

# C. B. CHHAJED & CO.

CHARTERED ACCOUNTANTS

Electric Mansion, 5th Floor, Appasaheb Marathe Marg, Prabhadevi, Mumbai 400 025.

Tel. : 4344 5300, E-mail : info@cbcandco.com, Website : www.cbcandco.com

To,  
The Principal,  
Y M T DENTAL MEDICAL COLLEGE AND HOSPITAL- U G,  
Kharghar,  
Navi Mumbai - 410210.

27<sup>th</sup> October, 2018

Dear Sir,

We have audited the accompanying financial statements of the Y M T DENTAL COLLEGE AND HOSPITAL – U G (“the Institute”) which comprise the balance sheet as at March 31st, 2018, Income and Expenditure Account and Receipt and Payment account for the year then ended.

## Report on Other Matters

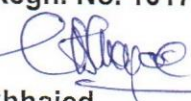
As required by Fees Regulation Authority established under Maharashtra Unaided Private Professional Educational Institutions (Regulation of Admission and Fees) Act, 2015 :

- (i) In our opinion, proper books of account as required by law have been kept by the Institute so appears from our examination of those books.
- (ii) In our opinion the accounts are maintained on mercantile system.
- (iii) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit.
- (iv) In our opinion the Institute has kept proper accounts for every segment.
- (v) In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give a true and fair view:
  - (a) In the case of Balance sheet the state of affairs of the institution segment as at 31<sup>st</sup> March, 2018
  - (b) In the case of Income and Expenditure account of the Deficit of the institutions and segment for the year ended on the date.



Place: Mumbai  
Dated: 27.10.2018

For C. B. Chhajed & Co.  
Chartered Accountants  
(Firm Regn. No. 101796W)

  
C. B. Chhajed  
(Partner)  
Membership No. 009447

**Y. M. T. DENTAL COLLEGE AND HOSPITAL UG**

**BALANCE SHEET AS AT 31ST MARCH 2018**

(Amount in Rs)

LIABILITIES		SCH	Amount	Amount	ASSETS		SCH	Amount	Amount
<b>BRANCH/ DIVISION ACCOUNT</b>				202,996,185	<b>FIXED ASSETS</b>		6		19,137,799
Dr G D Pol Foundation Trust					<b>CASH &amp; BANK BALANCES</b>				
<b>CAUTION MONEY DEPOSIT</b>					Cash in Hand			4,047	
Balance as per last Balance Sheet			6,166,850		<i>(As Certified by the treasurer of the Trust)</i>				
Add: Deposit received during the year			990,000		Balances with Banks		7	1,348,271	1,352,318
Less: - Refunded during the year			832,229	6,324,621	<b>CLOSING STOCK (As certified by the Trustees of trust)</b>		8	722,814	722,814
<b>CURRENT LIABILITIES &amp; PROVISIONS</b>					<b>CURRENT ASSETS</b>				
Sundry Creditors		1	29,189,526		Tuition Fees Receivable			58,706,192	
Statutory Dues		2	2,366,623		Deposits		9	87,183	
Provisions		3	8,287,396		Prepaid Expenses		10	350,690	
Freeship & Scholarship			752,991		Advances to Suppliers		11	15,156	
Advance Tutition Fees			49,219,282		Sundry Debtors		12	60,425	
Bank Balances*		4	8,057,228		Other Current Assets		13	3,410	
<i>(Represents credit balance in bank account)</i>					Staff Advances		14	1,030	59,224,086
Other Current Liabilities		5	279,724		<b>INCOME &amp; EXPENDITURE</b>				
Fees received for next academic year			6,681,649	104,834,419	Balance as per last balance sheet			215,445,964	
					Add : Excess of Expenditure Over Income for the year			18,272,244	233,718,208
<b>TOTAL</b>				<b>314,155,225</b>	<b>TOTAL</b>				<b>314,155,225</b>

AS PER OUR ATTACHED REPORT OF EVEN DATE  
FOR C. B. CHHAJED & CO.  
CHARTERED ACCOUNTANTS  
(Firm Regn. No. 101796W)

FOR Y. M. T. DENTAL COLLEGE AND HOSPITAL- U.G.

PLACE : MUMBAI  
DATED : 27.10.2018



C. B. CHHAJED  
PARTNER  
(Mem. No. 009447)

CHAIRMAN

TRUSTEE

TRUSTEE

DEAN

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2018

(Amount in Rs)

EXPENDITURE		SCH	AMOUNT	AMOUNT	INCOME		SCH	AMOUNT	AMOUNT
To	OPENING STOCK			172,233	By	COLLEGE INCOME			
"	<u>SALARY EXPENDITURE</u>				"	Receipt From Students	36	122,437,449	
"	Salary - Teaching	15	49,376,426		"	Receipt From Others	37	306,847	122,744,296
"	Salary - Non-Teaching	16	28,554,361						
"	Other Allownces to Staff	17	692,311						
"	Remuneration / Professional Charges to Visiting Faculties	18	934,260						
"	Stipend / Remuneration / Allowance to Interns	19	745,313	80,302,671					
"	<u>NON SALARY EXPENDITURE</u>				"	CLOSING STOCK			722,814
"	Affiliation / Inspection	20	638,430						
"	Insurance	21	42,552						
"	Repairs and Maintenance	22	-						
"	Maintenance - College Building		6,967,748						
"	Furniture, Equipments, Computers Etc Maintenance		2,077,033						
"	Repairs & Maints- Chair & Other Maintenance		1,823,603						
"	Repairs & Maints- Establishment		913,578						
"	Maintenance - Accomodation - Dean		85,155						
"	Maintenance - Accomodation - Faculty		123,066						
"	Maintenance - Accomodation - Non Teaching Staff		371,072						
"	Audit Fees	23	236,000						
"	Fee Regulating Authority Fees	24	108,519						
"	Advertisement	25	6,279						
"	Social Gathering / Functions Expenses /Welfare	26	1,420,367						
"	Bank Interest / Commission / Charges	27	3,769,212						
"	Professional Charges	28	604,593						
"	Communication Expenses	29	738,513						
"	Printing and Stationery	30	974,716						
"	Establishment Expenses	31	5,790,501						
"	Laboratory Material and Other Consumable for College	32	11,954,855						
"	Expenses Related to Students	33	9,934,187						
"	Depreciation		2,692,808						
"	Magazine, Journals, Periodicals Etc Subscription	34	1,726,080		"	Excess of Expenditure over Income			18,272,244
"	Rent	35	8,265,583	61,264,450		Transferred To Balance Sheet			
	<b>Total</b>			<b>141,739,355</b>		<b>Total</b>			<b>141,739,355</b>

AS PER OUR ATTACHED REPORT OF EVEN DATE  
FOR C.B. CHHAJED & CO.  
CHARTERED ACCOUNTANTS  
(Firm Regn. No. 101796W)



C. B. CHHAJED  
PARTNER  
(Mem. No. 009447)

FOR Y. M. T. DENTAL COLLEGE AND HOSPITAL- U.G.

*[Signature]*  
CHAIRMAN

*[Signature]*  
TRUSTEE

*[Signature]*  
TRUSTEE

*[Signature]*  
DEAN

PLACE : MUMBAI  
DATED : 27.10.2018

**Y. M. T. DENTAL COLLEGE AND HOSPITAL UG**

**SCHEDULES FORMING PART OF THE BALANCE SHEET AS AT 31ST MARCH 2018**

(Amount in Rs)

PARTICULARS	AMOUNT
<b>Schedule 1 :</b>	
<b>Sundry Creditors</b>	
Balaji Enterprises	138,253
C B Chhajed & Co	431,142
Deep Mandir Steel Home Appliances	20,219
Deepa Medical Services	30,922
Four Wheel Automobiles	25,340
Ganesh Binder	26,612
Jaipur Electric & Hardware Stores	1,586,083
Kokan Transport	481,322
Kumar Food Management Services	4,823
Mahalaxmi Painting Contractors Pvt Ltd	19,965
Mahavir Ceramic	2,376,921
Medensco	1,236,908
Navkar Traders	2,725,323
Rishabh Agencies	459,469
Sai Dental	4,863,381
Shivani Gade	9,831
Sudarshan Engineers	159,044
Super Plywood	198,657
Vedika Enterprises	2,581,824
Vighnagar Enterprises	7,944
Virali Surgicals	7,250
Weather Guard Aircon Pvt Ltd	129,222
Ayushman Chemist	49,726
Ican Solution Pvt Ltd	343,913
Indent	22,000
Md Fire World	93,600
Pactel Care	16,762
Shree Ganesh Cleaners	351,450
Sunrise Communication	588,010
Tel No 65650095 Smilez Forever	2,267
Umesh Mishra Traders	60,685
Rohit Transport	429,660
Computer Solutions	40,324
Akshdeep Enterprises	89,657
Swara Enterprises Total Event Managemant	901,320
Akanksha Gardening	24,750
Prakash Chandra Lohar	445,216
Pawan Enterprises	1,167,189
A K Instruments	8,781
Sai Meditech	2,178
Shubh Gases	14,390
Dr.Rajeev Palvia-S	6,240
Dr Arun Baviskar (Dental)	2,320
Dr. Swati Kulkarni (Dental) - S	10,600
Dr Rahul Mehta	660
Dr.R.D.Das	23,760
Mauli Enterprises	2,342,355
Dhr Holding India Pvt Ltd	93,466
Prompt Services	6,435
Sahara Furnishing	12,380



**Y. M. T. DENTAL COLLEGE AND HOSPITAL UG**

**SCHEDULES FORMING PART OF THE BALANCE SHEET AS AT 31ST MARCH 2018**

(Amount in Rs)

PARTICULARS	AMOUNT
Sai Travels	7,250
Shree Computers	658,692
Shree Sairam Gas Agency	11,800
Swaraj Enterprise	6,084
The New India Assurance Co Ltd	3,543
Confident Dental Equipments Ltd.	2,500
Shubham Hp Facility Management (I) Pvt.Ltd.	214,820
Shri Siddhanath Milk	1,364
Ashok Garden	115,434
Spirax Life Science	529,389
Chetana Enterprises	397,338
Dhruv Clothing	343,087
Hemispheres	746,944
Image Art	661,112
Shree Sai Enterprises	281,834
Gurukrupa Food Management & Catering Service	48,453
Sharvil Enterprises	12,937
A.K.Tyre Battery & Automobile	17,204
Anvi Enterprises	84,150
Shree Sai Siddhi Enterprises	203,760
Nivham Communications Pvt Ltd.	5,768
Viren Tours & Travels	1,570
Spine Technologies I Pvt Ltd	19,501
Shree Ganesh Motors	11,253
Dr Mukund Naik	10,000
Dr. Harshal Suryavanshi	3,600
Dr.Vikram Shetty	360
Suvarna Sonawane	118,800
Sunil Zambre	430
<b>TOTAL</b>	<b>29,189,526</b>
<b>Schedule 2 :</b>	
<b>Statutory Dues</b>	
Tds On Contract	125,038
Tds On Profession Fees	54,200
Tds On Salary	1,557,900
Employer Contribution Providend Fund Payable	591,998
P.F. Payable A/C ( College)	4,062
Profession Tax A/C	33,425
<b>TOTAL</b>	<b>2,366,623</b>



**Y. M. T. DENTAL COLLEGE AND HOSPITAL UG**

**SCHEDULES FORMING PART OF THE BALANCE SHEET AS AT 31ST MARCH 2018**

(Amount in Rs)

PARTICULARS	AMOUNT
<b>Schedule 3 :</b>	
<b>Provisions</b>	
Provision For Gratuity (College)	4,846,632
Salary & Bonus Payable (Non-Teaching Staff)	43,867
Salary Payable (Teaching Staff)	174,207
Stipend Exp Payable	37,733
Incentive Payale Staff	3,182,100
Expenses Payable	2,857
<b>TOTAL</b>	<b>8,287,396</b>
<b>Schedule 4 :</b>	
<b>Bank Balances*</b>	
224201009Aabhyudaya Co Op Bank 112004(Cbd Belapur)	4,633,329
Abhyudaya Co.Op.Bank CD-480 KHARGHAR	3,423,899
<b>TOTAL</b>	<b>8,057,228</b>
<b>Schedule 5 :</b>	
<b>Other Current Liabilities</b>	
Exam Fee Refund To Student	5,800
Trt Sci Vistas Scientific Programme	94,536
Exam Expenses - Dean ( P.G)	6,096
Exam Expenses - Dean Practical	120,682
Cap Exam Dean/Principal	21,650
Gym Deposit- Student	6,000
Exam Fee -Implant Course	14,960
Student Council	10,000
<b>TOTAL</b>	<b>279,724</b>
<b>Schedule 7 :</b>	
<b>Balances with Banks</b>	
Bank Of India 012420110000141 -Dean	77,303
Bank Of India A/C No-012410110006827 Exam	175,913
Abhyudaya Co-Op Bank Ltd 3245	74,886
Bank Of India (A/C No.012410110005694)	819,915
Bank Of India- A/C.No. 5380(Cbd Bel)	200,253
<b>TOTAL</b>	<b>1,348,271</b>



**Y. M. T. DENTAL COLLEGE AND HOSPITAL UG**

**SCHEDULES FORMING PART OF THE BALANCE SHEET AS AT 31ST MARCH 2018**

(Amount in Rs)

PARTICULARS	AMOUNT
<b>Schedule 8 :</b>	
<b>Closing Stock</b>	
Printing and Stationery	149,137
Stock Stationery Material	3,724
Computer Material	3,720
Lab Chemical	3,294
Surgical Material & X ray flims	78,435
Consumables	266
Dental Chair Material	113,204
Dental Material	368,306
Cleaning Material	2,728
<b>TOTAL</b>	<b>722,814</b>
<b>Schedule 9 :</b>	
<b>Deposits</b>	
Gas Cylinder Deposit	48,675
Telephone Deposit	7,008
Security Deposit(Mumbai Waste Management)	31,500
<b>TOTAL</b>	<b>87,183</b>
<b>Schedule 10 :</b>	
<b>Prepaid Expenses</b>	
Pre Paid Expenses	350,690
<b>TOTAL</b>	<b>350,690</b>
<b>Schedule 11 :</b>	
<b>Advances to Suppliers</b>	
Indigo Enterprises	15,156
<b>TOTAL</b>	<b>15,156</b>
<b>Schedule 12 :</b>	
<b>Sundry Debtors</b>	
Rajaram Karpe	60,425
<b>TOTAL</b>	<b>60,425</b>



Y. M. T. DENTAL COLLEGE AND HOSPITAL UG

SCHEDULES FORMING PART OF THE BALANCE SHEET AS AT 31ST MARCH 2018  
(Amount in Rs)

PARTICULARS	AMOUNT
<b>Schedule 13 :</b>	
<b>Other Current Assets</b>	
Enrollement Fees	1,210
Muhs-Registration Fee	2,200
<b>TOTAL</b>	<b>3,410</b>
<b>Schedule 14 :</b>	
<b>Staff Advance</b>	
Dr. Digvijay Salunkhe	700
Suhas Goankar	330
<b>TOTAL</b>	<b>1,030</b>





Y. M. T. DENTAL COLLEGE AND HOSPITAL UG

SCHEDULES FORMING PART OF THE INCOME & EXPENDITURE AS AT 31ST MARCH 2018

(Amount in Rs)	
PARTICULARS	AMOUNT
<b>Schedule 15 :</b>	
<b>Salary - Teaching</b>	
Pay Teaching	44,802,701
Teaching Incentive	2,427,404
Employer's Contribution To Pf(Teaching)	1,775,062
Admin Charges(Teaching)	82,583
Conveyance (Teaching Staff)	288,676
<b>Total</b>	<b>49,376,426</b>
<b>Schedule 16 :</b>	
<b>Salary - Non-Teaching</b>	
Pay Non Teaching	18,029,352
Non Teaching Incentive	1,467,666
Adhoc Non Teaching Salary	144,000
Leave Enhancement	12,235
Gratuity Paid	510,695
Housekeeping Charges	1,728,000
Security Charges	2,989,305
Temporary Staff Salary	218,289
Employer Contribution To Pf(Non Teaching)	1,440,664
Admin Charges(Non Teaching)	105,174
Gardening Labour	428,650
Civil Labour	895,685
Mechanic Labour	36,100
Insurance (Staff)	68,169
College Of Contribution To Pf - Contract Staff	38,993
Conveyance (Non-Teaching Staff)	441,384
<b>Total</b>	<b>28,554,361</b>
<b>Schedule 17 :</b>	
<b>Other Allowances to Staff</b>	
Staff Welfare	134,218
Uniform Expenses	368,704
Maintenace ( Staff Vehicle)	82,766
Repairs & Maint (1456 - Dental Van)	73,830
Repairs & Maint (5057 -Winger)	32,793
<b>Total</b>	<b>692,311</b>
<b>Schedule 18 :</b>	
<b>Remuneration / Professional Charges to Visiting Faculties</b>	
Remuneration / Professional Charges To Visiting Faculties /Honorary	934,260
<b>Total</b>	<b>934,260</b>



