga Charitable Society	16,242,782.44
	<u>156,580,864.73</u>
Less: Excess of Expenses over Income	29,234,537.77
	<u>127,346,326.96</u>

Academic Security as on 31-03-2020

Annexure - B

Amount (Rs.)

Academic Security	3,310,000.00
Acad. Sec. BDS (2014-18)	4,848,000.00
Acad. Sec. BDS (2015-19)	4,950,000.00
Acad. Sec. BDS (2016-20)	2,950,000.00
Acad. Sec. BDS (2017-21)	3,750,000.00
Acad. Sec. BDS (2018-22)	4,700,000.00
Acad. Sec. BDS (2019-23)	4,725,000.00
Acad. Sec. MDS (2016-19)	200,000.00
Acad. Sec. MDS (2017-20)	1,500,000.00
Acad. Sec. MDS (2018-21)	4,250,000.00
Acad. Sec. MDS (2019-22)	4,100,000.00
Academic Security (U.C.)	200,000.00
	<u>39,483,000.00</u>



D.C. GARG & CO.

CHARTERED ACCOUNTANT

<u>Creditors as on 31-03-2020</u>	<u>Annexure - C</u>
3A Dental Company	9,306.00
Admax Sign Factory	43,660.00
Ashoosons	116,614.00
Avco Consultancy Services Pvt. Ltd.	47,773.00
Ayushi Density Pvt. Ltd.	25,160.00
Balaji Advertising	11,955.00
Bharat Pipe & Sanitary Stores	343,096.00
Bimal Printers	26,997.00
Delhi Surgical Emporium	268,632.00
Dentspro India Pvt Ltd Delhi	246,540.00
Dr. Anshu Baid	1,100.00
Dr. Arshi Khanam	1,100.00
Dr. Diksha Gupta	1,100.00
Dr. Divya Gupta	1,100.00
Dr. Medha Sharma	1,100.00
Dr. Pankaj Bhargava	75,000.00
Dr. Rahul Bansal	10,000.00
DSS Imagetech (P) Ltd.	4,880.00
Electromart	166,000.00
Essential Dental Products	91,166.00
Garg Enterprises	466,720.00
Gem Optical Instruments Industries	221,000.00
Goodwill Enterprises	25,557.00
Gravitas Enterprises Pvt. Ltd.	18,960.00
International Subscription Agency	23,076.00
Jaypee Brothers Medical Publishers (P) Ltd.	1,163.00
Kapoor & Maggu Caterers	50,000.00
Kids e Dental LLP	44,000.00
Kreate Energy (I) Pvt.Ltd	169,943.00
Matrix International	10,520.00
Megha Caterers	174,766.00
Micro Science Services	4,500.00
Midas Infratech Pvt Ltd	454,152.00
Roots	18,369.00
Sanchit Bhutani S/o Sanjay Bhutani	100,000.00
Shiv Electric & Trading Co.	1,097.00
Singh Enterprises	7,211.00
Steel Udyog	84,788.00
Subhash Chand Panwar	18,821.00
Vaishno Traders	7,127.00
Vardhman Builders	449,612.00
Vardhman Constructions	9,845.00
Zila Samaj Kalyan Adhikari	177,760.00
Reimbursement A/c - Mr. Subhash Chand (HDFC Credit Card)	12,649.00
Reimbursement A/c - Mr. Mahendra (HDFC Credit Card)	4,178.00
Reimbursement A/c - Mr. Anuj Tyagi (HDFC Credit Card)	48,408.00
APPASAMY Associates Private Limited	292,800.00
Vinayaka Medico Surgicals	161.00
Seth Rukam Pal Banwari Lal	5,320.00
Mohsin Khan	291.00
Bimal Printers	3,552.00
R.V. Printers	7,699.00
Global Meditech System	13,490.00
Mr. Ambesh Kumar Mishra	5,000.00
	4,424,814.00



D.C. GARG & CO.

CHARTERED ACCOUNTANT

Payables as on 31-03-2020

	<u>Annexure - D</u>
Advance for Electricity Recharge	14,000.00
Advance for 14th IAPHD (Community)	43,400.00
Payable to DGME 2018	400,000.00
Contribution to CCT Payable	78,732.00
Electricity Charges Payable	674,770.00
Conveyance Exps Payable	81,604.00
ESi Payable	98,824.00
Examination Exps Payable	446,720.00
Expenses Payable	6,012,670.00
Gratuity Subscription Payable	658,814.00
ICMR Grant Payable	265,402.00
Lab Exp Payable	19,045.00
PF Payable	226,341.00
Salary Payable	2,885,471.00
Scholarship Payable (Zila Samaj Kalyan & Others)	89,500.00
Security Service Exps Payable	20,370.00
Upkeeping & Maintenance Exps Payable	67,870.00
	<u>12,083,533.00</u>

