

# 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>
<b>Corpus Fund</b> (As per Annexure - A)	167,193,635.70	<b>Fixed Assets</b> (As per Annexure-F)	198,137,315.06
<b>Loan Liabilities</b>		<b>Investment</b>	
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
<b>Security &amp; Advances</b>		<b>Current Assets</b>	
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
<b>Current Liabilities &amp; Provisions</b>		<b>Loan &amp; Advances</b>	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	<b>Receivable</b>	
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
		<b>Security Deposit</b>	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

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

<u>Expenditure</u>	<u>Amount</u>	<u>Income</u>	<u>Amount</u>
To Admission Exps	915,400.00	By Income (As per Schedule -1)	220,209,600.00
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		
	<b>Balance c/d</b>		<b>Balance c/d</b>
	<b>71,380,874.34</b>		<b>288,999,822.02</b>



# 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-21402822AAAAHT 3717

# 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

	<u>Schedule - 1</u> <u>Amount (Rs.)</u>
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

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

## Academic Security as on 31-03-2021

	<u>Annexure - B</u> <u>Amount (Rs.)</u>
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

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

## Annexure - D

**19,889,257.00**

## List of Amount Receivable

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

## Annexure - E

**617,141.00**



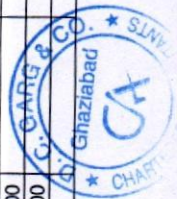
# D.C. GARG & CO.

## CHARTERED ACCOUNTANTS

Annexure - F

Detail of Fixed Assets as on 31.03.2021

Particulars	Gross Block as at 01.04.2020		Additions		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
	Ist Half	2nd Half	Ist Half	2nd Half							
<b>Building</b>											
- Building A/c	144,024,762.98		18,574,818.00			162,599,580.98		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%	24,321,573.20	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		99,287.00	12,109,721.00		13,200,208.00	10%	-	714,534.75	714,534.75	12,485,673.25
- Sanitary Goods	1,065,636.00					1,065,636.00	10%	525,503.71	54,013.23	579,516.94	486,119.06
- Storage Tank	172,819.00					172,819.00	10%	118,352.81	5,446.62	123,799.43	49,019.57
- Steel Shattering Plates	2,080,550.00					2,080,550.00	10%	1,705,965.22	37,458.48	1,743,423.70	337,126.30
- Over Head Tank	1,100,000.00					1,100,000.00	10%	916,551.00	18,344.90	934,895.90	165,104.10
- Temple	96,000.00					96,000.00	10%	79,989.90	1,601.01	81,590.91	14,409.09
- Building Staff Flats	10,682,825.00					10,682,825.00	10%	6,878,164.05	380,466.10	7,258,630.14	3,424,194.86
- Building Sports Complex	5,867,165.00		3,012,144.00	8,679,183.00		17,558,492.00	10%	418,583.25	1,280,031.73	1,698,614.98	15,859,877.03
- Security Office Extension	409,351.00					409,351.00	10%	265,941.15	14,340.99	280,282.13	129,068.87
- Labour Rooms	1,016,656.00					1,016,656.00	10%	579,018.93	43,763.71	622,782.64	393,873.36
- Building -UG Block Extn	18,011,984.00					18,011,984.00	10%	8,355,209.21	965,677.48	9,320,886.69	8,691,097.31
- External Campus Development	9,254,445.00		2,622,696.00			11,877,141.00	10%	2,789,154.66	908,798.63	3,697,953.30	8,179,187.70
<b>Vehicle</b>											
- 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
- Rikshaw	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%	499,978.87	22,339.52	522,318.39	126,590.61
<b>Library Books</b>	7,845,472.00		3,675.00	294,585.00		8,143,732.00	40%	7,705,539.14	116,360.14	7,821,899.28	321,832.72
<b>Computers Software</b>	2,504,595.00					2,504,595.00	40%	2,460,689.06	17,562.38	2,478,251.44	26,343.56
<b>Computers</b>	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
<b>Laptop</b>	311,650.00					311,650.00	40%	283,350.67	11,319.73	294,670.40	16,979.60
<b>Furniture &amp; Fixture</b>	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
<b>D.G. Set</b>											
- D.G. Set	9,831,254.00			173,542.00		10,004,796.00	15%	6,789,847.47	469,226.63	7,259,074.10	2,745,721.90
- Machinery Account	205,037.00					205,037.00	15%	194,844.07	1,528.94	196,373.01	8,663.99







# D.C. GARG & CO.

CHARTERED ACCOUNTANTS

## Loan & Advances as on 31-03-2021

	<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. 710000692	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

## List of Reimbursement A/c

Reimbursement A/c - Mr. Sandeep Gambhir (Syndicate Credit Card)	2,128.00
Reimbursement A/c - Mr. Vikas Kumar (IGL Card)	328.00

## List of Imp. A/c

Employee Advance	18,000.00
Employee Reimbursements	2,029.00
Imprest - Vijay Sharma	5,625.00
Imprest -Akash Sirohi	5,000.00

## List of Advance Against Salary

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
<b>G. Total</b>	<b>1,731,896.00</b>



# 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	<u>(2,603,827.00)</u>
	<u>26,162,583.10</u>

## Security Deposit

## Annexure - J

Dr. Lal Path Labs Ltd	25,000.00
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
	<u>3,235,629.30</u>