Y. M. T. DENTAL COLLEGE AND HOSPITAL UG

**SCHEDULES FORMING PART OF THE INCOME & EXPENDITURE AS AT 31ST MARCH 2018**

PARTICULARS	(Amount in Rs)
<b>Schedule 19 :</b>	
<b>Stipend / Remuneration / Allowance to Interns</b>	
Stipend / Remuneration / Allowance To Interns	745,313
<b>Total</b>	<b>745,313</b>
<b>Schedule 20 :</b>	
<b>Affiliation / Inspection</b>	
Affiliation Fee	284,352
Inspection Fee	150,000
Implant Continuation Fee	25,000
Inspection Expenses	125,078
Photography Expenses	4,000
Fellowship Course	50,000
<b>Total</b>	<b>638,430</b>
<b>Schedule 21 :</b>	
<b>Insurance</b>	
Insurance ( Vehicle)	42,552
<b>Total</b>	<b>42,552</b>
<b>Schedule 22 :</b>	
<b>Repairs and Maintenance</b>	
<b>(A) Maintenance - College Building</b>	
Maintenance - Electrical & Hardware	3,223,267
Maintenance - Civil	1,416,248
Repair & Maint -Drainage & Plumbing	1,957,320
Lift Maintenance Charges	370,913
<b>Total</b>	<b>6,967,748</b>
<b>(B ) Furniture, Equipments, Computers Etc Maintenance</b>	
Repair & Maint -Instrument & Machinery	426,314
Repairs & Maint( Furniture & Fixture)	543,065
Computer Expenses	17,587
Repairs & Maint- Computer	287,575
Repairs & Maint ( Office & Other Equipment)	7,200
Amc- Instrument &Equipment	11,450
Amc- Internet	470,750
Amc- Computer	267,720
Repair & Maint -A.C.	45,372
<b>Total</b>	<b>2,077,033</b>



Y. M. T. DENTAL COLLEGE AND HOSPITAL UG

**SCHEDULES FORMING PART OF THE INCOME & EXPENDITURE AS AT 31ST MARCH 2018**

(Amount in Rs)

PARTICULARS	AMOUNT
<b>(C) Repairs &amp; Maints- Chair &amp; Other Maintenance</b>	
Repair & Maint ( Dental Chair ) Prostho	174,895
Repair & Maint ( Dental Chair )Pedo Dept	126,555
Repair & Maint (Dental Chair ) Perio	241,390
Repair & Maint(Dental Chairs Material)	200,158
Repair'S & Maint (Dental Chair )Omdr	202,800
Repairs&Maint(Dental Chair)Cons Dep.	248,176
Repair'S & Maint (Dental Chair )Ortho	178,093
Repairs & Maint( Gas)	185,276
Repairs & Maint	17,493
Repair & Maint ( Mechanic Working )	23,367
Repairs& Maint - Dental Chair ( O.S.)	225,400
<b>Total</b>	<b>1,823,603</b>
<b>(D)Repairs &amp; Maints- Establishment</b>	
Painting Matrial and charges	913,578
<b>Total</b>	<b>913,578</b>
<b>(E) Maintenance - Accomodation - Dean</b>	
Repairs & Maintenace (Vehicle)	85,155
<b>Total</b>	<b>85,155</b>
<b>(F) Maintenance - Accomodation - Faculty</b>	
Repairs & Maint (1456 - Dental Van)	123,066
<b>Total</b>	<b>123,066</b>
<b>(G) Maintenance - Accomodation - Non Teaching Staff</b>	
Repairs & Maint (2086 - Scorpio)	371,072
<b>Total</b>	<b>371,072</b>
<b>Schedule 23 :</b>	
<b>Audit Fees</b>	
Audit Fee - College	236,000
<b>Total</b>	<b>236,000</b>
<b>Schedule 24 :</b>	
<b>Fee Regulating Authority Fees</b>	
Fee Regulating Authority Processing Fees / Review Fees	73,519
Admissions Regulating Authority Fee	35,000
<b>Total</b>	<b>108,519</b>



Y. M. T. DENTAL COLLEGE AND HOSPITAL UG

**SCHEDULES FORMING PART OF THE INCOME & EXPENDITURE AS AT 31ST MARCH 2018**

(Amount in Rs)

PARTICULARS	AMOUNT
<b>Schedule 25 :</b>	
<b>Advertisement</b>	
Advertisement For Recruitment Of Staff For The College	5,880
Advertisement Expenses	399
<b>Total</b>	<b>6,279</b>
<b>Schedule 26 :</b>	
<b>Social Gathering / Functions Expenses /Welfare</b>	
Students Gathering Expenses	1,059,908
Tii Workshop Programme	5,000
Student Sports Activities & Gymkhana Expenses	314,844
Guest Welfare	24,415
Programme Expense	16,200
<b>Total</b>	<b>1,420,367</b>
<b>Schedule 27 :</b>	
<b>Bank Interest / Commission / Charges</b>	
Bank Charges	15,480
Interest On Term Loan 500395	602,728
Interest On Term Loan 500396	355,891
Interest On Cc	2,795,113
<b>Total</b>	<b>3,769,212</b>
<b>Schedule 28 :</b>	
<b>Professional Charges</b>	
Professional Fees	519,230
Audit Expenses	75,363
Consultancy Charges	10,000
<b>Total</b>	<b>604,593</b>
<b>Schedule 29 :</b>	
<b>Communication Expenses</b>	
Internet Charges	35,210
Telephone, Fax Charges	104,018
Postage Charges	13,415
Communication Expenses (Intercom)	585,870
<b>Total</b>	<b>738,513</b>



Y. M. T. DENTAL COLLEGE AND HOSPITAL UG

SCHEDULES FORMING PART OF THE INCOME & EXPENDITURE AS AT 31ST MARCH 2018

(Amount in Rs)

PARTICULARS	AMOUNT
<b>Schedule 30 :</b>	
<b>Printing and Stationery</b>	
Printing	132,593
Other Stationary	774,579
Cartridge & Toner	67,544
<b>Total</b>	<b>974,716</b>
<b>Schedule 31 :</b>	
<b>Establishment Expenses</b>	
Electricity	2,281,838
Water	597,166
Gardening	360,072
Security, Watchman Agency Charges	2,551,425
<b>Total</b>	<b>5,790,501</b>
<b>Schedule 32 :</b>	
<b>Laboratory Material and Other Consumable for College</b>	
Labotory Material	1,986,022
Pathology Material	478,471
Consumables, Chemicals Etc.	1,350,382
Dental Material	6,583,081
X- Ray Expenses	671,518
Surgical Material	885,381
<b>Total</b>	<b>11,954,855</b>
<b>Schedule 33 :</b>	
<b>Expenses Related to Students</b>	
Administrative Expenses	6,178
Stamp Duty/Notary/Franking/Fine	32,340
Conveyance Expenses	171,466
Travelling Expenses	67,138
Cleaning Expenses	25,940
Workshop Expenses	13,940
Exam Expenses	583,915
Typing & Xerox Expenses	68,289
Miscellaneous Expenses	22,107
Book Binding Exp.	666,928
Office Expenses	300
Petrol & Fuel Expenses	322,885
Shifting & Transport Expense	11,100
Free Medical Camp Expenses	5,832
Pest Control	576,375
Fire Tank Cleaning	222,900
Water Tank Cleaning	236,000
Student Training Material	4,699,120
Cleaning Material	948,040
P.G. Guide Fees	2,250
Implant Exam Expenses	18,857
Donation Paid	250,000
Student Related Expenses	982,287
<b>Total</b>	<b>9,934,187</b>



Y. M. T. DENTAL COLLEGE AND HOSPITAL UG

**SCHEDULES FORMING PART OF THE INCOME & EXPENDITURE AS AT 31ST MARCH 2018**

(Amount in Rs)

PARTICULARS	AMOUNT
<b>Schedule 34 :</b>	
<b>Magazine, Journals, Periodicals Etc Subscription</b>	
Books, Newspaper & Periodicals	1,713,286
Memebership & Subscription	12,794
<b>Total</b>	<b>1,726,080</b>
<b>Schedule 35 :</b>	
<b>Rent</b>	
Rent for College Building Paid to Trust	8,265,583
<b>Total</b>	<b>8,265,583</b>
<b>Schedule 36 :</b>	
<b>Reciept From Student</b>	
Admission Cancellation	105,000
Internship Fee (College)	480,000
Library Fine	10,605
Misc. Income (College)	74,137
Transcript Fees	42,900
Tuition Fee	108,671,195
Tuition Fee (Repeater)	1,937,354
Sale Of I-Card & Library Card	100
Implant Course Fee (2015-16) 15 Student	131,250
Tuition Fee ( Development Fee )	9,122,308
Recommendation Letter Fee	12,500
Sale Of Stationery ( Journal I-Card, Railway Coetc)	100
Gymkhana & Administration Fees	40,000
Library Fees	60,000
Implant Fee	1,750,000
<b>Total</b>	<b>122,437,449</b>
<b>Schedule 37 :</b>	
<b>Reciept From Others</b>	
Bank Interest	191,394
Scrap Sale	4,607
Internship (Noc) Certificate	13,500
Vacant Seat Form Fee	15,300
Oral Surgery Programme	5,000
RTO Charges	53,596
Sundry Balance W/O	23,450
<b>Total</b>	<b>306,847</b>



**Y. M. T. DENTAL COLLEGE AND HOSPITAL - U.G.**

**Audit Period:- 01/04/2017 to 31/03/2018**

**SCHEDULE OF FIXED ASSETS AND DEPRECIATION AS PER INCOME TAX ACT, 1961 FOR THE YEAR ENDED 31st MARCH 2018**

(SCHEDULE - E)

SR. NO.	NAME OF ASSET	RATE	OPENING W.D.V. AS ON 01.04.2017	ADDITION		DEDUCTION DURING THE YEAR	TOTAL AS ON 31.03.2018	DEPRECIATION FOR THE YEAR	NET W.D.V. AS ON 31.03.2018
				BEFORE 180 DAYS	AFTER 180 DAYS				
<b>A</b>	<b>MOVABLE ASSETS</b>								
1	AUDIO VISUAL SYSTEM	15%	273,185	19,980	28,954	-	322,119	46,146	275,973
2	COMPUTER	40%	43,916	49,305	66,981	-	160,202	50,685	109,517
3	DENTAL-CHAIRS	15%	5,660,539	-	46,080	-	5,706,619	852,537	4,854,082
4	GENERATOR/ INVERTER	15%	-	-	-	-	-	-	-
5	LAB., OFFICE & HOSPITAL EQUIPMENT	15%	1,791,232	93,121	327,597	-	2,211,950	307,223	1,904,727
6	LAB INSTRUMENT	15%	1,893,858	-	-	-	1,893,858	284,079	1,609,779
7	VEHICLES	15%	243,141	-	-	-	243,141	36,471	206,670
8	ELECTRICAL FITTING	10%	156,437	-	-	-	156,437	15,644	140,793
9	LIABRARY- BOOKS	40%	6,101	-	-	-	6,101	2,440	3,661
10	SPORTS MATERIAL/ GYMKHANA	10%	32,678	-	-	-	32,678	3,268	29,410
11	OTHER ASSETS	15%	11,724	-	-	-	11,724	1,759	9,965
12	OTHER ASSETS - PARKING SHED	-	-	-	-	-	-	-	-
13	FIXED ASSET - IMPLANT	15%	131,234	-	-	-	131,234	19,685	111,549
14	AIR CONDITIONER	15%	-	-	-	-	-	-	-
	<b>TOTAL (A)</b>		<b>10,244,045</b>	<b>162,406</b>	<b>469,612</b>	<b>-</b>	<b>10,876,063</b>	<b>1,619,936</b>	<b>9,256,127</b>
<b>B</b>	<b>FURNITURE &amp; FIXTURES</b>								
1	FURNITURE & FIXTURES	10%	10,728,722	-	-	-	10,728,722	1,072,872	9,655,850
	<b>TOTAL (B)</b>		<b>10,728,722</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>10,728,722</b>	<b>1,072,872</b>	<b>9,655,850</b>
<b>C</b>	<b>WORK IN PROGRESS</b>								
	FURNITURE & FIXTURES (WIP)		97,057	-	128,765	-	225,822	-	225,822
	<b>TOTAL (E)</b>		<b>97,057</b>	<b>-</b>	<b>128,765</b>	<b>-</b>	<b>225,822</b>	<b>-</b>	<b>225,822</b>
	<b>TOTAL (A+B+C)</b>		<b>21,069,824</b>	<b>162,406</b>	<b>598,377</b>	<b>-</b>	<b>21,830,607</b>	<b>2,692,808</b>	<b>19,137,799</b>



Y. M. T. DENTAL COLLEGE AND HOSPITAL

SCHEDULES ANNEXED TO AND FORMING PART OF THE FINANCIAL STATEMENTS

AS AT 31<sup>ST</sup> MARCH, 2018

SIGNIFICANT ACCOUNTING POLICIES AND NOTES TO ACCOUNTS

A. Significant Accounting Policies :

1. **Basis of Accounting**

The financial statements are prepared under historical cost convention, on going concern concept and materially comply with the Accounting Standards issued by the Institute of Chartered Accountants of India. Accounting policies not specifically referred to otherwise, are consistent and in consonance with the generally accepted accounting policies.

2. **Fixed Assets**

Fixed Assets are stated at cost, inclusive of incidental expenses related less depreciation.

Intangible assets are recorded at the consideration paid for acquisition of such assets and are carried at cost less accumulated amortization and impairment.

3. **Depreciation**

Depreciation on Fixed Assets is provided on the written-down-value method at the rates and in the manner prescribed under Income tax Act 1961.

Intangible fixed assets are amortised on a straight line basis over the estimated useful economic life. The Trust uses a rebuttable presumption that the useful life of an intangible asset will not exceed five years from the date when the asset is available for use.

4. **Inventories**

Inventories are valued at cost or net realisable value, whichever is less

5. **Employee Benefits**

(a) **Defined Contribution Plans**

The institute contributes on a defined contribution basis to Employee's Provident Fund towards post employment benefits, all of which are administered by the respective Government authorities, and has no further obligation beyond making its contribution, which is expensed in the year to which it pertains.

(b) **Defined Benefit Plans**

Provision for gratuity is made on actual basis as per the provisions of the Gratuity Act and estimations of the Management. Leave encashment is accounted on cash basis.

6. **Revenue Recognition (Refer "Annexure A")**

(a) Revenue from tuition fees are recorded on accrual basis.

(b) Service Income from OPD & Hospital is recognized as & when related services are performed.

7. **Government Grants**

(a) Capital grants relating to specific assets are reduced from the gross value of the Fixed Assets.

(b) Revenue grants received are treated as Income.





## 8. Provisions, Contingent Liabilities and Contingent Assets

The Company recognises a provision when there is a present obligation as a result of a past event that probably requires an outflow of resources and a reliable estimate can be made of the amount of the obligation.

A disclosure for a contingent liability is made when there is a possible obligation or a present obligation that may, but probably will not, require an outflow of resources.

Where there is a possible obligation or a present obligation but the likelihood of outflow of resources is remote, no provision or disclosure is made.

Contingent Assets are neither recognised nor disclosed.

## 9. Accounting Estimates

The preparation of financial statements requires estimates and assumptions to be made that affect the reported amounts of assets and liabilities on the date of financial statements and the reported amounts of revenue and expenses during the reporting period. Difference between the actual results and the estimates are recognized in the period in which the results are known/ materialised.

## B. Notes to Accounts :

### 1. Contingent Liabilities not provided for

As per information given to us by the management, the institute has no contingent liability.

2. The expenses pertaining to salaries & allowances of non-teaching staff & other administrative / Establishment expenses of the institute are the expenses incurred on objects of the institute & the same have been shown accordingly.

### 3. Other Points

(a) The above information's / figures related to accounts are compiled on the basis of information provided by the institute.

(b) Sundry Creditors & advances paid & received balances subject to confirmation to be received from the parties.

For C. B. Chhajed & Co.  
Chartered Accountants



C. B. Chhajed  
Partner  
Membership No: 009447  
Place : Mumbai  
Dated : 27.10.2018



For Y. M. T. DENTAL COLLEGE AND HOSPITAL



Chairman



Trustee



Trustee



Dean

Place : Mumbai  
Dated : 27.10.2018.

# C. B. CHHAJED & CO.

CHARTERED ACCOUNTANTS

Electric Mansion, 5th Floor, Appasaheb Marathe Marg, Prabhadevi, Mumbai 400 025.

Tel. : 4344 5300, E-mail : info@cbcandco.com, Website : www.cbcandco.com

To,  
The Principal,  
Y M T DENTAL MEDICAL COLLEGE AND HOSPITAL- P G,  
Kharghar,  
Navi Mumbai - 410210.