List of Amount Receivable

	<u>Annexure - E</u>
AGS Transact Technologies Limited	84,322.00
Mother Dairy	12,000.00
Garg Stationers	7,000.00
Sachin Kumar (Juice Shop)	5,000.00
Recoverable from ECHS	553,214.00
Recoverable from ICICI Bank	2,754.00
Recoverable from IDSC-2016	200,000.00
Recoverable from Paytm	300.00
Recoverable from Ayushman Bharat	9,300.00
Recoverable from Paytm	50.00
Syndicate Bank EC - Rent A/c	21,384.00
Starbeen	16,000.00
	<u>911,324.00</u>



D.C. GARG & CO.

CHARTERED ACCOUNTANT

Annexure - F

Detail of Fixed Assets as on 31.03.2020

Particulars	Gross Block as at 01.04.2019	Additions		Adjustment	Gross Block as at 31.03.2020	Depreciation Rate	Accumulated Depreciation as at 01.04.2019	Depreciation for 2019-20	Accumulated Depreciation as at 31.03.2020	Book Value as at 31.03.2020
		1st Half	2nd Half							
Building										
- Building A/C	132,024,762.98		12,000,000.00		144,024,762.98	10%	98,698,667.41	3,932,609.56	102,631,276.97	41,393,486.01
- Clinical Block - U.G.	33,660,667.00				33,660,667.00	10%	23,283,896.11	1,037,677.09	24,321,573.20	9,339,093.80
- MDS Building	11,954,541.00				11,954,541.00	10%	9,117,853.98	283,668.70	9,401,522.68	2,553,018.32
- Building- PG Hostel	12,064,636.00				12,064,636.00	10%	8,068,291.47	399,634.45	8,467,925.92	3,596,710.08
- Building- PG Hostel Extn	9,186,639.00				9,186,639.00	10%	4,750,638.42	443,600.06	5,194,238.48	3,992,400.52
- Building Hostel - UG Extn.			991,200.00		991,200.00	0%				991,200.00
- Sanitary Goods	1,065,636.00				1,065,636.00	10%	465,489.01	60,014.70	525,503.71	540,132.29
- Storage Tank	172,819.00				172,819.00	10%	112,301.01	6,051.80	118,352.81	54,466.19
- Steel Shattering Plates	2,080,550.00				2,080,550.00	10%	1,664,344.69	41,620.53	1,705,965.22	374,584.78
- Over Head Tank	1,100,000.00				1,100,000.00	10%	896,167.78	20,383.22	916,551.00	183,449.00
- Temple	96,000.00				96,000.00	10%	78,211.01	1,778.90	79,989.90	16,010.10
- Building Staff Flats	10,682,825.00				10,682,825.00	10%	6,455,423.94	472,740.11	6,878,164.05	3,804,660.95
- Building Sports Complex	2,504,500.00		3,362,665.00		5,867,165.00	10%		418,583.25	418,583.25	5,448,581.75
- Security Office Extension	409,351.00				409,351.00	10%	250,006.72	35,934.43	265,941.15	143,409.85
- Labour Rooms	1,016,656.00				1,016,656.00	10%	530,392.59	48,626.34	579,018.93	437,637.07
- Building-UG Block Extn	18,011,984.00				18,011,984.00	10%	7,282,234.24	1,072,974.98	8,355,209.21	9,656,774.79
- External Campus Development	9,254,445.00				9,254,445.00	10%	2,070,789.07	718,365.59	2,789,154.66	6,465,290.34
Vehicle										
- Car	5,637,369.00				5,637,369.00	15%	2,964,608.45	400,914.08	3,365,522.53	2,271,846.47
- College Bus	1,431,886.00				1,431,886.00	15%	1,070,973.78	54,136.83	1,125,110.61	306,775.39
- Cycle	13,277.00				13,277.00	15%	10,215.90	451.66	10,667.57	2,559.43
- Mobile Clinic	3,050,695.00				3,050,695.00	15%	1,583,219.13	220,121.38	1,803,340.51	1,247,354.49
- Scooter	217,039.00				217,039.00	15%	157,684.89	8,903.12	166,588.00	50,451.00
- Tara Sumo	555,000.00				555,000.00	15%	469,090.16	12,886.48	481,976.64	73,023.36
- Moped (TVS)	26,290.00				26,290.00	15%	20,657.48	844.88	21,502.36	4,787.64
- Motor Cycle	42,889.00				42,889.00	15%	33,700.22	1,378.32	35,078.54	7,810.46
- Rickshaw	10,000.00				10,000.00	15%	6,794.23	480.87	7,275.09	2,724.91
- Ambulance	648,909.00				648,909.00	15%	473,697.08	26,281.79	499,978.87	148,930.13
Library Books	7,735,138.00	106,757.00	3,577.00		7,845,472.00	40%	7,613,442.90	92,096.24	7,705,539.14	139,932.86
Computers Software	2,504,595.00				2,504,595.00	40%	2,431,418.44	29,270.63	2,460,689.06	43,905.94
Computers	12,209,009.00	90,750.00	12,602.00		12,312,361.00	40%	10,841,052.86	586,002.85	11,427,055.72	885,305.28
Laptop	280,650.00		31,000.00		311,650.00	40%	274,817.78	8,532.89	283,350.67	28,299.33
Furniture & Fixture	39,172,964.00	1,225,158.00	1,195,639.00		41,593,761.00	10%	20,816,891.35	2,017,905.01	22,834,796.37	18,758,964.63
D.G. Set										