27<sup>th</sup> October, 2018

Dear Sir,

We have audited the accompanying financial statements of the Y M T DENTAL MEDICAL COLLEGE AND HOSPITAL – P G ("the Institute") which comprise the balance sheet as at March 31st, 2018, Income and Expenditure Account and Receipt and Payment account for the year then ended.

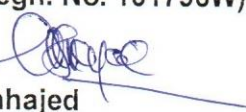
## Report on Other Matters

As required by Fees Regulation Authority established under Maharashtra Unaided Private Professional Educational Institutions (Regulation of Admission and Fees) Act, 2015 :

- (i) In our opinion, proper books of account as required by law have been kept by the Institute so appears from our examination of those books.
- (ii) In our opinion the accounts are maintained on mercantile system.
- (iii) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit.
- (iv) In our opinion the Institute has kept proper accounts for every segment.
- (v) In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give a true and fair view:
  - (a) In the case of Balance sheet the state of affairs of the institution segment as at 31<sup>st</sup> March, 2018
  - (b) In the case of Income and Expenditure account of the Deficit of the institutions and segment for the year ended on the date.



For C. B. Chhajed & Co.  
Chartered Accountants  
(Firm Regn. No. 101796W)

  
C. B. Chhajed  
(Partner)  
Membership No. 009447

Place: Mumbai  
Dated: 27.10.2018

**Y. M. T. DENTAL COLLEGE AND HOSPITAL PG**

**BALANCE SHEET AS AT 31st MARCH 2018**

(Amount in Rs)

LIABILITIES	SCH	AMOUNT	AMOUNT	ASSETS	SCH	AMOUNT	AMOUNT
<b>BRANCH/ DIVISION ACCOUNT</b> Dr G D Pol Foundation Trust			45,940,784	<b>FIXED ASSETS</b>	5	22,418,821	22,418,821
<b>CAUTION MONEY DEPOSIT</b> Balance as per last Balance sheet Add: Deposit received during the year Less: - Refunded during the year		1,145,500 620,000 (210,000)	1,555,500	<b>CASH &amp; BANK BALANCES</b> Cash in Hand (As Certified by the treasurer of the Trust) Balances with Banks		1,526 47,988	1,526 47,988
<b>CURRENT LIABILITIES &amp; PROVISIONS</b> Sundry Creditors Statutory Dues Provisions Advance Tution Fees Bank Balances* (Represents credit balance in bank account) Fees received for next academic year	1 2 3 4	17,173,487 94,439 1,778,886 6,636,167 2,994,444	29,819,142	<b>CLOSING STOCK (As certified by the Trustees of trust)</b> <b>CURRENT ASSETS LOANS &amp; ADVANCES</b> Tuition Fees Receivable Prepaid Expenses Other Current Assets Advances to Suppliers	7 8 9 10	1,471,891 7,514,213 1,000,000 10,458	1,054,798 9,996,562
		1,141,719		<b>INCOME &amp; EXPENDITURE</b> Balance as per last balance sheet Less : Excess of Expenditure over Income for the year		35,225,655 8,570,077	43,795,731
<b>Total</b>			<b>77,315,426</b>	<b>Total</b>			<b>77,315,426</b>

AS PER OUR ATTACHED REPORT OF EVEN DATE  
FOR C.B. CHHAJED & CO.  
CHARTERED ACCOUNTANTS  
(Firm Regn. No. 101796W)

FOR Y. M. T. DENTAL COLLEGE AND HOSPITAL - PG INSTITUTE

PLACE : MUMBAI  
DATED : 27.10.2018



*C. B. Chhajed*  
C. B. CHHAJED  
PARTNER  
(Mem. No. 009447)

*AM*  
CHAIRMAN

*KAF*  
TRUSTEE

*Pr*  
TRUSTEE

*M J Vandekar*  
DEAN

Y. M. T. DENTAL COLLEGE AND HOSPITAL PG

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH 2018

(Amount in Rs)

EXPENDITURE	SCH	AMOUNT	AMOUNT	INCOME	SCH	AMOUNT	AMOUNT
To Opening Stock			143,976	By College Income			
" SALARY EXPENDITURE				" Receipt From Students	32		40,102,356
" Salary - Teaching	11	13,364,543					
" Salary - Non-Teaching	12	4,870,288					
" Stipend / Remuneration / Allowance To Interns	13	2,115,000		" Closing Stock			1,054,798
" Employee Benefit Expenses							
" Remuneration / Professional Charges To Visiting Faculties	14	2,500	20,352,331				
" NON SALARY EXPENDITURE							
" Affiliation / Inspection	15	287,217					
" Repairs And Maintenance	16	-					
" Maintenance - College Building		2,531,386					
" Furniture, Equipments, Computers Etc Maintenance		2,154,692					
" Repairs & Maints- Chair & Other Maintenance		896,245					
" Repairs & Maints- Establishment		117,608					
" Audit Fees	17	82,600					
" Fee Regulating Authority Fees	18	47,864					
" Advertisement	19	11,840					
" Social Gathering / Functions Expenses /Welfare	20	642,709					
" Bank Interest / Commission / Charges	21	1,259,589					
" Professional Charges	22	124,610					
" Insurance							
" Communication Expenses	23	339,377					
" Depreciation		3,543,064					
" Printing And Stationery	24	514,906					
" Establishment Expenses	25	2,578,854					
" Laboratory Material And Other Consumable For College	26	6,558,660					
" Expenses Related To Students	27	4,667,970		Excess of Expenditure Over Income			8,570,077
" Magazine, Journals, Periodicals Etc Subscription	28	1,531,636		Transferred To Balance Sheet			
" Rent	29	1,340,097	29,230,924				
<b>TOTAL</b>			<b>49,727,231</b>	<b>TOTAL</b>			<b>49,727,231</b>

AS PER OUR ATTACHED REPORT OF EVEN DATE  
FOR C.B. CHHAJED & CO.  
CHARTERED ACCOUNTANTS  
(Firm Regn. No. 101796W)

FOR Y. M. T. DENTAL COLLEGE AND HOSPITAL - PG INSTITUTE

PLACE : MUMBAI  
DATED : 27.10.2018



C. B. CHHAJED  
PARTNER  
(Mem. No. 009447)

*[Signature]*

CHAIRMAN

*[Signature]*

TRUSTEE

*[Signature]*

TRUSTEE

*[Signature]* N J Vandeekar

DEAN

Y. M. T. DENTAL COLLEGE AND HOSPITAL PG

SCHEDULES FORMING PART OF THE BALANCE SHEET AS AT 31st MARCH 2018

PARTICULARS	AMOUNT (Rs.) 2018
<b>Schedule 1 :</b>	
<b>Sundry Creditors</b>	
A K Instruments	167,107
Amt Dental Pvt Ltd	183,609
Awadh Dental Supply	600
C B Chhajed & Co	183,600
Ganesh Binder	8,577
Geeta Enterprises	125,440
Dhr Holding India Pvt Ltd	41,843
Kokan Transport	86,400
Kumar Food Management Services	8,607
Labtek Instruments	16,050
Mahavir Ceramic	713,145
Medensco	650,498
Navkar Traders	913,079
Power Zone	80,280
Rhino International Agencies	3,305,876
Rishabh Agencies	264,952
Sai Dental	3,156,012
Shree Ganesh Cleaners	50,490
Shree Kalavati Enterprises	7,975
Sudarshan Engineers	22,249
Sunrise Communication	336,395
Super Plywood	88,066
Virali Surgicals	54,389
Ashmi Enterprises	12,614
Ayushman Chemist	38,142
Deep Mandir Steel Home Appliances	710
Nesta Sales Agency Pvt Ltd	40,150
Vedika Enterprises	1,155,687
Prakash Chandra Lohar	111,332
Pawan Enterprises	554,082
Ashok Garden	107,910
Jaipur Electric & Hardware Stores	618,434
Mauli Enterprises	1,649,450
Laser Telesystems Pvt.Ltd	71,955
M/S Kalindi Enterprises	99,000
Sharvil Enterprises	43,848
Aggressive Elevators	468,000
Hotel Grande 51	10,649
Image Art	236,632
Jk Enterprises	233,088
Shree Sai Enterprises	206,910
Aspirax Life Science	140,676
Dhruv Clothing	156,073
Rohit Transport	375,210
Swara Enterprises Total Event Managemant	377,696
<b>TOTAL</b>	<b>17,173,487</b>



Y. M. T. DENTAL COLLEGE AND HOSPITAL PG

SCHEDULES FORMING PART OF THE BALANCE SHEET AS AT 31st MARCH 2018

PARTICULARS	AMOUNT (Rs.) 2018
<b>Schedule 2 :</b>	
<b>Statutory Dues</b>	
Employer Contribution Provident Fund Payable	20,621
Profession Tax	1,800
Tds On Prof Fee Payable	17,000
Tds On Contract Payable	34,918
Tds On Salary	20,100
<b>TOTAL</b>	<b>94,439</b>
<b>Schedule 3 :</b>	
<b>Provisions</b>	
Provision For Gratuity (College)	320,694
Stipend Exp Payable	4,000
Expenses Payable	1,454,192
<b>TOTAL</b>	<b>1,778,886</b>
<b>Schedule 4 :</b>	
<b>Bank Balances*</b>	
Abhyudaya Co.Op.Bank- CD 490	2,994,444
<b>TOTAL</b>	<b>2,994,444</b>
<b>Schedule 6 :</b>	
<b>Balances with Banks</b>	
Abhyudaya Co-Op Bank A/C 112632(Cbd Bel)	47,988
<b>TOTAL</b>	<b>47,988</b>
<b>Schedule 7 :</b>	
<b>Closing Stock</b>	
Printing Material	71,955.66
Lab Chemical	8,867.26
Surgical Material & X ray flims	43,720.50
Consumables	1,698.61
Cleaning Material	2,180.75
Dental Chair Material	139,053.00
Dental Material	782,927.72
Stationery Material	4,394.47
<b>TOTAL</b>	<b>1,054,797.97</b>



Y. M. T. DENTAL COLLEGE AND HOSPITAL PG

SCHEDULES FORMING PART OF THE BALANCE SHEET AS AT 31st MARCH 2018

PARTICULARS	AMOUNT (Rs.) 2018
<b>Schedule 8:</b>	
<b>Prepaid Expenses</b>	
Prepaid Expense For Continuation	500,000
Prepaid Expenses For Increase Intake Prosthodontics (17-18)	930,000
Prepaid Exp. For Increase Intake In Pedodontics Dept (17-18)	930,000
Prepaid Exp Oral Medicine Increase Intake (17-18)	300,000
Prepaid Expenses For E-Journal	3,504,213
Prepaid Expenses For Oral/Prosthodontics /Pedodontics Proposal	600,000
Prepaid For Essential Certificate In Oral /Prosthodontics/Pedodontics	750,000
<b>TOTAL</b>	<b>7,514,213</b>
<b>Schedule 9 :</b>	
<b>Other Current Assets</b>	
University Fine Receivable	1,000,000
<b>TOTAL</b>	<b>1,000,000</b>
<b>Schedule 11 :</b>	
<b>Advances to Suppliers</b>	
Rohit Enterprises	458
Vinayak Steel Art	10,000
<b>TOTAL</b>	<b>10,458</b>



**Y. M. T. DENTAL COLLEGE AND HOSPITAL PG**

**SCHEDULES FORMING PART OF THE INCOME & EXPENDITURE AS AT 31st MARCH  
2018**

(Amount in Rs)

PARTICULARS	AMOUNT
<b>Schedule 11 :</b>	
<b>Salary - Teaching</b>	
Pay Teaching	11,988,533
Teaching Incentive	1,067,958
Employer's Contribution To Pf(Teaching)	291,806
Admin Charges(Teaching)	16,246
<b>Total</b>	<b>13,364,543</b>
<b>Schedule 12 :</b>	
<b>Salary - Non-Teaching</b>	
Staff Welfare	4,955
Uniform Expenses	165,034
Pay Non Teaching	2,016,172
Non Teaching Incentive	78,800
Gratuity Paid	58,801
Housekeeping Charges	784,000
Security Charges	1,576,191
Employer's Contribution To Pf(Non Teaching)	139,650
Admin Charges(Non Teaching)	7,259
Leave Encashment	20,050
Telephone Expenses (Staff)	750
Maintenace ( Staff Vehicle)	10,589
Photography Expense	33
Insurance Staff	8,004
<b>Total</b>	<b>4,870,288</b>
<b>Schedule 13 :</b>	
<b>Stipend / Remuneration / Allowance To Interns</b>	
Stipend / Remuneration / Allowance To Interns.	2,115,000
<b>Total</b>	<b>2,115,000</b>
<b>Schedule 14 :</b>	
<b>Remuneration / Professional Charges To Visiting Faculties</b>	
Remuneration / Professional Charges To Visiting Faculties	2,500
<b>Total</b>	<b>2,500</b>





**Y. M. T. DENTAL COLLEGE AND HOSPITAL PG**

**SCHEDULES FORMING PART OF THE INCOME & EXPENDITURE AS AT 31st MARCH  
2018**

(Amount in Rs)

PARTICULARS	AMOUNT
<b>Schedule 15 :</b>	
<b>Affiliation / Inspection</b>	
Continuation Fees	220,000
Inspection Expenses	66,717
Affiliation	500
<b>Total</b>	<b>287,217</b>
<b>Schedule 16 :</b>	
<b>Repairs And Maintenance</b>	
<b>(A) Maintenance - College Building</b>	
Maintenance - Electrical & Hardware	1,243,800
Maintenance - Civil	172,811
Repair & Maint -Drainage & Plumbing	642,775
Lift Maintenance Charges	472,000
<b>Total</b>	<b>2,531,386</b>
<b>(B)Furniture, Equipments, Computers Etc Maintenance</b>	
Repair & Maint -Instrument & Machinery	192,046
Repairs & Maint( Furniture & Fixture)	1,688,588
Computer Expenses	46,058
Instrument &Equipment	228,000
<b>Total</b>	<b>2,154,692</b>
<b>(C)Repairs &amp; Maints- Chair &amp; Other Maintenance</b>	
Repair & Maint ( Dental Chair ) Prostho	136,363
Repair & Maint ( Dental Chair )Pedo Dept	136,538
Repair & Maint (Dental Chair ) Perio	105,983
Repair'S & Maint (Dental Chair )Omdr	122,499
Repairs&Maint(Dental Chair)Cons Dep.	129,987
Repair'S & Maint (Dental Chair )Ortho	100,016
Repair'S & Maint (Dental Chair ) Os	132,171
Repair & Maint(Dental Chairs )	2,688
Hire Charges	30,000
<b>Total</b>	<b>896,245</b>



**Y. M. T. DENTAL COLLEGE AND HOSPITAL PG**

**SCHEDULES FORMING PART OF THE INCOME & EXPENDITURE AS AT 31st MARCH  
2018**

(Amount in Rs)

PARTICULARS	AMOUNT
<b>(D) Repairs &amp; Maints- Establishment</b>	
Painting Matrial	117,608
<b>Total</b>	<b>117,608</b>
<b>Schedule 17 :</b>	
<b>Audit Fees</b>	
Audit Fee - College	82,600
<b>Total</b>	<b>82,600</b>
<b>Schedule 18 :</b>	
<b>Fee Regulating Authority Fees</b>	
Fee Regulating Authority Processing Fees / Review Fees	22,664
Admissions Regulating Authority Fee	25,200
<b>Total</b>	<b>47,864</b>
<b>Schedule 19 :</b>	
<b>Advertisement</b>	
Advertisement for Admissions (Cost of 3 Advertisements Each in 2 Newspapers in A Year)	11,840
<b>Total</b>	<b>11,840</b>
<b>Schedule 20 :</b>	
<b>Social Gathering / Functions Expenses /Welfare</b>	
Students Gathering Expenses	409,026
Student Sports Activities & Gymkhana Expenses	233,683
<b>Total</b>	<b>642,709</b>
<b>Schedule 21 :</b>	
<b>Bank Interest / Commission / Charges</b>	
Bank Charges	8,345
Interest On Term Loan 500395	200,909
Interest On Term Loan 500396	118,631
Interest On Cc	931,704
<b>Total</b>	<b>1,259,589</b>



**Y. M. T. DENTAL COLLEGE AND HOSPITAL PG**

**SCHEDULES FORMING PART OF THE INCOME & EXPENDITURE AS AT 31st MARCH  
2018**

(Amount in Rs)

PARTICULARS	AMOUNT
<b>Schedule 22 :</b>	
<b>Professional Charges</b>	
Professional Fees	124,610
<b>Total</b>	<b>124,610</b>
<b>Schedule 23 :</b>	
<b>Communication Expenses</b>	
Postage Charges	100
Communication Expenses (Intercom)	339,277
<b>Total</b>	<b>339,377</b>
<b>Schedule 24 :</b>	
<b>Printing And Stationery</b>	
Printing	29,077
Other Stationary	437,377
Cartridge & Toner	48,452
<b>Total</b>	<b>514,906</b>
<b>Schedule 25 :</b>	
<b>Establishment Expenses</b>	
Electricity	578,313
Water	399,362
Gardening	109,000
Security, Watchman Agency Etc	1,492,179
<b>Total</b>	<b>2,578,854</b>
<b>Schedule 26 :</b>	
<b>Laboratory Material And Other Consumable For College</b>	
Laboratory Material	886,370
Consumables, Chemicals Etc.	441,025
Dental Material	4,187,194
Surgical Material	612,939
Ray Expenses	17,520
Pathology Material	372,844
Orthodontics Dental Material Expenses	40,768
<b>Total</b>	<b>6,558,660</b>

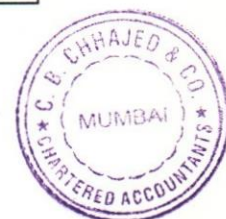


**Y. M. T. DENTAL COLLEGE AND HOSPITAL PG**

**SCHEDULES FORMING PART OF THE INCOME & EXPENDITURE AS AT 31st MARCH  
2018**

(Amount in Rs)

PARTICULARS	AMOUNT
<b>Schedule 27 :</b>	
<b>Expenses Related To Students</b>	
Stamp Duty/Notary/Franking/Fine	14,150
Conveyance Expenses	51,144
Travelling Expenses	3,000
Exam Expenses	646,980
P.G.Guide Fees	3,800
Typing & Xerox Expenses	24,640
Petrol & Fuel Expenses	102,177
Book Binding Exp	238,655
Student Training Material	2,917,810
Pest Control	279,005
Cleaning Material	309,717
Water Tank Cleaning	51,000
Sundry Balance Written Off	25,892
<b>Total</b>	<b>4,667,970</b>
<b>Schedule 28 :</b>	
<b>Magazine, Journals, Periodicals Etc Subscription</b>	
Books & Journals	1,531,636
<b>Total</b>	<b>1,531,636</b>
<b>Schedule 29 :</b>	
<b>Rent</b>	
Rent for College Building Paid to Trust	1,340,097
<b>Total</b>	<b>1,340,097</b>
<b>Schedule 30 :</b>	
<b>Receipt From Student</b>	
Library Fine	925
Misc. Income (College)	1,098
Tution Fee	40,055,333
Admission Form	45,000
<b>Total</b>	<b>40,102,356</b>



**Y. M. T. DENTAL COLLEGE & HOSPITAL - PG INSTITUTE**

**Audit Period:- 01/04/2017 to 31/03/2018**

**SCHEDULE OF FIXED ASSETS AND DEPRECIATION AS PER INCOME TAX ACT, 1961 FOR THE YEAR ENDED 31st MARCH 2018**

SR. NO.	NAME OF ASSET	RATE	OPENING W.D.V. AS ON 01.04.2017	ADDITION		DEDUCTION DURING THE YEAR	TOTAL AS ON 31.03.2018	DEPRECIATION FOR THE YEAR	NET W.D.V. AS ON 31.03.2018
				BEFORE 180 DAYS	AFTER 180 DAYS				
<b>A</b>	<b>MOVABLE ASSETS</b>								
1	AUDIO VISUAL SYSTEM	15%	103,094	-	35,864	-	138,958	18,154	120,804
2	COMPUTER	40%	18,571	-	152,235	-	170,806	37,875	132,931
3	DENTAL-CHAIRS	15%	6,422,248	-	-	-	6,422,248	963,337	5,458,911
4	GENERATOR/ INVERTER	15%	-	-	-	-	-	-	-
5	LAB., OFFICE & HOSPITAL EQUIPMENT	15%	5,596,795	10,996	234,247	-	5,842,038	858,737	4,983,301
6	LAB INSTRUMENT	15%	5,585,444	89,600	1,431,200	-	7,106,244	958,597	6,147,647
7	VEHICLES	15%	1,138,798	-	-	-	1,138,798	170,820	967,978
8	ELECTRICAL FITTING	10%	37,791	-	-	-	37,791	3,779	34,012
9	LIABRARY- BOOKS	40%	74,617	-	-	-	74,617	29,847	44,770
10	SPORTS MATERIAL/ GYMKHANA	10%	-	-	-	-	-	-	-
11	OTHER ASSETS	15%	-	-	-	-	-	-	-
12	OTHER ASSETS - PARKING SHED	10%	-	-	-	-	-	-	-
13	FIXED ASSET - IMPLANT	15%	-	-	-	-	-	-	-
14	AIR CONDITIONER	15%	-	-	-	-	-	-	-
	<b>TOTAL (A)</b>		<b>18,977,358</b>	<b>100,596</b>	<b>1,853,546</b>	<b>-</b>	<b>20,931,500</b>	<b>3,041,146</b>	<b>17,890,354</b>
<b>B</b>	<b>FURNITURE &amp; FIXTURES</b>								
1	FURNITURE & FIXTURES	10%	5,007,985	-	22,400	-	5,030,385	501,919	4,528,467
	<b>TOTAL (B)</b>		<b>5,007,985</b>	<b>-</b>	<b>22,400</b>	<b>-</b>	<b>5,030,385</b>	<b>501,919</b>	<b>4,528,467</b>
	<b>TOTAL (A+B)</b>		<b>23,985,343</b>	<b>100,596</b>	<b>1,875,946</b>	<b>-</b>	<b>25,961,885</b>	<b>3,543,064</b>	<b>22,418,821</b>



SCHEDULES ANNEXED TO AND FORMING PART OF THE FINANCIAL STATEMENTS  
AS AT 31<sup>ST</sup> MARCH, 2018

SIGNIFICANT ACCOUNTING POLICIES AND NOTES TO ACCOUNTS

**A. Significant Accounting Policies :**

**1. Basis of Accounting**

The financial statements are prepared under historical cost convention, on going concern concept and materially comply with the Accounting Standards issued by the Institute of Chartered Accountants of India. Accounting policies not specifically referred to otherwise, are consistent and in consonance with the generally accepted accounting policies.

**2. Fixed Assets**

Fixed Assets are stated at cost, inclusive of incidental expenses related less depreciation.

Intangible assets are recorded at the consideration paid for acquisition of such assets and are carried at cost less accumulated amortization and impairment.

**3. Depreciation**

Depreciation on Fixed Assets is provided on the written-down-value method at the rates and in the manner prescribed under Income tax Act 1961.

Intangible fixed assets are amortised on a straight line basis over the estimated useful economic life. The Trust uses a rebuttable presumption that the useful life of an intangible asset will not exceed five years from the date when the asset is available for use.

**4. Inventories**

Inventories are valued at cost or net realisable value, whichever is less

**5. Employee Benefits**

**(a) Defined Contribution Plans**

The institute contributes on a defined contribution basis to Employee's Provident Fund towards post employment benefits, all of which are administered by the respective Government authorities, and has no further obligation beyond making its contribution, which is expensed in the year to which it pertains.

**(b) Defined Benefit Plans**

Provision for gratuity is made on actual basis as per the provisions of the Gratuity Act and estimations of the Management. Leave encashment is accounted on cash basis.

**6. Revenue Recognition (Refer "Annexure A")**

Revenue from tuition fees are recorded on accrual basis.

**7. Provisions, Contingent Liabilities and Contingent Assets**

The Company recognises a provision when there is a present obligation as a result of a past event that probably requires an outflow of resources and a reliable estimate can be made of the amount of the obligation.



- A disclosure for a contingent liability is made when there is a possible obligation or a present obligation that may, but probably will not, require an outflow of resources.

Where there is a possible obligation or a present obligation but the likelihood of outflow of resources is remote, no provision or disclosure is made.

Contingent Assets are neither recognised nor disclosed.

### 8. Accounting Estimates

The preparation of financial statements requires estimates and assumptions to be made that affect the reported amounts of assets and liabilities on the date of financial statements and the reported amounts of revenue and expenses during the reporting period. Difference between the actual results and the estimates are recognized in the period in which the results are known/ materialised.

### B. Notes to Accounts :

#### 1. Contingent Liabilities not provided for

(As certified by the Management)

As per information given to us by the management, the institute has no contingent liability

2. The expenses pertaining to salaries & allowances of non-teaching staff & other administrative / Establishment expenses of the institute are the expenses incurred on objects of the institute & the same have been shown accordingly.

#### 3. Other Points

(a) The above information's/figures related to accounts are compiled on the basis of information provided by the institute.

(b) Sundry Creditors & advances paid & received balances subject to confirmation to be received from the parties.

---

For C. B. Chhajed & Co.  
Chartered Accountants

For Y.M.T. DENTAL COLLEGE & HOSPITAL P.G. INSTITUTE

C. B. Chhajed  
Partner  
Membership No: 009447  
Place : Mumbai  
Dated : 27.10.2018



A handwritten signature in blue ink.

Chairman

A handwritten signature in blue ink.

Trustee

A handwritten signature in blue ink.

Trustee

A handwritten signature in blue ink.

Dean

Place : Mumbai  
Dated : 27.10.2018

# C. B. CHHAJED & CO.

CHARTERED ACCOUNTANTS

Electric Mansion, 5th Floor, Appasaheb Marathe Marg, Prabhadevi, Mumbai 400 025.  
Tel. : 4344 5300, E-mail : info@cbcandco.com, Website : www.cbcandco.com

To,  
The Principal,  
Y. M. T. DENTAL OPD,  
Kharghar,  
Navi Mumbai - 410210.

27<sup>th</sup> October, 2018

Dear Sir,

We have audited the accompanying financial statements of the Y. M. T. DENTAL OPD ("the Institute") which comprise the balance sheet as at March 31st, 2018, Income and Expenditure Account and Receipt and Payment account for the year then ended.

## Report on Other Matters

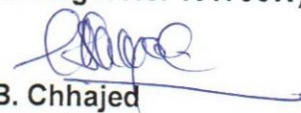
As required by Fees Regulation Authority established under Maharashtra Unaided Private Professional Educational Institutions (Regulation of Admission and Fees) Act, 2015 :

- (i) In our opinion, proper books of account as required by law have been kept by the Institute so appears from our examination of those books.
- (ii) In our opinion the accounts are maintained on mercantile system.
- (iii) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit.
- (iv) In our opinion the Institute has kept proper accounts for every segment.
- (v) In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give a true and fair view:
  - (a) In the case of Balance sheet the state of affairs of the institution segment as at 31<sup>st</sup> March, 2018
  - (b) In the case of Income and Expenditure account of the Deficit of the institutions and segment for the year ended on the date.

Place: Mumbai  
Dated: 27.10.2018



For C. B. Chhajed & Co.  
Chartered Accountants  
(Firm Regn. No. 101796W)

  
C. B. Chhajed  
(Partner)  
Membership No. 009447



Y. M. T. DENTAL OPD

BALANCE SHEET AS AT 31st MARCH 2018

LIABILITIES		SCH	Amount	Amount	ASSETS		SCH	Amount	Amount
<b>CAPITAL ACCOUNT</b>					<b>FIXED ASSETS</b>		3	1,771,782	1,771,782
<b>CURRENT LIABILITIES &amp; PROVISIONS</b>					<b>BRANCH/ DIVISION ACCOUNT</b>				
Sundry Creditors		1	3,211,051		Dr G D Pol Foundation Trust		10,831,966	10,831,966	
Bank Balances*		2	1,495,004		<b>CURRENT ASSETS</b>				
(Represents credit balance in bank account)					STAFF ADVANCES	4	(33,070)		
Other Current Liabilities			5,002	4,711,057	Advances to Suppliers		-	(33,070)	
<b>TOTAL</b>				4,711,057	<b>INCOME &amp; EXPENDITURE</b>				
					Balance as per last balance sheet		(3,523,137)		
					Less : Excess of Income over Expenditure for the Year		(4,336,484)	(7,859,621)	
<b>TOTAL</b>				4,711,057	<b>TOTAL</b>				4,711,057

AS PER OUR ATTACHED REPORT OF EVEN DATE  
FOR C. B. CHHAJED & CO.  
CHARTERED ACCOUNTANTS  
(Firm Regn. No. 101796W)

For Y. M. T. DENTAL OPD



*[Signature]*  
C. B. CHHAJED CHAIRMAN  
PARTNER  
(Mem. No. 009447)

*[Signature]*  
TRUSTEE

*[Signature]* M. J. Vandekar  
TRUSTEE DEAN

PLACE : MUMBAI  
DATED : 27.10.2018

**Y. M. T. DENTAL OPD**  
**INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH 2018**

<u>EXPENDITURE</u>		<u>Sch</u>	<u>Amount</u>	<u>Amount</u>	<u>INCOME</u>		<u>Sch</u>	<u>Amount</u>	<u>Amount</u>
To	Opening Stock				By	Hospital Income			
	" <u>SALARY EXPENDITURE</u>				"	OPD Income	14	9,117,520	9,117,520
	" <u>NON SALARY EXPENDITURE</u>				"	Other Income	-		-
	" Bank Interest / Commission / Charges	5	5,349		"	Closing Stock			-
	" Repairs And Maintenance	6	-						
	" Repairs & Maints- Chair & Other Maintenance		45,887.00						
	" Furniture, Equipments, Computers Etc Maintenance		286,965.00						
	" Printing And Stationery	7	290,211.00						
	" Establishment Expenses	8	-						
	" Depreciation		311,928.00						
	" Laboratory Material And Other Consumable For College	9	3,734,434.00						
	" Communication Expenses	10	1,050.00						
	" Hospital Expenses	11	33,720.00						
	" Expenses Related to Students	13	271.00						
	" Rent		70,531.00						
	" Magazine, Journals, Periodicals Etc Subscription	12	690.00	4,781,036.26					
	<b>Excess of Income Over Expenditure</b>								
	<b>transfer to Balancesheet</b>		4,336,483.74	4,336,483.74					
	<b>Total</b>			<b>9,117,520.00</b>		<b>Total</b>			<b>9,117,520.00</b>

AS PER OUR ATTACHED REPORT OF EVEN DATE  
FOR C.B. CHHAJED & CO.  
**CHARTERED ACCOUNTANTS**  
(Firm Regn. No. 101796W)

For Y. M. T. DENTAL OPD

PLACE : MUMBAI  
DATED : 27.10.2018



C. B. CHHAJED  
PARTNER  
(Mem. No. 009447)

CHAIRMAN

TRUSTEE

TRUSTEE

DEAN

*MJ Vandeekar*

Y. M. T. DENTAL OPD

SCHEDULES FORMING PART OF THE BALANCE SHEET AS AT 31st MARCH 2018

PARTICULARS	AMOUNT (Rs.) 2018
<b>Schedule 1 :</b>	
<b>Sundry Creditors</b>	
Medensco	1,055,593.00
Orthoforce Technologies India Pvt Ltd	50,400.00
Raj Enterprises	430,903.00
Vighnagar Enterprises	22,390.00
Virali Surgical Co	14,923.00
Virali Surgicals	157,097.00
Ayushman Chemist	70,570.00
Implantium India Pvt.Ltd.	11,788.00
Illusion Dental Laboratory Pvt.Ltd.	35,896.00
Swastik Dental Lab	252,240.00
Ramists (I) Pvt. Ltd	15,030.00
Acteon India Pvt Ltd	3,000.00
Advanced Biotech Products Pvt Ltd	7,434.00
Sai Meditech	2,688.00
Health Plus Diagnostics	9,230.00
Mauli Enterprises	764,479.00
Laser Telesystems Pvt.Ltd	20,425.00
Super Plywood	286,965.00
<b>TOTAL</b>	<b>3,211,051.00</b>
<b>Schedule 4 :</b>	
<b>STAFF ADVANCE</b>	
Sunil Zambre	33,070
	<b>33,070</b>
<b>Schedule 2 :</b>	
<b>Bank Balances*</b>	
Abhyudaya Co-Op Bank Ltd. (Cd-401)	1,495,004
<b>TOTAL</b>	<b>1,495,004</b>



**Y. M. T. DENTAL OPD**

**SCHEDULES FORMING PART OF THE INCOME & EXPENDITURE AS  
31st MARCH 2018**

Particulars	<u>Amount</u>
<b>Schedule 5 :</b>	
<b>Bank Interest / Commission / Charges</b>	
Bank Charges	5,349
<b>Total</b>	<b>5,349</b>
<b>Schedule 6 :</b>	
<b>Repairs And Maintenance</b>	
Repairs & Maint( Gas) Dh	45,887
Repairs & Maint( Furniture & Fixture)	286,965
<b>Total</b>	<b>332,852</b>
<b>Schedule 7 :</b>	
<b>Printing And Stationery</b>	
Printing	252,051
Other Stationary	38,160
<b>Total</b>	<b>290,211</b>
<b>Schedule 8 :</b>	
<b>Establishment Expenses</b>	
Cleaning Material	0
<b>Total</b>	<b>0</b>
<b>Schedule 9 :</b>	
<b>Laboratory Material And Other Consumable For College</b>	
Pathology Material	131,963
Dental Material	1,442,429
Surgical Material -Dh	381,747
Consumables, Chemicals Dh	297,707
Dental Implant Material	907,396
X- Ray Expenses Dh	518,617
Labotory Material	54,575
<b>Total</b>	<b>3,734,434</b>
<b>Schedule 10 :</b>	
<b>Communication Expenses</b>	
Internet Charges	1,050
<b>Total</b>	<b>1,050</b>