D.C. GARG & CO.

CHARTERED ACCOUNTANT

Loan & Advances as on 31-03-2020

	<u>Annexure - G</u>
Aircon Technique Pvt Ltd	50,000.00
Bangkok Marriott Marquis Queen's Parks	723,411.00
Harshita Infrastructure	100,000.00
HNM Responsible Healthcare Wears	24,275.00
Match Box	615,000.00
Mr. Neeraj Agarwal	6,750.00
Muradnagar Gas Service	30.00
National Insurance Company Ltd	23,803.00
O.S.M. Creations Gzb	335,160.00
Reliance Jio Infocomm Ltd	16,881.00
Roots (Toilet Block)	8,800.00
Shree Balaji Trading Company	100,000.00
Vidya Enterprises	7,257.00
Wipro GE Healthcare	1,500.00
Transasia Bio-Medical Ltd.	12,500.00

List of Imp. A/c

Imprest - Abhishek Sharma	20.00
Imprest - Vijay Sharma	8,625.00
Imprest - Subhash Chand	6,410.00
Imprest - Vikas Kumar	6,703.00
Imprest - Ravindra Nath Triwedi	5,150.00
Reimbursement A/c - Mr. Devkant Tyagi (HDFC Credit Card)	8,002.00
Reimbursement A/c - Mr. K.P. Tomar (ICICI Credit Card)	33,299.92
Employee Advance	25,000.00
Imprest- Shubham Warden	500.00
Imprest- Shyama Mishra	1,000.00

List of Advance Against Salary

Staff Adv Atahul Rahman	401.00
Staff Adv Radhey Shyam Yadav	10,500.00
Staff Adv Satish	14,000.00
Staff Adv Yogesh Kumar	50,000.00
Staff Adv- Ramkesh Pandey	12,650.00
Staff Adv. Ram Kumar	691.00
Staff Adv. Rajendra Singh Tomar	12,000.00
Staff Adv. Shahid Khan	1,500.00
Staff Adv. Sultan Ahmed	3,434.00
Staff Adv. Dr. Urvashi Verma	201,000.00
Staff Adv. Sonu	699.00
Staff Adv. Nitin	2,840.00
Staff Adv - Akarshan Rai	397.00
Staff Adv - Anil Kumar Mahendru	5,696.00
Staff Adv - Pinky Agarwal	8,565.00
Staff Adv - Sanjeev Tyagi	772.00
Staff Adv - Shiv Kumar Sharma	940.00
Staff Adv - Sunita Rani (Staff Nurse)	865.00
Staff Adv.- Dr. Kapil Dev	3,195.00
G. Total	2,450,221.92



D.C. GARG & CO.

CHARTERED ACCOUNTANT

Advance Fees from Students as on 31-03-2020

Annexure - H

BDS 2013-17	29,500.00
BDS 2014-18	19,000.00
BDS 2015-19	945,094.00
BDS 2016-20	90,350.00
BDS 2017-21	2,361,000.00
BDS 2018-22	77,500.00
BDS 2019-23	105,000.00
MDS 2014-17	50,000.00
MDS 2016-19	78,666.00
MDS 2018-21	6,437,350.00
MDS 2019-23	12,115,600.00
	<u>22,309,060.00</u>

Fees Receivable as on 31-03-2020

Annexure - I

BDS 2014-18	107,000.00
BDS 2015-19	2,468,912.50
BDS 2016-20	7,434,000.00
BDS 2017-21	1,753,200.00
BDS 2018-22	344,000.00
MDS 2014-17	1,500,000.00
MDS 2015-18	1,814,000.00
MDS 2017-20	1,483,999.90
MDS 2018-21	1,500,000.00
	<u>18,405,112.40</u>
Unclaimed Receipts	(562,929.38)
	<u>17,842,183.02</u>

Security Deposit

Annexure - J

IGL	648,065.30
LPG Cylinder	33,060.00
Mobile	10,000.00
State Consumer Disputes Redresal Comm.	75,000.00
Telephone	44,504.00
UPSEB	2,400,000.00
Security Deposit - Dr. Lal Path Labs Ltd	25,000.00
	<u>3,235,629.30</u>



D.C. GARG & CO.