**Y. M. T. DENTAL OPD**

**SCHEDULES FORMING PART OF THE INCOME & EXPENDITURE AS  
31st MARCH 2018**

Particulars	<u>Amount</u>
<b>Schedule 11 :</b>	
<b>Hospital Expenses</b>	
Service Charges / Hospital Waste	7,260
Patient Welfare H	750
Monitoring Charges	22,622
Sec 12 Clinic Expenses	1,160
Sec 20 Opd Expenses	1,928
	<b>33,720</b>
<b>Schedule 12 :</b>	
<b>Magazine, Journals, Periodicals Etc Subscription</b>	
Books, Newspaper & Periodicals	690
	<b>690</b>
<b>Schedule 13:</b>	
<b>Expenses Related to Students</b>	
Sundry Balance Written Off	(29)
323200053Pest Control	300
	<b>271</b>
<b>Schedule 14 :</b>	
<b>OPD Income</b>	
Opd Income-Conservative Dept.	919,780
Opd Income -Dental Registration	214,360
Opd Income -Endo Dept.	897,260
Opd Income - Omdr Dept.	100
Opd Income -O. Path	266,710
Opd Income -Ortho Dept.(P.G)	2,511,600
Opd Income- Os Dept.	89,080
Opd Income-Perio Dept.	570,210
Opd Income- Prostho Dept.	1,341,960
Opd Income-X-Ray Dept.	1,823,130
Opd-Smilez Forever	483,200
Opd Income -Other	130
<b>Total</b>	<b>9,117,520</b>



Y. M. T. DENTAL OPD

Audit Period:- 01/04/2017 to 31/03/2018

SCHEDULE OF FIXED ASSETS AND DEPRECIATION AS PER INCOME TAX ACT, 1961 FOR THE YEAR ENDED 31st MARCH 2018

SR. NO.	NAME OF ASSET	RATE	OPENING WDV AS ON 01.04.2017	ADDITION		DEDUCTION DURING THE YEAR	TOTAL AS ON 31.03.2018	DEPRECIATION FOR THE YEAR	NET WDV AS ON 31.03.2018
				BEFORE 180 DAYS	AFTER 180 DAYS				
<b>A</b>	<b>MOVABLE ASSETS</b>								
1	AUDIO VISUAL SYSTEM	15%	-	-	-	-	-	-	-
2	COMPUTER	40%	67	-	23,425	-	23,492	4,712	18,780
3	DENTAL-CHAIRS	15%	-	-	-	-	-	-	-
4	GENERATOR/ INVERTER	15%	-	-	-	-	-	-	-
5	LAB., OFFICE & HOSPITAL EQUIPMENT	15%	699,486	-	-	-	699,486	104,924	594,562
6	LAB INSTRUMENT	15%	1,324,374	-	-	-	1,324,374	198,656	1,125,718
7	VEHICLES	15%	-	-	-	-	-	-	-
8	ELECTRICAL FITTING	10%	-	-	-	-	-	-	-
9	LIABRARY- BOOKS	40%	-	-	-	-	-	-	-
10	SPORTS MATERIAL/ GYMKHANA	10%	-	-	-	-	-	-	-
11	OTHER ASSETS	15%	-	-	-	-	-	-	-
12	OTHER ASSETS - PARKING SHED	10%	-	-	-	-	-	-	-
13	FIXED ASSET - IMPLANT	15%	-	-	-	-	-	-	-
14	AIR CONDITIONER	15%	-	-	-	-	-	-	-
	<b>TOTAL (A)</b>		<b>2,023,927</b>	<b>-</b>	<b>23,425</b>	<b>-</b>	<b>2,047,352</b>	<b>308,292</b>	<b>1,739,060</b>
<b>B</b>	<b>FURNITURE &amp; FIXTURES</b>								
1	FURNITURE & FIXTURES	10%	36,358	-	-	-	36,358	3,636	32,722
	<b>TOTAL (B)</b>		<b>36,358</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>36,358</b>	<b>3,636</b>	<b>32,722</b>
	<b>TOTAL (A+B)</b>		<b>2,060,285</b>	<b>-</b>	<b>23,425</b>	<b>-</b>	<b>2,083,710</b>	<b>311,928</b>	<b>1,771,782</b>



## SCHEDULES ANNEXED TO AND FORMING PART OF THE FINANCIAL STATEMENTS

AS AT 31<sup>ST</sup> MARCH, 2018SIGNIFICANT ACCOUNTING POLICIES AND NOTES TO ACCOUNTS**A. Significant Accounting Policies :****1. Basis of Accounting**

The financial statements are prepared under historical cost convention, on going concern concept and materially comply with the Accounting Standards issued by the Institute of Chartered Accountants of India. Accounting policies not specifically referred to otherwise, are consistent and in consonance with the generally accepted accounting policies.

**2. Fixed Assets**

Fixed Assets are stated at cost, inclusive of incidental expenses related less depreciation.

Intangible assets are recorded at the consideration paid for acquisition of such assets and are carried at cost less accumulated amortization and impairment.

**3. Depreciation**

Depreciation on Fixed Assets is provided on the written-down-value method at the rates and in the manner prescribed under Income tax Act 1961.

Intangible fixed assets are amortised on a straight line basis over the estimated useful economic life. The Trust uses a rebuttable presumption that the useful life of an intangible asset will not exceed five years from the date when the asset is available for use.

**4. Inventories**

Inventories are valued at cost or net realisable value, whichever is less

**5. Employee Benefits****(a) Defined Contribution Plans**

The institute contributes on a defined contribution basis to Employee's Provident Fund towards post employment benefits, all of which are administered by the respective Government authorities, and has no further obligation beyond making its contribution, which is expensed in the year to which it pertains.

**(b) Defined Benefit Plans**

Provision for gratuity is made on actual basis as per the provisions of the Gratuity Act and estimations of the Management. Leave encashment is accounted on cash basis.

**6. Revenue Recognition (Refer "Annexure A")**

Revenue from tuition fees are recorded on accrual basis.

**7. Provisions, Contingent Liabilities and Contingent Assets**

The Company recognises a provision when there is a present obligation as a result of a past event that probably requires an outflow of resources and a reliable estimate can be made of the amount of the obligation.



A disclosure for a contingent liability is made when there is a possible obligation or a present obligation that may, but probably will not, require an outflow of resources.

Where there is a possible obligation or a present obligation but the likelihood of outflow of resources is remote, no provision or disclosure is made.

Contingent Assets are neither recognised nor disclosed.

#### 8. Accounting Estimates

The preparation of financial statements requires estimates and assumptions to be made that affect the reported amounts of assets and liabilities on the date of financial statements and the reported amounts of revenue and expenses during the reporting period. Difference between the actual results and the estimates are recognized in the period in which the results are known/ materialised.

#### B. Notes to Accounts :

##### 1. Contingent Liabilities not provided for

(As certified by the Management)

As per information given to us by the management, the institute has no contingent liability

2. The expenses pertaining to salaries & allowances of non-teaching staff & other administrative / Establishment expenses of the institute are the expenses incurred on objects of the institute & the same have been shown accordingly.

##### 3. Other Points

(a) The above information's/figures related to accounts are compiled on the basis of information provided by the institute.

(b) Sundry Creditors & advances paid & received balances subject to confirmation to be received from the parties.

---

For C. B. Chhajed & Co.  
Chartered Accountants



C. B. Chhajed  
Partner  
Membership No: 009447  
Place : Mumbai  
Dated : 27 .10.2018



For Y.M.T. DENTAL OPD



Chairman



Trustee



Trustee



Dean

Place : Mumbai  
Dated : 27.10.2018



# C. B. CHHAJED & CO.

CHARTERED ACCOUNTANTS

Electric Mansion, 5th Floor, Appasaheb Marathe Marg, Prabhadevi, Mumbai 400 025.

Tel. : 4344 5300, E-mail : info@cbcandco.com, Website : www.cbcandco.com

To,  
Y. M. T. DENTAL OPD,  
Kharghar,  
Navi Mumbai - 410210.

31<sup>th</sup> October, 2019

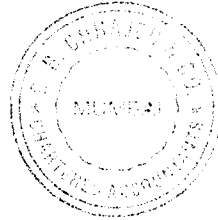
Dear Sir,

We have audited the accompanying financial statements of the Y. M. T. DENTAL OPD ("the Institute") which comprise the balance sheet as at March 31st, 2019, Income and Expenditure Account and Receipt and Payment account for the year then ended.

## **Report on Other Matters**

As required by Fees Regulation Authority established under Maharashtra Unaided Private Professional Educational Institutions (Regulation of Admission and Fees) Act, 2015 :

- (i) In our opinion, proper books of account as required by law have been kept by the Institute so appears from our examination of those books.
- (ii) In our opinion the accounts are maintained on mercantile system.
- (iii) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit.
- (iv) In our opinion the Institute has kept proper accounts for every segment.
- (v) In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give a true and fair view:
  - (a) In the case of Balance sheet the state of affairs of the institution segment as at 31<sup>st</sup> March, 2019
  - (b) In the case of Income and Expenditure account of the Deficit of the institutions and segment for the year ended on the date.



For C. B. Chhajed & Co.  
Chartered Accountants  
(Firm Regn. No. 101796W)

C. B. Chhajed  
(Partner)  
Membership No. 009447

Place: Mumbai  
Dated: 31.10.2019

Y. M. T. DENTAL OPD

BALANCE SHEET AS AT 31st MARCH 2019

<u>LIABILITIES</u>	<u>SCH</u>	<u>Amount</u>	<u>Amount</u>	<u>ASSETS</u>	<u>SCH</u>	<u>Amount</u>	<u>Amount</u>
<b><u>CAPITAL ACCOUNT</u></b>				<b><u>FIXED ASSETS</u></b>	3	1,526,750	1,526,750
				<b><u>BRANCH/ DIVISION ACCOUNT</u></b>			
<b><u>CURRENT LIABILITIES &amp; PROVISIONS</u></b>				Dr G D Pol Foundation Trust		13,864,387	13,864,387
Sundry Creditors	1	2,809,290					
Statutory Dues		304					
Bank Balances*	2	703,630	3,513,224	<b><u>CURRENT ASSETS</u></b>			
<i>(Represents credit balance in bank account)</i>				STAFF ADVANCE		-	
				Advances to Suppliers		-	
				Cash in Hand		790	790
<b><u>INCOME &amp; EXPENDITURE</u></b>							
Balance as per last balance sheet		7,859,621					
Add: Excess of Expenditure over income		4,019,082	11,878,703				
<b>TOTAL</b>		<b>15,391,927</b>	<b>15,391,927</b>	<b>TOTAL</b>		<b>15,391,927</b>	<b>15,391,927</b>

AS PER OUR ATTACHED REPORT OF EVEN DATE  
C. B. CHHAJED & CO.

For Y. M. T. DENTAL OPD

CHARTERED ACCOUNTANTS

(Firm Regn. No. 101796W)



*[Signature]*

C.B Chhajed  
{PARTNER}

(Mem. No 009447)

*[Signature]*

CHAIRMAN

*[Signature]*

TRUSTEE

*[Signature]*

TRUSTEE

*[Signature]*

DEAN

PLACE : MUMBAI

DATED : 31.10.2019

**Y. M. T. DENTAL OPD**

**INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH 2019**

<u>EXPENDITURE</u>		<u>Sch</u>	<u>Amount</u>	<u>Amount</u>	<u>INCOME</u>		<u>Sch</u>	<u>Amount</u>
To	<b><u>SALARY EXPENDITURE</u></b>				By	<b>Hospital Income</b>		
	Salary - Non-Teaching		40,950		"	OPD Income	9	9,225,837
"	<b><u>NON SALARY EXPENDITURE</u></b>							
"	Bank Interest / Commission / Charges	4	1,121					
"	Repairs And Maintenance	5	26,550					
"	Printing And Stationery	6	248,455					
"	Establishment Expenses	7	6,674					
"	Depreciation		272,532					
"	Laboratory Material And Other Consumable For College	8	4,107,854					
"	Communication Expenses		449					
"	Hospital Expenses		30,735					
"	Expenses Related to Students		810					
"	Magazine, Journals, Periodicals Etc Subscription		-					
"	Rent		470,625	5,206,755				
"	Excess of Income Over Expenditure transfer to Balancesheet		4,019,082	4,019,082				
	<b>Total</b>		<b>9,225,837</b>	<b>9,225,837</b>		<b>Total</b>		<b>9,225,837</b>

AS PER OUR ATTACHED REPORT OF EVEN DATE

For Y. M. T. DENTAL OPD

C. B. CHHAJED & CO.

CHARTERED ACCOUNTANTS

(Firm Regn. No. 101796W)



C.B Chhajed  
{PARTNER}  
(Mem. No 009447)

CHAIRMAN

*[Signature]*  
TRUSTEE

*[Signature]*  
TRUSTEE

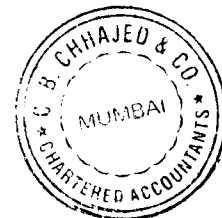
*[Signature]*  
DEAN

PLACE : MUMBAI  
DATED : 31.10.2019

**Y. M. T. DENTAL OPD**

**SCHEDULES FORMING PART OF THE BALANCE SHEET AS AT  
31st MARCH 2019**

PARTICULARS	2019
<b><u>Schedule 1 :</u></b>	
<b>Sundry Creditors</b>	
Acteon India Pvt Ltd	3,000
Advanced Biotech Products Pvt Ltd	7,434
Ganesh Binder	226,988
Geeta Enterprises	262,900
Medensco	11,687
Orthoforce Technologies India Pvt Ltd	397,118
Raj Enterprises	419,352
Renentech Laboratories Pvt Ltd	4,595
Super Plywood	286,965
Vighnagar Enterprises	22,390
Yogi Enterprises	167,000
Ayushman Chemist	9,786
Health Plus Diagnostics	7,830
Implantium India Pvt.Ltd.	66,892
Illusion Dental Laboratory Pvt.Ltd.	86,309
Image Art	19,320
Mauli Enterprises	356,433
Swastik Dental Lab	196,850
Orthosystems	21,000
Aaradhya Enterprises	77,546
Sunil Zambre	860
M/S S D A Enterprises	86,140
New Prince Medical And General Stores Chemist	212
Solitaire Dental Laboratory	1,803
Swastik Denatl Plus Laboratory	68,880
<b>TOTAL</b>	<b>2,809,290</b>
<b><u>Schedule 2 :</u></b>	
<b>Bank Balances*</b>	
Abhyudaya Co-Op Bank Ltd. (Cd-401)	703,630
<b>TOTAL</b>	<b>703,630</b>



Y. M. T. DENTAL OPD

Audit Period:- 01/04/2018 to 31/03/2019

SCHEDULE OF FIXED ASSETS AND DEPRECIATION AS PER INCOME TAX ACT, 1961 FOR THE YEAR ENDED 31st MARCH 2019

Schedule: 3

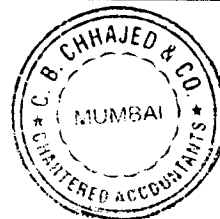
SR. NO.	NAME OF ASSET	RATE	OPENING WDV AS ON 01.04.2018	BRANCH ADDITION	DIRECT BEFORE 180 DAY	ADDITION		BRANCH DEDUCTION	DIRECT DEDUCTION	DEDUCTION DURING	TOTAL AS ON 31.03.2019	DEPRECIATION FOR THE YEAR	NET WDV AS ON 31.03.2019
						BEFORE 180 DAYS	AFTER 180 DAYS						
<b>A</b>	<b>MOVABLE ASSETS</b>												
1	AUDIO VISUAL SYSTEM	15%	-	-		-	-	-		-	-	-	-
2	COMPUTER	40%	18,780	-		-	-	-		-	18,780	7,512	11,268
3	DENTAL-CHAIRS	15%	-	-		-	-	-		-	-	-	-
4	GENERATOR/ INVERTER	15%	-	-		-	-	-		-	-	-	-
5	LAB., OFFICE & HOSPITAL EQUIPMENT	15%	594,562	-		21,914	5,586	-		-	622,062	92,890	529,172
6	LAB INSTRUMENT	15%	1,125,718	-		-	-	-		-	1,125,718	168,858	956,860
7	VEHICLES	15%	-	-		-	-	-		-	-	-	-
8	ELECTRICAL FITTING	10%	-	-		-	-	-		-	-	-	-
9	LIABRARY- BOOKS	40%	-	-		-	-	-		-	-	-	-
10	SPORTS MATERIAL/ GYMKHANA	10%	-	-		-	-	-		-	-	-	-
11	OTHER ASSETS	15%	-	-		-	-	-		-	-	-	-
12	OTHER ASSETS - PARKING SHED	10%	-	-		-	-	-		-	-	-	-
13	FIXED ASSET - IMPLANT	15%	-	-		-	-	-		-	-	-	-
14	AIR CONDITIONER	15%	-	-		-	-	-		-	-	-	-
	<b>TOTAL (A)</b>		<b>1,739,060</b>	<b>-</b>	<b>-</b>	<b>21,914</b>	<b>5,586</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,766,560</b>	<b>269,260</b>	<b>1,497,300</b>
<b>B</b>	<b>FURNITURE &amp; FIXTURES</b>												
1	FURNITURE & FIXTURES	10%	32,722	-		-	-	-		-	32,722	3,272	29,450
	<b>TOTAL (B)</b>		<b>32,722</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>32,722</b>	<b>3,272</b>	<b>29,450</b>
	<b>TOTAL (A+B)</b>		<b>1,771,782</b>	<b>-</b>	<b>-</b>	<b>21,914</b>	<b>5,586</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,799,282</b>	<b>272,532</b>	<b>1,526,750</b>



**Y. M. T. DENTAL OPD**

**SCHEDULES FORMING PART OF THE INCOME & EXPENDITURE  
AS 31st MARCH 2019**

Particulars	Amount (Rs)
<b>Schedule No. 4</b>	
<b>Bank Interest / Commission / Charges</b>	
Bank Charges	1,121
<b>Total</b>	<b>1,121</b>
<b>Schedule No. 5</b>	
<b>Repairs And Maintenance</b>	
Lift Maintenance Charges	26,550
<b>Total</b>	<b>26,550</b>
<b>Schedule No. 6</b>	
<b>Printing And Stationery</b>	
Printing	202,754
Other Stationary	45,701
<b>Total</b>	<b>248,455</b>
<b>Schedule No. 7</b>	
<b>Establishment Expenses</b>	
Water Charges	6,674
<b>Total</b>	<b>6,674</b>
<b>Schedule No. 8</b>	
<b>Laboratory Material And Other Consumable For College</b>	
Labotory Material	369,780
Pathology Material	72,597
Consumables, Chemicals Etc.	19,650
Orthodontics Dental Material Expenses	50,120
Dental Material	969,630
Surgical Material	718,596
Medical & Medicine	212
Dental Implant Material	816,392
X- Ray Expenses	1,090,877
<b>Total</b>	<b>4,107,854</b>
<b>Schedule No. 9</b>	
<b>OPD Income</b>	
Opd Income-Conservative Dept.	393,240
Opd Income -Dental Registration	231,170
Opd Income -Endo Dept.	693,780
Opd Income - Omdr Dept.	243,190
Opd Income -O. Path	2,969,700
Opd Income -Ortho Dept.(P.G)	154,670
Opd Income- Os Dept.	993,300
Opd Income Pedo Dept.	1,075,740
Opd Income-Perio Dept.	638,517
Opd Income- Prostho Dept.	1,736,910
Opd Income-X-Ray Dept.	95,550
Opd-Smilez Forever	70
<b>Total</b>	<b>9,225,837</b>



SCHEDULES ANNEXED TO AND FORMING PART OF THE FINANCIAL STATEMENTS  
AS AT 31<sup>ST</sup> MARCH, 2019

SIGNIFICANT ACCOUNTING POLICIES AND NOTES TO ACCOUNTS

A. Significant Accounting Policies :

1. **Basis of Accounting**

The financial statements are prepared under historical cost convention, on going concern concept and materially comply with the Accounting Standards issued by the Institute of Chartered Accountants of India. Accounting policies not specifically referred to otherwise, are consistent and in consonance with the generally accepted accounting policies.

2. **Fixed Assets**

Fixed Assets are stated at cost, inclusive of incidental expenses related less depreciation.

Intangible assets are recorded at the consideration paid for acquisition of such assets and are carried at cost less accumulated amortization and impairment.

3. **Depreciation**

Depreciation on Fixed Assets is provided on the written-down-value method at the rates and in the manner prescribed under Income tax Act 1961.

Intangible fixed assets are amortised on a straight line basis over the estimated useful economic life. The Trust uses a rebuttable presumption that the useful life of an intangible asset will not exceed five years from the date when the asset is available for use.

4. **Inventories**

Inventories are valued at cost or net realisable value, whichever is less

5. **Employee Benefits**

(a) **Defined Contribution Plans**

The institute contributes on a defined contribution basis to Employee's Provident Fund towards post employment benefits, all of which are administered by the respective Government authorities, and has no further obligation beyond making its contribution, which is expensed in the year to which it pertains.

(b) **Defined Benefit Plans**

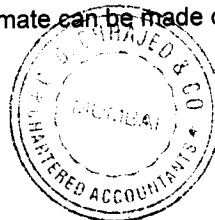
Provision for gratuity is made on actual basis as per the provisions of the Gratuity Act and estimations of the Management. Leave encashment is accounted on cash basis.

6. **Revenue Recognition**

Service Income from OPD & Hospital is recognized as and when related services are performed.

7. **Provisions, Contingent Liabilities and Contingent Assets**

The Company recognises a provision when there is a present obligation as a result of a past event that probably requires an outflow of resources and a reliable estimate can be made of the amount of the obligation.



A disclosure for a contingent liability is made when there is a possible obligation or a present obligation that may, but probably will not, require an outflow of resources.

Where there is a possible obligation or a present obligation but the likelihood of outflow of resources is remote, no provision or disclosure is made.

Contingent Assets are neither recognised nor disclosed.

#### 8. Accounting Estimates

The preparation of financial statements requires estimates and assumptions to be made that affect the reported amounts of assets and liabilities on the date of financial statements and the reported amounts of revenue and expenses during the reporting period. Difference between the actual results and the estimates are recognized in the period in which the results are known/ materialised.

#### B. Notes to Accounts :

##### 1. Contingent Liabilities not provided for

(As certified by the Management)

As per information given to us by the management, the institute has no contingent liability

2. The expenses pertaining to salaries & allowances of non-teaching staff & other administrative / Establishment expenses of the institute are the expenses incurred on objects of the institute & the same have been shown accordingly.

##### 3. Other Points

(a) The above information's/figures related to accounts are compiled on the basis of information provided by the institute.

(b) Sundry Creditors & advances paid & received balances subject to confirmation to be received from the parties.

---

For C. B. Chhajed & Co.  
Chartered Accountants  
Firm Regn No: 101796W

  
C. B. Chhajed  
Partner  
Membership No: 009447  
Place : Mumbai  
Dated : 31.10.2019




For Y.M.T. DENTAL OPD

  
Chairman

  
Trustee

  
Trustee

  
Dean

Place : Mumbai  
Dated : 31.10.2019



DR. G. D. POL FOUNDATION  
YMT DENTAL COLLEGE & HOSPITAL PG

BALANCE SHEET AND INCOME AND EXPENDITURE ACCOUNT AS ON 31.03.2019.

**C. B. CHHAJED & CO.**  
CHARTERED ACCOUNTANTS

Electric Mansion, 5th Floor, Appasaheb Marathe Marg,  
Prabhadevi, Mumbai 400 025.  
Tel. : 4344 5300  
E-mail : info@cbcandco.com  
Website : www.cbcandco.com

**Y. M. T. DENTAL COLLEGE AND HOSPITAL PG**

**BALANCE SHEET AS AT 31st MARCH 2019**

LIABILITIES	SCH	2,019	2,019	ASSETS	SCH	2019	2,019
<b>BRANCH/ DIVISION ACCOUNT</b> Dr G D Pol Foundation Trust				<b>FIXED ASSETS</b>	5		19,870,063
<b>CAUTION MONEY DEPOSIT</b> Balance as per last Balance sheet Add: Deposit received during the year Less: - Refunded during the year		1,555,500 2,633,000 (200,000)		<b>CASH &amp; BANK BALANCES</b> Cash in Hand (As Certified by the treasurer of the Trust) Balances with Banks			1,806
<b>CURRENT LIABILITIES &amp; PROVISIONS</b> Sundry Creditors Statutory Dues Provisions Advance Tuition Fees Bank Balances* (Represents credit balance in bank account) Other Current Liabilities Fees received for next academic year	1 2 3 4	9,223,011 71,736 631,563 6,342,667 5,721,101		<b>CLOSING STOCK (As certified by the Trustees of trust)</b>	6		1,140,392
				<b>CURRENT ASSETS LOANS &amp; ADVANCES</b> Tuition Fees Receivable Prepaid Expenses Other Current Assets Advances to Suppliers	7 8 9	1,646,828 1,750,133 1,000,000 1,417,997	5,814,958
			370,000	<b>INCOME &amp; EXPENDITURE</b> Balance as per last balance sheet Add: Excess of Expenditure over income		43,795,738 3,247,738	47,043,476
<b>Total</b>				<b>Total</b>			<b>73,870,695</b>

AS PER OUR ATTACHED REPORT OF EVEN DATE

C. B. CHHAJED & CO.

CHARTERED ACCOUNTANTS  
(Firm Regn. No. 101796W)



PLACE : MUMBAI  
DATED : 31.10.2019

C. B. Chhajed  
{PARTNER}

(Mem. No 009447)

CHAIRMAN

TRUSTEE

TRUSTEE

DEAN

FOR Y. M. T. DENTAL COLLEGE AND HOSPITAL - PG INSTITUTE

**Y. M. T. DENTAL COLLEGE AND HOSPITAL PG**  
**INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH 2019**

EXPENDITURE		SCH	Amount	Amount	INCOME	SCH	Amount	Amount
To	Opening Stock			1,054,798	By College Income:			
"	SALARY EXPENDITURE				" Receipt From Students	28	47,983,720	47,983,720
"	Salary - Teaching	10	12,944,516		" Receipt From Others			
"	Salary - Non-Teaching	11	5,235,619		" Closing Stock		1,140,392	1,140,392
"	Stipend / Remuneration / Allowance To Interns	12	3,380,000	21,560,135				
"	NON SALARY EXPENDITURE							
"	Affiliation / Inspection	13	3,276,098					
"	Repairs And Maintenance	14	5,513,259					
"	Audit Fees	15	82,600					
"	Fee Regulating Authority Fees	16	37,800					
"	Advertisement	17	19,278					
"	Social Gathering / Functions Expenses /Welfare	18	300,663					
"	Bank Interest / Commission / Charges	19	1,059,788					
"	Professional Charges	20	115,750					
"	Communication Expenses	21	11,521					
"	Depreciation	22	3,286,023					
"	Printing And Stationery	23	870,110					
"	Establishment Expenses	23	2,150,924					
"	Laboratory Material And Other Consumable For College	24	7,640,527					
"	Expenses Related To Students	25	1,442,387					
"	Magazine, Journals, Periodicals Etc Subscription	26	3,205,189					
"	Rent	27	765,000	29,756,917				
					" Excess of Expenditure over Income		3,247,738	3,247,738
					" transfer to Balancesheet			
	<b>TOTAL</b>		<b>52,371,850</b>	<b>52,371,850</b>	<b>TOTAL</b>		<b>52,371,850</b>	<b>52,371,850</b>

AS PER OUR ATTACHED REPORT OF EVEN DATE FOR Y. M. T. DENTAL COLLEGE AND HOSPITAL - PG INSTITUTE

C. B. CHHAJED & CO.  
 CHARTERED ACCOUNTANTS  
 (Firm Regn. No. 101796W)



*[Signature]*  
 C.B Chhajed  
 (PARTNER)  
 (Mem. No 009447)

*[Signature]*  
 CHAIRMAN  
*[Signature]*  
 TRUSTEE  
*[Signature]*  
 TRUSTEE  
*[Signature]*  
 DEAN

PLACE : MUMBAI  
 DATED : 31.10.2019

**Y. M. T. DENTAL COLLEGE AND HOSPITAL PG**

**SCHEDULES FORMING PART OF THE BALANCE SHEET AS AT 31st MARCH 2019**

PARTICULARS	AMOUNT (Rs.) 2019
<b>Schedule 1 :</b>	
<b>Sundry Creditors</b>	
A K Instruments	6,878
Amt Dental Pvt Ltd	72,709
Apeejay Surrendra Park Hotels Ltd	45,775
Awadh Dental Supply	600
C B Chhajed & Co	183,600
Deep Mandir Steel Home Appliances	710
Fujifilm India Pvt Ltd	39,357
Ganesh Binder	2,655
Kumar Food Management Services	8,607
Labtek Instruments	16,050
Medensco	82,290
Nesta Sales Agency Pvt Ltd	40,150
Rhino International Agencies	1,846,099
Sai Dental	980,862
Shree Computers	98,010
Sudarshan Engineers	26,725
Warden Surgical Co Pvt Ltd	175,840
Ashmi Enterprises	7,450
Ayushman Chemist	342,674
Carestream Health India Pvt. Ltd	152,000
Pawan Enterprises	512,680
Dhruv Clothing	156,073
Image Art	365,679
Mauli Enterprises	2,253,293
Gurukrupa Food Management & Catering Service	68,698
Jagdamb Enterprises	809,367
Aggressive Elevators	643,500
Sadhana Creation	1,416
Shree Suraj Enterprises	2,054
Aaradhya Enterprises	6,000
D.D Engineering	13,440
Jba Infosolution Private Ltd	50,150
Promis Dental System	69,870
Sushma Enterprises	141,750
<b>TOTAL</b>	<b>9,223,011</b>



**Y. M. T. DENTAL COLLEGE AND HOSPITAL PG**

**SCHEDULES FORMING PART OF THE BALANCE SHEET AS AT 31st MARCH 2019**

PARTICULARS	AMOUNT (Rs.) 2019
<b>Schedule 2 :</b>	
<b>Statutory Dues</b>	
TDS on Profession Fees	17,000
TDS On Contract Payable	3,204
TDS On Salary Payable	5,900
Employer Contribution Providend Fund Payable	45,632
<b>TOTAL</b>	<b>71,736</b>
<b>Schedule 3 :</b>	
<b>Provisions</b>	
Provision For Gratuity (College)	538,150
Salary & Bonus Payable (Non-Teaching Staff)	79,881
Stipend Exp Payable	13,000
Expenses Payable	532
-	<b>631,563</b>
<b>Schedule 4 :</b>	
<b>Bank Balances*</b>	
Abhyudaya Co-Op Bank A/C 112632(Cbd Bel)	754
	5,720,347
<b>TOTAL</b>	<b>5,721,101</b>
<b>Schedule 6 :</b>	
<b>Closing Stock</b>	
Printing Material	60,890
Electrical Hardware & Plumbing Material	
Computer Material	750
Lab Chemical	10,162
Surgical Material & X ray flims	52,984
Consumables	1,655
Cleaning Material	2,958
Dental Chair Material	154,851
Dental Material	853,979
Stationery Material	2,164
<b>TOTAL</b>	<b>1,140,392</b>



**Y. M. T. DENTAL COLLEGE AND HOSPITAL PG**

**SCHEDULES FORMING PART OF THE BALANCE SHEET AS AT 31st MARCH 2019**

PARTICULARS	AMOUNT (Rs.) 2019
<b>Schedule 7:</b>	
<b>Prepaid Expenses</b>	
Prepaid Expense For Continuation	500,000
Prepaid Expenses For Increase Intake Prostho (17-18	930,000
Pre Paid Expenses	320,133
<b>TOTAL</b>	<b>1,750,133</b>
<b>Schedule 8 :</b>	
<b>Other Current Assets</b>	
University Fine Receivable	1,000,000
<b>TOTAL</b>	<b>1,000,000</b>
<b>Schedule 9 :</b>	
<b>Advances to Suppliers</b>	
Harsh Enterprises	1
Hotel Three Star Pvt Ltd	1
Vinayak Steel Art	10,000
7 Days 7 Cooks	4
Dentzkraft Pvt.Ltd.	33,000
Orthosystems	21,000
Shree Sai Siddhi Enterprises	1
Vidhu Graphics	1
CBDT IT Solution Pvt Ltd	637
Cosmos Medical Systems	102,500
Aaradhya Enterprises	1,250,852
<b>TOTAL</b>	<b>1,417,997</b>



**Y. M. T. DENTAL COLLEGE AND HOSPITAL PG**

**SCHEDULES FORMING PART OF THE INCOME & EXPENDITURE AS AT 31st  
MARCH 2019**

Particulars	Amount(Rs.)
<b>Schedule No. 10</b>	
<b>Salary - Teaching</b>	
Pay Teaching	12,277,045
Employer's Contribution To Pf(Teaching)	667,471
<b>Total</b>	<b>12,944,516</b>
<b>Schedule No. 11</b>	
<b>Salary - Non-Teaching</b>	
Admin Charges(Teaching)	14,872
Pay Non Teaching	2,345,952
College of Contribution to PF(Non Teaching)	148,747
Admin Charges(Non Teaching)	6,614
Gratuity Paid	217,456
Staff Welfare	79,433
Uniform Expenses	3,640
Maintenace ( Staff Vehicle)	19,440
Housekeeping Charges	1,408,000
Security Charges	924,422
Photography Expense	42,000
Insurance ( Staff)	25,043
<b>Total</b>	<b>5,235,619</b>
<b>Schedule No. 12</b>	
<b>Stipend / Remuneration / Allowance To Interns</b>	
Remuneration / Professional Charges To Visiting Faculties	3,380,000
<b>Total</b>	<b>3,380,000</b>
<b>Schedule No. 13</b>	
<b>Affiliation / Inspection</b>	
Continuation Fees	500,000
Extention Fees	171,098
Inspection Expenses	1,375,000
Affiliation	1,230,000
<b>Total</b>	<b>3,276,098</b>