CHARTERED ACCOUNTANTS

DURGA CHARITABLE SOCIETY

MOHAN NAGAR, GHAZIABAD

I.T.S. Centre for Dental Studies & Research (College)

Balance Sheet as at 31.03.2021

<u>Liabilities</u>	<u>Amount</u>	<u>Assets</u>	<u>Amount</u>
Corpus Fund (As per Annexure - A)	167,193,635.70	Fixed Assets (As per Annexure-F)	198,137,315.06
Loan Liabilities		Investment	
Canara Bank - (8556.306.19)	9,580,000.00	Endowment A/c	3,120,200.15
Canara Bank - (9313.307.275)	294,733.05	Interest on Endowment Fund	1,727,653.84
Security & Advances		Current Assets	
Academic Security (As per Annexure - B)	40,976,000.00	Cash in Hand	639,816.15
Hostel Security	3,282,500.00	Cash in Transit	250,000.00
Advance Fees from Student (as per Annexure- H)	2,811,255.03	Canara Bank - Gratuity A/c	187,848.00
Advance Recd. From Patient	39,824.00	Canara Bank ICDS 2020 A/c No. 2435.101.1270	3,671.40
		Canara Bank A/c No.8556.101.9978	434,542.00
		Canara Bank A/c No. 8556.101.5985	69,464.40
		HDFC Bank A/c No. 50100344146837	141,395.68
		ICICI Bank Ltd - 191801000180	10,282,045.06
		ICICI Bank Limited - 125601001704	3,628,056.00
		ICICI Bank Limited - 125601001559	595,421.00
		P & S Bank A/C - 5002	187,371.84
		P & S Bank A/C - 5166	521,542.00
Current Liabilities & Provisions		Loan & Advances	1,731,896.00
Creditors (As per Annexure - C)	6,839,706.20	(As per Annexure - G)	
Payables (As per Annexure - D)	19,889,257.00	Receivable	
TDS Payable	766,681.00	Fee Receivable From Student (As per Annexure - I)	26,162,583.10
		Amount Receivable (As per Annexure - E)	617,141.00
		Security Deposit	3,235,629.30
		(As per Annexure - J)	

251,673,591.98

251,673,591.98

For Durga Charitable Society

(Secretary)

Date : 24.09.2021

Place : Ghaziabad

As per our report of even date
For D.C. Garg & Company
Chartered Accountant



UDIN - 21409822 AAAA HT 3717

D.C. GARG & CO.

CHARTERED ACCOUNTANTS

L.T.S. Centre for Dental Studies & Research (College)
Income & Expenditure A/c for the period ended on 31-03-2021

Expenditure	Amount	Income	Amount
To Admission Exps	915,400.00	By Income (As per Schedule -1)	270,209,600.00
To Advertisement & Publicity Exps	1,022,161.00	By Hostel Fees	39,676,341.00
To Affiliation / Approval Exps	453,500.00	By OPD Receipt	18,002,293.79
To Annual Maintenance Charges	1,727,127.00	By OPD/ IPD Receipt- Hospital	9,249,593.40
To Audit Fees	107,380.00	By Income from Implant Course	71,500.00
To Bank Charges	347,390.31	By Income from Rent	363,000.00
To Bhandara/Kavar Seva Exps	749,293.00	By Income from Seminar / Workshop	97,200.00
To Books & Reading Course Material Exps	1,348,818.00	By Bank Interest	95,013.00
To Bus Hire Charges	2,394,000.00	By Other Income	954,819.05
To Camp Expenses	850,822.00	By Interest on FDRs	280,461.78
To Campus Maintenance Exps	2,591,009.00		
To Children Education Exps	599,305.00		
To Cloth Washing Exps	37,777.00		
To Computer Exps	223,466.50		
To Computer Software Exps	498,263.00		
To Consumable Store	955,018.00		
To Convocation Exps	583,201.00		
To Covid-19 Support Exps	915,228.00		
To Cultural Activity	334,819.00		
To D.G. Set Running & Maintenance	1,558,828.00		
To Donation	2,850,000.00		
To Electrical Exps	1,480,213.00		
To Electricity Charges	7,843,048.00		
To ESI Employer's Contribution	722,308.00		
To Eye Dept. Exps	26,206.00		
To Fee & Taxes	233,150.00		
To Fire Fighting Exps	124,411.00		
To Gratuity Subscription Exps	543,796.00		
To Hostel Exps	6,720,519.00		
To Insurance Exps	667,029.00		
To Internet / IT Lab Exps	780,992.53		
To Internship Exp (Stipend)	7,079,883.00		
To Interest on SOD & Other Loan	199,695.00		
To IPD Exps	7,799.00		
To Lab Consumable Exps	1,727,625.00		
To Leave Encashment	274,338.00		
To Legal & Professional Exps	445,366.00		
To Membership Fees	100,000.00		
To Maintenance & Upkeeping	4,646,488.00		
To News Paper & Subscription	179,346.00		
To Nursing Exps	50,000.00		
To Office & Misc. Exps	1,744,566.00		
To OPD Exps	6,915,449.00		
To Outstanding Association Award	76,934.00		
To O.T. Exps	272,515.00		
To Oxygen Gas Exps	121,602.00		
To P.F. Employer's Contribution	1,059,034.00		
To Paint & Whitewash Exps	4,679,700.00		
To Photostate Exps	47,960.00		
To Plantation & Lawn Development	1,531,016.00		
To Postage & Telegram	17,080.00		
	Balance c/d	Balance c/d	
	71,380,874.34	288,999,822.02	



D.C. GARG & CO.

CHARTERED ACCOUNTANTS

	Balance b/d	71,380,874.34	Balance b/d	288,999,822.02
To Pooja & Diwali Exps		1,620,595.00		
To Printing & Stationery		761,251.00		
To Professional Fee/ Incentive to Doctors		2,806,963.00		
To Rent Expenses		220,480.00		
To Recruitment Exp.		42,960.00		
To Repair & Maintenance - Building		9,691,958.00		
To Repair & Maintenance - Furniture		2,408,569.00		
To Repair & Maintenance - Office Equipment		198,870.00		
To Repair & Maintenance - OPD Equipment/Inst		554,541.00		
To Repair & Maintenance - Others		1,131,698.00		
To Repair & Maintenance - Sanitary		1,424,777.00		
To Repair & Maintenance - STP Plant		28,479.00		
To Salary - Non Teaching & Admin Staff		39,425,491.00		
To Salary -Teaching Staff		70,675,717.00		
To Scholarship/Concession Exps		318,300.00		
To Security Service Exps		2,450,986.00		
To Seminar & Workshop Exps		103,396.00		
To Staff Welfare Exps		2,359,829.00		
To Student Welfare Exps		2,346,434.00		
To Teaching Aid Exps		385,922.00		
To Telephone & Mobile Exps		234,657.00		
To Temple Exps		21,507.00		
To Travelling & Conveyance Exps		1,401,833.00		
To Vehicle Running & Maintenance Exps		1,639,643.00		
To Visiting Faculty Exps		500,600.00		
To X-Ray Deptt. Expenses		85,648.00		
To Depreciation		24,743,007.51		
To Excess of Income over Expenditure		50,034,836.17		
		<u>288,999,822.02</u>		<u>288,999,822.02</u>

For Durga Charitable Society

(Secretary)

Date : 24.09.2021

Place : Ghaziabad

As per our report of even date
For D.C. Garg & Company
Chartered Accountant

Partner

UDIN-21402892AAAAHT3717

D.C. GARG & CO.

CHARTERED ACCOUNTANTS

DURGA CHARITABLE SOCIETY
MOHAN NAGAR, GHAZIABAD
Unit : I.T.S. Centre for Dental Studies & Research

Detail of Income as on 31-03-2021

Schedule - 1

Amount (Rs.)

Acad. Fee BDS (2017-21)	35,500,000.00
Acad. Fee BDS (2018-22)	33,368,000.00
Acad. Fee BDS (2019-23)	34,400,000.00
Acad. Fee BDS (2020-24)	34,265,000.00
Acad. Fee MDS (2018-21)	26,450,000.00
Acad. Fee MDS (2019-22)	27,331,200.00
Acad. Fee MDS (2020-13)	28,895,400.00
	<u>220,209,600.00</u>

Corpus Fund as on 31-03-2021

Annexure - A

Opening Balance	127,346,326.96
Add: Excess of Income over Expenditure	50,034,836.17
	<u>177,381,163.13</u>
Less: Transfer to Durga Charitable Society	10,187,527.43
	<u>167,193,635.70</u>

Academic Security as on 31-03-2021

Annexure - B

Amount (Rs.)