**Y. M. T. DENTAL COLLEGE AND HOSPITAL PG**

**SCHEDULES FORMING PART OF THE INCOME & EXPENDITURE AS AT 31st MARCH 2019**

Particulars	Amount(Rs.)
<b>Schedule No. 14</b>	
<b>Repairs And Maintenance</b>	
Maintenance - Electrical & Hardware	815,612
Pest Control	353,732
Painting Matrial	182,500
Maintenance - Civil	152,904
Repair & Maint -Drainage & Plumbing	329,273
Repair & Maint -Instrument & Machinery	444,271
Repairs & Maint( Furniture & Fixture)	341,319
Computer Expenses	115,131
Repair & Maint ( Dental Chair ) Prostho	134,302
Repair & Maint ( Dental Chair )Pedo Dept	82,836
Repair & Maint (Dental Chair ) Perio	76,464
Repair'S & Maint (Dental Chair )Omdr	86,022
Repairs&Maint(Dental Chair)Cons Dep.	39,626
Repair'S & Maint (Dental Chair )Ortho	41,418
Repair'S & Maint (Dental Chair ) Os	95,580
Repair & Maint(Dental Chairs )	1,328,844
Repair & Maint(Dental Chairs Material)	114,759
320500047Lift Maintenance Charges	354,000
AMC- Instrument &Equipment	276,166
Repair & Maint( Computers )	148,500
<b>Total</b>	<b>5,513,259</b>
<b>Schedule No. 15</b>	
<b>Audit Fees</b>	
Audit Fee - College	82,600
Audit Expenses	-
<b>Total</b>	<b>82,600</b>
<b>Schedule No. 16</b>	
<b>Fee Regulating Authority Fees</b>	
Fee Regulating Authority Processing Fees	37,800
<b>Total</b>	<b>37,800</b>
<b>Schedule No. 17</b>	
<b>Advertisement</b>	
Advertisement Expenses	4,158
ADVERTISEMENT EXP ( STAFF REQRUITMENT)	15,120
<b>Total</b>	<b>19,278</b>





**Y. M. T. DENTAL COLLEGE AND HOSPITAL PG**

**SCHEDULES FORMING PART OF THE INCOME & EXPENDITURE AS AT 31st  
MARCH 2019**

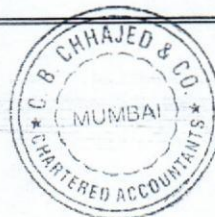
Particulars	Amount(Rs.)
<b>Schedule No. 18</b>	
<b>Social Gathering / Functions Expenses /Welfare</b>	
Students Gathering Expenses	38,940
Student Sports Activities & Gymkhana Expenses	203,872
Programme Expenses	57,851
<b>Total</b>	<b>300,663</b>
<b>Schedule No. 19</b>	
<b>Bank Interest / Commission / Charges</b>	
Bank Charges	4,331
Interest On Cc	1,055,457
<b>Total</b>	<b>1,059,788</b>
<b>Schedule No. 20</b>	
<b>Professional Charges</b>	
Professional Fees	115,750
<b>Total</b>	<b>115,750</b>
<b>Schedule No. 21</b>	
<b>Communication Expenses</b>	
Postage Charges	3,329
Internet Charges	8,192
<b>Total</b>	<b>11,521</b>
<b>Schedule No. 22</b>	
<b>Printing And Stationery</b>	
Printing	26,994
Other Stationary	786,469
Cartridge & Toner	56,647
<b>Total</b>	<b>870,110</b>



**Y. M. T. DENTAL COLLEGE AND HOSPITAL PG**

**SCHEDULES FORMING PART OF THE INCOME & EXPENDITURE AS AT 31st  
MARCH 2019**

Particulars	Amount(Rs.)
<b>Schedule No. 23</b>	
<b>Establishment Expenses</b>	
Electricity	646,597
Water	352,020
Gardening	116,230
Security, Watchman Agency Etc	1,036,077
<b>Total</b>	<b>2,150,924</b>
<b>Schedule No. 24</b>	
<b>Laboratory Material And Other Consumable For College</b>	
Labotory Material	884,785
Consumables, Chemicals Etc.	217,176
Dental Material	5,833,935
Surgical Material	517,888
X- Ray Expenses	132,396
Pathology Material	15,147
Orthodontics Dental Material Expenses	39,200
<b>Total</b>	<b>7,640,527</b>
<b>Schedule No. 25</b>	
<b>Expenses Related To Students</b>	
Stamp Duty/Notary/Frinking/Fine	750
Conveyance Expenses	51,935
Travelling Expenses	2,046
Cleaning Expenses	5,250
Exam Expenses	500,272
P.G.Guide Fees	4,600
Typing & Xerox Expenses	10,855
Book Binding Exp.	516,280
Petrol & Fuel Expenses	218,471
fire Tank Cleaning	88,812
Water Tank Cleaning	45,000
Cleaning Material	333,399
Sundry Balance Written Off	(349)
Approval For Teachers Exp	4,345
Coomunication Expenses	(339,277)
<b>Total</b>	<b>1,442,387</b>



**Y. M. T. DENTAL COLLEGE AND HOSPITAL PG**

**SCHEDULES FORMING PART OF THE INCOME & EXPENDITURE AS AT 31st  
MARCH 2019**

Particulars	Amount(Rs.)
<b>Schedule No. 26</b> <b>Magazine, Journals, Periodicals Etc Subscription</b> Books & Journals	3,205,189
<b>Total</b>	<b>3,205,189</b>
<b>Schedule No. 27</b> <b>Rent</b> Rent for College Building Paid to Trust	765,000
<b>Total</b>	<b>765,000</b>
<b>Schedule No. 28</b> <b>Reciept From Student</b> Admission Cancellation Library Fine Misc. Income (College) Tution Fee Transcript Fees	10,500 3,615 2,705 47,967,500 (600)
<b>Total</b>	<b>47,983,720</b>



Y. M. T. DENTAL COLLEGE & HOSPITAL - PG INSTITUTE

Audit Period:- 01/04/2018 to 31/03/2019

SCHEDULE OF FIXED ASSETS AND DEPRECIATION AS PER INCOME TAX ACT, 1961 FOR THE YEAR ENDED 31st MARCH 2019

SR. NO.	NAME OF ASSET	RATE	OPENING W.D.V. AS ON 01.04.2018	BRANCH ADDITION	DIRECT BEFORE 180 DAY	ADDITION		BRANCH DEDUCTI ON	DIRECT DEDUCTI ON	DEDUCTI ON DURING	TOTAL AS ON 31.03.2019	DEPRECIATION FOR THE YEAR	NET W.D.V. AS ON 31.03.2019
						BEFORE 180 DAYS	AFTER 180 DAYS						
<b>A</b>	<b>MOVABLE ASSETS</b>												
1	AUDIO VISUAL SYSTEM	15%	120,803								120,803	18,120	102,683
2	COMPUTER	40%	132,930			79,000	30,504				242,434	90,873	151,561
3	DENTAL-CHAIRS	15%	5,458,911								5,458,911	818,837	4,640,074
4	GENERATOR/ INVERTER	15%				48,214	559,546				5,591,064	796,694	4,794,370
5	LAB., OFFICE & HOSPITAL	15%	4,983,304								6,147,646	922,147	5,225,499
6	LAB INSTRUMENT	15%	6,147,646								967,978	145,197	822,781
7	VEHICLES	15%	967,978								34,012	3,401	30,611
8	ELECTRICAL FITTING	10%	34,012								44,770	17,908	26,862
9	LABRARY- BOOKS	40%	44,770										
10	SPORTS MATERIAL/ GYMK	10%											
11	OTHER ASSETS	15%											
12	OTHER ASSETS - PARKING	10%											
13	FIXED ASSET - IMPLANT	15%											
14	AIR CONDITIONER	15%											
	<b>TOTAL (A)</b>		<b>17,890,354</b>			<b>127,214</b>	<b>590,050</b>				<b>18,607,618</b>	<b>2,813,176</b>	<b>15,794,442</b>
<b>B</b>	<b>FURNITURE &amp; FIXTURES</b>												
1	FURNITURE & FIXTURES	10%	4,528,467								4,528,467	452,847	4,075,620
	<b>TOTAL (B)</b>		<b>4,528,467</b>								<b>4,528,467</b>	<b>452,847</b>	<b>4,075,620</b>
	<b>TOTAL (A+B)</b>		<b>22,418,821</b>			<b>127,214</b>	<b>590,050</b>				<b>23,136,085</b>	<b>3,266,023</b>	<b>19,870,062</b>



SCHEDULES ANNEXED TO AND FORMING PART OF THE FINANCIAL STATEMENTS  
AS AT 31<sup>ST</sup> MARCH, 2019

SIGNIFICANT ACCOUNTING POLICIES AND NOTES TO ACCOUNTS

A. Significant Accounting Policies :

1. **Basis of Accounting**

The financial statements are prepared under historical cost convention, on going concern concept and materially comply with the Accounting Standards issued by the Institute of Chartered Accountants of India. Accounting policies not specifically referred to otherwise, are consistent and in consonance with the generally accepted accounting policies.

2. **Fixed Assets**

Fixed Assets are stated at cost, inclusive of incidental expenses related less depreciation.

Intangible assets are recorded at the consideration paid for acquisition of such assets and are carried at cost less accumulated amortization and impairment.

3. **Depreciation**

Depreciation on Fixed Assets is provided on the written-down-value method at the rates and in the manner prescribed under Income tax Act 1961.

Intangible fixed assets are amortised on a straight line basis over the estimated useful economic life. The Trust uses a rebuttable presumption that the useful life of an intangible asset will not exceed five years from the date when the asset is available for use.

4. **Inventories**

Inventories are valued at cost or net realisable value, whichever is less

5. **Employee Benefits**

(a) **Defined Contribution Plans**

The institute contributes on a defined contribution basis to Employee's Provident Fund towards post employment benefits, all of which are administered by the respective Government authorities, and has no further obligation beyond making its contribution, which is expensed in the year to which it pertains.

(b) **Defined Benefit Plans**

Provision for gratuity is made on actual basis as per the provisions of the Gratuity Act and estimations of the Management. Leave encashment is accounted on cash basis.

6. **Revenue Recognition**

Revenue from tuition fees are recorded on accrual basis.

7. **Provisions, Contingent Liabilities and Contingent Assets**

The Company recognises a provision when there is a present obligation as a result of a past event that probably requires an outflow of resources and a reliable estimate can be made of the amount of the obligation.



A disclosure for a contingent liability is made when there is a possible obligation or a present obligation that may, but probably will not, require an outflow of resources.

Where there is a possible obligation or a present obligation but the likelihood of outflow of resources is remote, no provision or disclosure is made.

Contingent Assets are neither recognised nor disclosed.

### 8. Accounting Estimates

The preparation of financial statements requires estimates and assumptions to be made that affect the reported amounts of assets and liabilities on the date of financial statements and the reported amounts of revenue and expenses during the reporting period. Difference between the actual results and the estimates are recognized in the period in which the results are known/ materialised.

### B. Notes to Accounts :

#### 1. Contingent Liabilities not provided for

(As certified by the Management)

As per information given to us by the management, the institute has no contingent liability

2. The expenses pertaining to salaries & allowances of non-teaching staff & other administrative / Establishment expenses of the institute are the expenses incurred on objects of the institute & the same have been shown accordingly.

#### 3. Other Points

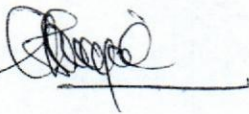
(a) The above information's/figures related to accounts are compiled on the basis of information provided by the institute.

(b) Sundry Creditors & advances paid & received balances subject to confirmation to be received from the parties.

---

For C. B. Chhajed & Co.  
Chartered Accountants  
Firm Regn No:101796W

For Y.M.T. DENTAL COLLEGE & HOSPITAL P.G. INSTITUTE



C. B. Chhajed  
Partner  
Membership No: 009447  
Place : Mumbai  
Dated : 31.10.2019



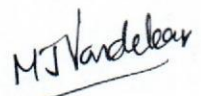
Chairman



Trustee



Trustee



Dean

Place : Mumbai  
Dated : 31.10.2019

DR. G. D. POL FOUNDATION  
YMT DENTAL COLLEGE & HOSPITAL UG

BALANCE SHEET AND INCOME AND EXPENDITURE ACCOUNT AS ON 31.03.2019.

**C. B. CHHAJED & CO.**  
CHARTERED ACCOUNTANTS

Electric Mansion, 5th Floor, Appasaheb Marathe Marg,  
Prabhadevi, Mumbai 400 025.  
Tel. : 4344 5300  
E-mail : info@cbcandco.com  
Website : www.cbcandco.com

Y. M. T. DENTAL COLLEGE AND HOSPITAL UG

BALANCE SHEET AS AT 31ST MARCH 2019

LIABILITIES	SCH	Amount	Amount	ASSETS	SCH	Amount	Amount
<b>BRANCH/ DIVISION ACCOUNT</b>				<b>FIXED ASSETS</b>			
Dr G D Pol Foundation Trust		192,856,825	192,856,825	<b>CASH &amp; BANK BALANCES</b>	6	20,901,033	20,901,033
<b>CAUTION MONEY DEPOSIT</b>				Cash in Hand		92,795	
Balance as per last Balance Sheet		6,324,621		(As Certified by the treasurer of the Trust)			
Add: Deposit received during the year		2,500,000		Balances with Banks	7	3,652,717	3,745,512
Less: - Refunded during the year		(1,192,025)	7,632,596	<b>CLOSING STOCK (As certified by the Trustees of Trust)</b>	8	630,984	630,984
<b>CURRENT LIABILITIES &amp; PROVISIONS</b>				<b>CURRENT ASSETS</b>			
Sundry Creditors	1	21,058,564		Tuition Fees Receivable		36,379,698	
Statutory Dues	2	1,803,732		Deposits	9	87,183	
Provisions	3	10,971,428		Prepaid Expenses	10	39,003	
Freeship & Scholarship		3,023,348		Advances to Suppliers	11	584,513	
Advance Tuition Fees		57,204,960		Other Current Assets	12	13,209	
Bank Balances*	4	11,403,469		Staff Advances	13	27,414	37,131,020
(Represents credit balance in bank account)				<b>INCOME &amp; EXPENDITURE</b>			
Other Current Liabilities	5	1,242,336	107,871,134	Balance as per last balance sheet		233,717,873	
Fees received for next academic year		1,163,297		Add: Excess of Expenditure over income		12,234,134	245,952,007
<b>TOTAL</b>		<b>308,360,555</b>	<b>308,360,555</b>	<b>TOTAL</b>		<b>308,360,555</b>	<b>308,360,555</b>

AS PER OUR ATTACHED REPORT OF EVEN DATE FOR Y. M. T. DENTAL COLLEGE AND HOSPITAL- U.G.

C. B. CHHAJED & CO.

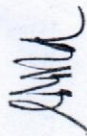
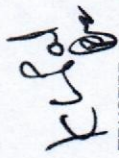
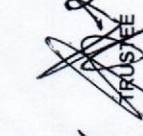
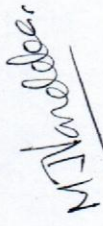
CHARTERED ACCOUNTANTS

(Firm Regn. No. 101796W)



PLACE : MUMBAI

DATED : 31.10.2019

 CHAIRMAN  
 TRUSTEE  
 TRUSTEE  
 DEAN

DEAN

TRUSTEE

TRUSTEE

CHAIRMAN

C. B. Chhajed

(PARTNER)

(Mem. No 009447)



**Y. M. T. DENTAL COLLEGE AND HOSPITAL UG**

**INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2019**

EXPENDITURE		Sch	Amount	Amount	INCOME	Sch	Amount	Amount
To	Opening Stock		722,814	722,814	College Income		123,244,148	123,302,796
"	<b>SALARY EXPENDITURE</b>				Receipt From Students	35	58,648	
"	Salary - Teaching	14	48,948,574		Receipt From Others	36		
"	Salary - Non-Teaching	15	28,033,502					
"	Other Allowances to Staff	16	798,850					
"	Remuneration / Professional Charges to Visiting Faculties	17	1,647,940					
"	Stipend / Remuneration / Allowance to Interns	18	945,134	80,374,000				
"	<b>NON SALARY EXPENDITURE</b>							
"	Affiliation / Inspection	19	1,101,055		Closing Stock		630,984	630,984
"	Insurance	20	247,170					
"	Repairs and Maintenance	21	14,020,817					
"	Audit Fees	22	275,940					
"	Fee Regulating Authority Fees	23	41,000					
"	Advertisement	24	21,680					
"	Social Gathering / Functions Expenses / Welfare	25	915,532					
"	Bank Interest / Commission / Charges	26	3,203,733					
"	Professional Charges	27	407,650					
"	Communication Expenses	28	169,001					
"	Printing and Stationery	29	2,473,302					
"	Establishment Expenses	30	6,292,704					
"	Laboratory Material and Other Consumable for College	31	7,852,835					
"	Expenses Related to Students	32	11,385,522					
"	Depreciation	33	2,769,552					
"	Magazine, Journals, Periodicals Etc Subscription	34	893,607					
"	Rent		3,000,000	55,071,099	Excess of Expenditure over Income transfer to Balancesheet		12,234,134	12,234,134
	<b>Total</b>		<b>136,167,914</b>	<b>136,167,914</b>	<b>Total</b>		<b>136,167,914</b>	<b>136,167,914</b>

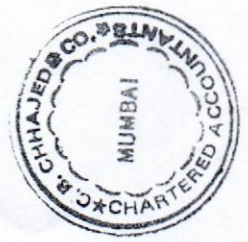
AS PER OUR ATTACHED REPORT OF EVEN DATE

C. B. CHHAJED & CO.

CHARTERED ACCOUNTANTS

(Firm Regn. No. 101796W)

FOR Y. M. T. DENTAL COLLEGE AND HOSPITAL- U.G.