Academic Security	4,626,000.00
Acad. Sec. BDS (2015-19)	4,950,000.00
Acad. Sec. BDS (2016-20)	2,950,000.00
Acad. Sec. BDS (2017-21)	3,750,000.00
Acad. Sec. BDS (2018-22)	4,700,000.00
Acad. Sec. BDS (2019-23)	4,725,000.00
Acad. Sec. BDS (2020-24)	3,325,000.00
Acad. Sec. MDS (2018-21)	4,250,000.00
Acad. Sec. MDS (2019-22)	4,000,000.00
Acad. Sec. MDS (2020-23)	3,500,000.00
Academic Security (U.C.)	200,000.00
	<u>40,976,000.00</u>



D.C. GARG & CO.

CHARTERED ACCOUNTANTS

Creditors as on 31-03-2021

Annexure - C

Ad2Sell	197,032.00
Ankur Prints	34,650.00
Arjun	965.00
Delhi Surgical Emporium	500,114.00
Dentspro India Pvt Ltd Delhi	36,077.00
Dr. Pankaj Bhargava	75,000.00
Essential Dental Products	265,306.00
Gem Optical Instruments Industries	200,000.00
Goel Stores	300.00
International Subscription Agency	23,076.00
Jaypee Brothers Medical Publishers (P) Ltd.	1,163.00
Jila Samaj Kalyan Adhikari	177,760.00
Jitendra Bhagat	5,000.00
Kapoor & Maggu Caterers	50,000.00
Kids e Dental LLP	79,200.00
Kisan D'Net (India) Pvt Ltd	15,849.00
Kreate Energy (I) Pvt.Ltd	400,212.00
Kumar Traders	13,455.00
Lucky Trading Corporation	115.00
Match Box	28,747.00
Matrix International	7,000.00
Mlcro Science Services	4,500.00
Midas Infratech Pvt Ltd	454,152.00
MJS Auto & Electricals	22,480.00
Mosina	19,371.00
R.V. Printers	132,640.00
Roots Hostel II New	26,109.00
Sanchit Bhutani	100,000.00
Shiv Electric & Trading Co.	31,165.00
Shiv Shakti Traders	7,708.00
Shukla Das	7,500.00
Spin & Dry	137,073.00
Technocool Global	67,000.00
Tenwave Infotech Pvt. Ltd	78,819.00
Tirupati Balaji Advertising & Marketing	489,825.00
Trudent International	331,049.00
Universal Book Stall	107,697.00
Usha Agarwal	7,500.00
Vardhman Builders	449,612.00
Vardhman Constructions-Sports Complex-A/c	2,169,278.00
Reimbursement A/c - Mr. Anil Kumar (Reg) (ICICI Credit Card)	7,957.20
Reimbursement A/c - Mr. Devkant Tyagi (HDFC Credit Card)	2,748.00
Reimbursement A/c - Mr. Mahendra (HDFC Credit Card)	27,376.00
Reimbursement A/c - Mr. Pushkar Singh (HDFC Credit Card)	27,457.00
Reimbursement A/c - Mr. Vikas Kumar (HDFC Credit Card)	19,669.00



6,839,706.20

D.C. GARG & CO.

CHARTERED ACCOUNTANTS

Payables as on 31-03-2021

	<u>Annexure - D</u>
Advance for Electricity Recharge	5,500.00
Advance for 14th IAPHD (Community)	43,400.00
Children Education Exps Payable	129,030.00
Conveyance Exps Payable	20,263.00
Donation to CCT Payable	83,744.00
Electricity Charges Payable	780,415.00
ESI Payable	117,980.00
Examination Exps Payable	446,720.00
Expenses Payable	5,747,651.00
Gratuity Subscription Payable	711,563.00
ICMR Grant Payable	772,602.00
Mobile Exps Payable	7,414.00
Payable to DGME 2018	400,000.00
PF Payable	216,509.00
Salary Payable	9,626,913.00
Scholarship Payable (Zila Samaj Kalyan & Others)	32,000.00
Stipend Payable	747,553.00
	<u>19,889,257.00</u>

List of Amount Receivable

	<u>Annexure - E</u>
AGS Transact Technologies Limited	77,566.00
Canara Bank - Rent Receivable A/c	87,516.00
Garg Stationers	23,500.00
Mother Dairy	17,000.00
Recoverable from Ayushman Bharat	11,600.00
Recoverable from ECHS	101,937.00
Recoverable from Ericson Insurance TPA Pvt. Limited	8,698.00
Recoverable from ICICI Bank	16,349.00
Recoverable from IDSC-2016	200,000.00
Recoverable from ManipalCigna Health Ins. Co. Ltd.	12,201.00
Recoverable from Paytm	2,257.00
Recoverable from Star Health Care	22,933.00
Sachin Kumar (Juice Shop)	19,000.00
Starbeen	15,000.00
Canara Bank EC - Rent A/c	1,584.00
	<u>617,141.00</u>



D.C. GARG & CO.

CHARTERED ACCOUNTANTS

Annexure - F

Detail of Fixed Assets as on 31.03.2021

Particulars	Additions		Gross Block as at 01.04.2020	Adjustment	Gross Block as at 31.03.2021	Depreciation Rate	Accumulated Depreciation as at 01.04.2020	Depreciation for 2020-21	Accumulated Depreciation as at 31.03.2021	Book Value as at 31.03.2021
	1st Half	2nd Half								
Building										
- Building A/c	144,024,762.98	18,574,818.00			162,599,580.98	10%	102,631,276.97	5,996,830.40	108,628,107.37	53,971,473.61
- Clinical Block - U.G.	33,660,667.00				33,660,667.00	10%	24,321,523.20	933,909.38	25,255,482.58	8,405,184.42
- MDS Building	11,954,541.00				11,954,541.00	10%	9,401,522.68	255,301.83	9,656,824.51	2,297,716.49
- Building - PG Hostel	12,064,636.00				12,064,636.00	10%	8,467,925.92	359,671.01	8,827,596.93	3,237,039.07
- Building - PG Hostel Extn	9,186,639.00				9,186,639.00	10%	5,194,238.48	399,240.05	5,593,478.53	3,593,160.47
- Building Hostel - UG Extn.	991,200.00	12,109,721.00			13,200,921.00	10%	525,503.71	714,534.75	1,240,038.46	11,960,882.54
- Sanitary Goods	1,065,636.00				1,065,636.00	10%	118,352.81	5,446.62	123,799.43	941,836.57
- Storage Tank	172,819.00				172,819.00	10%	1,705,965.22	37,458.48	1,743,423.70	337,126.30
- Steel Shuttering Plates	2,080,550.00				2,080,550.00	10%	916,551.00	18,344.90	934,895.90	1,145,654.10
- Over Head Tank	1,100,000.00				1,100,000.00	10%	79,989.90	1,601.01	81,590.91	1,018,409.09
- Temple	96,000.00				96,000.00	10%	6,878,164.05	390,466.10	7,268,630.14	3,424,194.86
- Building Staff Flats	10,682,825.00				10,682,825.00	10%	418,583.25	14,340.99	432,924.24	10,250,900.76
- Building Sports Complex	5,867,165.00	3,012,144.00	8,679,183.00		17,558,492.00	10%	265,941.15	1,280,031.73	1,646,072.88	15,912,419.12
- Security Office Extension	409,351.00				409,351.00	10%	579,028.93	43,763.71	622,792.64	393,873.36
- Labour Rooms	1,016,656.00				1,016,656.00	10%	8,355,209.21	965,677.48	9,320,886.69	8,691,097.31
- Building - UG Block Extn	18,011,984.00				18,011,984.00	10%	2,789,154.66	908,798.63	3,697,953.30	8,179,187.70
- External Campus Development	9,254,445.00	2,622,696.00			11,877,141.00	10%				
Vehicle										
- Car	5,637,369.00				5,637,369.00	15%	3,365,522.53	340,776.97	3,706,299.50	1,931,069.50
- College Bus	1,431,886.00				1,431,886.00	15%	1,125,110.61	46,016.31	1,171,126.92	260,759.08
- Cycle	13,227.00				13,227.00	15%	10,667.57	383.92	11,051.48	2,175.52
- Mobile Clinic	3,050,695.00				3,050,695.00	15%	1,803,340.51	187,103.17	1,990,443.68	1,060,251.32
- Scooter	217,039.00				217,039.00	15%	166,588.00	7,567.65	174,155.65	42,883.35
- Tata Sumo	555,000.00				555,000.00	15%	481,976.64	10,953.50	492,930.14	62,069.86
- Moped (TVS)	26,290.00				26,290.00	15%	21,502.36	718.15	22,220.51	4,069.49
- Motor Cycle	42,889.00				42,889.00	15%	35,078.54	1,171.57	36,250.11	6,638.89
- Rickshaw	10,000.00	8,344.00			18,344.00	15%	7,275.09	1,034.54	8,309.63	10,034.37
- Ambulance	648,909.00				648,909.00	15%	499,378.87	22,339.52	521,718.39	126,990.61
Library Books	7,845,472.00	3,675.00	294,585.00		8,143,732.00	40%	7,205,539.14	116,360.14	7,821,899.28	321,832.72
Computers Software	2,504,595.00				2,504,595.00	40%	2,460,689.06	17,562.38	2,478,251.44	26,343.56
Computers	12,312,361.00	13,700.00			12,326,061.00	40%	11,427,055.72	356,862.11	11,783,917.83	542,143.17
Laptop	311,650.00				311,650.00	40%	283,350.67	11,319.73	294,670.40	16,979.60
Furniture & Fixture	41,593,761.00	566,099.00	281,970.00		42,441,830.00	10%	22,834,796.37	1,946,604.86	24,781,401.23	17,660,428.77
D.G. Set	9,831,254.00				9,831,254.00	15%	6,789,847.47	469,226.63	7,259,074.10	2,745,221.90
Machinery Account	205,037.00		173,542.00		205,037.00	15%	194,844.07	1,528.94	196,373.01	8,663.99



D.C. GARG & CO.

CHARTERED ACCOUNTANTS

<u>Loan & Advances as on 31-03-2021</u>	<u>Annexure - G</u>
Atal Bihari Vajpayee Medical University	70,000.00
Audi Cine Systems	100,000.00
Carestream Dental India Pvt. Ltd.	80,000.00
Chaman	49,646.00
Chamber of Commerce and Industry	4,000.00
Chesa Dental Care Services Limited	9,000.00
Deepa	488.00
Gupshup Technology India Pvt.Ltd.	15,930.00
Hands on Web Solution	20,000.00
Harshita Infrastructure	100,000.00
IGL A/C Business Partner No. 7100000692	5,000.00
Machinfabrik Industries Pvt Ltd	25,000.00
Matrix International	35,107.00
Megha Caterers	35,050.00
MIL Medical Dental System Private Limited	201,805.00
National Health Authority Covid Vaccination	105,000.00
National Insurance Company Ltd	23,801.00
Neeraj Agarwal	6,750.00
O.S.M. Creations Gzb	335,160.00
Prachar Advertising & P R Company	58,400.00
Roots	24,071.00
Shagun Gowns	15,000.00
Subodh Kumar Jha	14,000.00
Technoware Systems India (P) Limited	12,744.00
The AD Advantage	45,000.00
Vaseem	5,000.00
Vision Care Opticals (Eye Shop)	6,000.00
 <u>List of Reimbursement A/c</u>	
Reimbursement A/c - Mr. Sandeep Gambhir (Syndicate Credit Card)	2,128.00
Reimbursement A/c - Mr. Vikas Kumar (IGL Card)	328.00
 <u>List of Imp. A/c</u>	
Employee Advance	18,000.00
Employee Reimbursements	2,029.00
Imprest - Vijay Sharma	5,625.00
Imprest -Akash Sirohi	5,000.00
 <u>List of Advance Against Salary</u>	
Staff Adv - Ram Sahay	1,500.00
Staff Adv - Sunil Kumar	2,000.00
Staff Adv- Hemant Chauhan	400.00
Staff Adv. Dr. Urvashi Verma	176,000.00
Staff Adv. Mohit Sharma	6,000.00
Staff Adv. Rohit Raj	5,000.00
Staff Adv. Sanjay Sharma (Driver)	2,500.00
Staff Adv. Satish	11,000.00
Staff Adv.- Shyama Mishra	20,000.00
Staff Adv. Sultan Ahmed	3,434.00
Staff Adv. Tammana Chand (Driver)	19,000.00
Staff Adv. Yogesh Kumar	50,000.00
G. Total	1,731,896.00



D.C. GARG & CO.

CHARTERED ACCOUNTANTS

Advance Fees from Students as on 31-03-2021

Annexure - H

BDS 2013-17	29,500.00
BDS 2014-18	72,499.00
BDS 2015-19	672,640.00
BDS 2016-20	336,350.00
BDS 2017-21	206,000.00
BDS 2018-22	138,500.03
BDS 2019-23	430,000.00
BDS 2020-24	343,000.00
MDS 2014-17	50,000.00
MDS 2016-19	78,666.00
MDS 2018-21	47,000.00
MDS 2019-22	187,100.00
MDS 2020-23	220,000.00
	<u>2,811,255.03</u>

Fees Receivable as on 31-03-2021

Annexure - I

BDS 2014-18	50,000.00
BDS 2015-19	507,750.50
BDS 2016-20	6,795,500.00
BDS 2017-21	3,298,730.00
BDS 2018-22	1,327,590.00
BDS 2019-23	2,408,899.16
BDS 2020-24	6,539,920.00
MDS 2014-17	1,500,000.00
MDS 2015-18	1,814,000.00
MDS 2017-20	1,409,020.00
MDS 2018-21	3,064,000.44
MDS 2020-23	51,000.00
	<u>28,766,410.10</u>
Less: Unclaimed Receipts	(2,603,827.00)
	<u>26,162,583.10</u>

Security Deposit

Dr. Lal Path Labs Ltd

IGL

LPG Cylinder

Mobile

State Consumer Disputes Redresal Comm.

Telephone

UPSEB



Annexure - J

25,000.00
648,065.30
33,060.00
10,000.00
75,000.00
44,504.00
2,400,000.00
<u>3,235,629.30</u>