P-ACE : MUMBAI  
DATED : 31.10.2019

*[Signature]*  
C.B Chhajed  
(PARTNER)  
(Mem. No 009447)

*[Signature]*  
CHAIRMAN

TRUSTEE

TRUSTEE

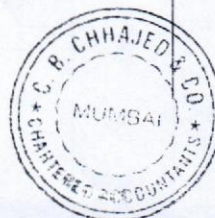
DEAN

*[Signature]*  
*[Signature]*  
*[Signature]*

Y. M. T. DENTAL COLLEGE AND HOSPITAL UG

SCHEDULES FORMING PART OF THE BALANCE SHEET AS AT 31ST MARCH 2019

PARTICULARS	AMOUNT (Rs.)
<b>Schedule 1 :</b>	
<b>Sundry Creditors</b>	
A K Instruments	8,781
Biomedex Corporation Of India	295,554
C B Chhajed & Co	432,000
Deepa Medical Services	204,516
Four Wheel Automobiles	3,818
Ganesh Binder	5,835
Indent	22,000
Jaipur Electric & Hardware Stores	128,843
Kokan Transport	78,400
Mahadev Granites	20,312
Mahavir Ceramic	424,724
Medensco	29,484
Mukesh Lohar	5,544
Olympickes Medicare Systems	26,800
Veej Mandal Shikau Umedwar Swayamrojgar Sah.Seva	104,400
Rohit Enterprises	178,461
Sahara Furnishing	59,865
Sahara Stationery Mart	8,850
Sai Dental	3,173,287
Sajawat Enterprises	161,172
Shree Computers	201,960
Shree Ganesh Cleaners	9,900
Shree Sairam Gas Agency	20,145
Sudarshan Engineers	91,329
Super Plywood	741,484
Swaraj Enterprise	4,025
Tel No 27744427 Fax	366
Tel No 27744403 Admission	1,853
Tel No 27744405 Dean	1,233
Tel No 27744409 Store	3,705
Tel No 27744412 (Committy Room)	1,184
Two Star	1,200
Umesh Mishra Traders	14,603
Vedika Enterprises	54,960
Weather Guard Aircon Pvt Ltd	31,660
Ayushman Chemist	234,931
Confident Dental Equipments Ltd.	6,000
Ramdas Gite Garden Service	74,250
Pawan Enterprises	1,392,839
Akshdeep Enterprises	147,888
Shubham Hp Facility Management (I) Pvt.Ltd.	23,905
Swara Enterprises	299,976
Dhruv Clothing	74,299
Hemispheres	624,595
Image Art	797,845
Mauli Enterprises	1,897,591
Akanksha Gardening	49,500
Gurukrupa Food Management & Catering Service	493,454
Jagdamb Enterprises	4,409,301
Pragati Computer	12,036
Aggressive Elevators	702,000
Hotel Grande 51	32,621
Anvi Enterprises	84,150
Shree Suraj Enterprises	337,416
Kamlesh Engineering Work'S	12,000



**Y. M. T. DENTAL COLLEGE AND HOSPITAL UG**

**SCHEDULES FORMING PART OF THE BALANCE SHEET AS AT 31ST MARCH 2019**

PARTICULARS	AMOUNT (Rs.)
Shree Ganesh Motor	11,253
Aaradhya Enterprises	123,229
M S Trading	351,007
Srk Enterprises	836,409
Shree Sai Siddhi Enterprises	774,691
Bashir Mujawar 9773012776	13,400
Balaji Gore	76,062
Bapuso Jadhav 8369918354	750
Bashir Mujawar 9773012776	750
Fashion Palace	19,688
Jba Infosolution Private Ltd	23,010
Kiran Bhosale 9773561595	750
Kishor Pol 9503748399	750
Kohinoor Televideo Pvt Ltd	63,000
Lawrence & Mayo (I) Pvt. Ltd.	9,440
Mr.Mansur Asfak Ahmad Momin Mohd Abdul	33,363
Production House Event	50,000
Rambhao Nawadkar 8669045792	750
Ramhari Ghadge 9773012774	750
Sai Battery And Tyres	10,800
Shreeji Prints	36,521
Subhash Salunkhe 7506778380	750
Suhas Goankar 9867117765	750
Sushma Enterprises	319,100
Swastik Denatl Plus Laboratory	37,352
Swati Karande 9167530124	750
Tel.Mrs. Pratiksha Loke (Tel:9323895259)	1,500
Tel-Ishwer Jadhav -9167002245	1,800
Vikram Jadhav 9702800320	750
Vodafone-8291262322 (A.O.)-Kanchan Gopakumar	589
<b>TOTAL</b>	<b>21,058,564</b>
<b>Schedule 2 :</b>	
<b>Statutory Dues</b>	
P.F Payable A/C ( College)	2,332
Employer Contribution Providend Fund Payable	710,527
TDS On Contract Payable	19,223
TDS On Prof Fee Payable	71,500
TDS On Salary Payable	1,000,150
<b>TOTAL</b>	<b>1,803,732</b>
<b>Schedule 3 :</b>	
<b>Provisions</b>	
Incentive Payale Staff	9,000
Provision For Gratuity (College)	5,970,519
Salary & Bonus Payable (Non-Teaching Staff)	685,891
Salary Payable (Teaching Staff)	4,172,049
Stipend Exp Payable	84,000
Expenses Payable	10,919
Profession Tax Payable ( College )	39,050
<b>TOTAL</b>	<b>10,971,428</b>



**Y. M. T. DENTAL COLLEGE AND HOSPITAL UG**

**SCHEDULES FORMING PART OF THE BALANCE SHEET AS AT 31ST MARCH 2019**

PARTICULARS	AMOUNT (Rs.)
<b>Schedule 4 :</b>	
<b>Bank Balances*</b>	
Abhyudaya Co Op Bank 112004(Cbd Belapur)	965,343
Abhyudaya Co.Op.Bank CD-480 KHARGHAR	10,438,126
<b>TOTAL</b>	<b>11,403,469</b>
<b>Schedule 5 :</b>	
<b>Other Current Liabilities</b>	
Exam Fee Refund To Student	5,800
Trt Sci Vistas Scientific Programme	78,036
Deposit -Amit B. Yadav Implant 17-18	75,000
Deposit- Ankita Kashinath Istalkar Impalnt 18-19	50,000
Deposit- Bhadane Nivedita Vaibhav Implant 18-19	50,000
Deposit-Bhagat Rutuja H. Implant 17-18	75,000
Deposit-Chaudhari Ganesh B.Implant 17-18	75,000
Deposit-Chaudhari Vishakha V. Implant 17-18	75,000
Deposit - Digesh Patel Implant 18-19	50,000
Deposit-Dolly Rajesh Lapasia Implant 17-18	75,000
Deposit-Gandhoke Harpreet Kaur Implant 18-19	50,000
Deposit-Harshad Kumar Tippanawar Implant 17-18	75,000
Deposit- Kiran Rajeshwar Harnate Implant 18-19	50,000
Deposit-Manali Shrutika V. Implant 17-18	75,000
Deposit-Mavinkurne Tejal S.Implant 17-18	75,000
Deposit- Rutuja S. Bhoi Implant 18-19	50,000
Deposit- Sandip Punamchandra Lad Implant 18-19	50,000
Deposit-Sherkhane Shivani Shivkumar Implant 17-18	75,000
Deposit- Shivani J. Rane Implant 18-19	50,000
Deposit-Vaishali A. Shah Implant 17-18	75,000
Gym Deposit- Student	8,500
<b>TOTAL</b>	<b>1,242,336</b>
<b>Schedule 7 :</b>	
<b>Balances with Banks</b>	
Abank Of India 012420110000141 -Dean	77,126
Abank Of India A/C No-012410110006827 Exam	1,747
Aabhyudaya Co-Op Bank Ltd 3245 (Scientif	37,861
Abank Of India (A/C No.012410110005694)	3,170,233
Abank Of India- A/C-011621100005380 Cbd	200,253
Abhudaya Co.Op Bank Cd-542	9,000
Abhyudaya Co.Op.Bank-4635 Exam	1,051
Bank Of lindia A/C No. 012410110011496	1,002
Bank Of India- 012410110011753- lsp Programm	154,443
<b>TOTAL</b>	<b>3,652,717</b>

Y. M. T. DENTAL COLLEGE AND HOSPITAL UG

SCHEDULES FORMING PART OF THE BALANCE SHEET AS AT 31ST MARCH 2019

PARTICULARS	AMOUNT (Rs.)
<b>Schedule 8 :</b>	
<b>Closing Stock</b>	
Printing and Stationery	8,331
Computer Material	1,500
Lab Chemical	5,024
Surgical Material & X ray films	33,108
Dental Chair Material	116,756
Dental Material	373,019
Cleaning Material	2,088
Printing Material	91,157
<b>TOTAL</b>	<b>630,984</b>
<b>Schedule 9 :</b>	
<b>Deposits</b>	
Gas Cylinder Deposit	48,675
Telephone Deposit	7,008
Security Deposit(Mumbai Waste Management)	31,500
<b>TOTAL</b>	<b>87,183</b>
<b>Schedule 10 :</b>	
<b>Prepaid Expenses</b>	
Pre Paid Expenses	37,510
Prepaid Insurance	1,493
<b>TOTAL</b>	<b>39,003</b>
<b>Schedule 11 :</b>	
<b>Advances to Suppliers</b>	
Eros Elevators & Escaltors Pvt Ltd	150,000
Illusion Dental Laboratory Pvt.Ltd.	350,000
Ectromech Pvt. Ltd	84,513
<b>TOTAL</b>	<b>584,513</b>
<b>Schedule 12 :</b>	
<b>Other Current Assets</b>	
Exam Fee Receivable	12,509
Telephone Exps. (Others)	300
Toll Deposit	400
<b>TOTAL</b>	<b>13,209</b>
<b>Schedule 13 :</b>	
<b>Staff Advance</b>	
Suhas Gaoukar	10,849
Maruti Dandvate	4,465
Shubhra Sharma	100
Vikram Jadhav	12,000
<b>TOTAL</b>	<b>27,414</b>

**Y. M. T. DENTAL COLLEGE AND HOSPITAL UG**

**SCHEDULES FORMING PART OF THE INCOME & EXPENDITURE AS AT 31ST MARCH 2019**

Particulars	Amount (Rs)
<b>Schedule No. 14</b>	
<b>Salary - Teaching</b>	
Pay Teaching	46,476,502
Teaching Incentive	389,974
College of Contribution to PF(Teaching)	1,543,728
College of Contribution to PF - Contract Staff	28,926
Admin Charges(Teaching)	77,683
Conveyance (Teaching Staff)	431,761
<b>Total</b>	<b>48,948,574</b>
<b>Schedule No. 15</b>	
<b>Salary - Non-Teaching</b>	
Non Teaching Incentive	18,321,380
Adhoc Non Teaching Salary	476,933
Leave Enhancement	100,000
Gratuity Paid	1,466,310
Housekeeping Charges	58,061
Security Charges	31,946
Temporary Staff Salary	1,320,828
Employer Contribution To Pf(Non Teaching)	2,528,000
Admin Charges(Non Teaching)	2,945,170
Employer Contribution To Pf - Contract Staff	202,032
Gardening Labour	362,000
Civil Labour	178,262
Mechanic Labour	42,580
<b>Total</b>	<b>28,033,502</b>
<b>Schedule No. 16</b>	
<b>Other Allownces to Staff</b>	
Staff Welfare	387,979
Uniform Expenses	(5,093)
Maintenace ( Staff Vehicle)	27,860
Repairs & Maintenace (Vehicle)	130,323
Repairs & Maint (1456 - Dental Van)	50,697
Repairs & Maint (5057 -Winger)	61,078
CONVEYANCE (Non-Teaching Staff)	126,606
Employee Compensation	19,400
<b>Total</b>	<b>798,850</b>
<b>Schedule No. 17</b>	
<b>Remuneration / Professional Charges to Visiting Faculties</b>	
Remuneration / Professional Charges To Visiting Faculties /Honorary	1,647,940
<b>Total</b>	<b>1,647,940</b>
<b>Schedule No. 18</b>	
<b>Stipend / Remuneration / Allowance to Interns</b>	
Stipend / Remuneration / Allowance To Interns	945,134
<b>Total</b>	<b>945,134</b>
<b>Schedule No. 19</b>	
<b>Affiliation / Inspection</b>	
Affiliation Fee	665,000
Implant Continuation Fee	50,000
Inspection Expenses	124,955
Photography Expenses	86,100
Fellowship Course	175,000
<b>Total</b>	<b>1,101,055</b>

## SCHEDULES FORMING PART OF THE INCOME &amp; EXPENDITURE AS AT 31ST MARCH 2019

Particulars	Amount (Rs)
<b>Schedule No. 20</b>	
<b>Insurance</b>	
Insurance ( Vehicle)	23,604
Insurance ( Machinery)	6,519
INSURANCE ( STAFF)	217,047
<b>Total</b>	<b>247,170</b>
<b>Schedule No. 21</b>	
<b>Repairs and Maintenance</b>	
Maintenance - Accomodation - Dean	95,485
Maintenance - Accomodation - Non Teaching Staff	322,538
Maintenance - Electrical & Hardware	3,945,278
Maintenance - Civil	1,021,469
Repair & Maint -Drainage & Plumbing	2,081,778
Lift Maintenance Charges	708,000
Repair & Maint -Instrument & Machinery	1,343,334
Repairs & Maint( Furniture & Fixture)	998,287
Computer Expenses	86,223
Repairs & Maint- Computer	402,000
AMC- Instrument &Equipment	56,299
AMC- Internet	541
AMC- Computer	9,319
Repair & Maint -A.C.	31,814
Repair & Maint ( Dental Chair ) Prosth	31,860
Repair & Maint ( Dental Chair )Pedo Dept	116,998
Repair & Maint (Dental Chair ) Perio	245,500
Repair & Maint(Dental Chairs Material)	921,587
Repair'S & Maint (Dental Chair )OMDR	105,492
Repairs&Maint(Dental Chair)Cons Dep.	66,730
Repair'S & Maint (Dental Chair )Ortho	114,696
Repairs & Maint( Gas)	214,951
Hire Charges	28,000
Repair & Maint ( Mechanic Working )	4,588
Painting Matrial	1,017,074
Repairs& Maint - Dental Chair ( O.S.)	50,976
<b>Total</b>	<b>14,020,817</b>
<b>Schedule No. 22</b>	
<b>Audit Fees</b>	
Audit Fee - College	236,000
Audit Expenses	39,940
<b>Total</b>	<b>275,940</b>
<b>Schedule No. 23</b>	
<b>Fee Regulating Authority Fees</b>	
Fee Regulating Authority Processing Fees / Review Fees	-
Admissions Regulating Authority Fee	41,000
<b>Total</b>	<b>41,000</b>
<b>Schedule No. 24</b>	
<b>Advertisement</b>	
Advertisement For Recruitment Of Staff For The College	5,880
Advertisement Expenses	15,800
<b>Total</b>	<b>21,680</b>
<b>Schedule No. 25</b>	
<b>Social Gathering / Functions Expenses /Welfare</b>	
Students Gathering Expenses	326,218
Tii Workshop Programme	300
Student Sports Activities & Gymkhana Expenses	437,287
Guest Welfare	20,122
Programme Expense	131,605
<b>Total</b>	<b>915,532</b>

## SCHEDULES FORMING PART OF THE INCOME &amp; EXPENDITURE AS AT 31ST MARCH 2019

Particulars	Amount (Rs)
<b>Schedule No. 26</b>	
<b>Bank Interest / Commission / Charges</b>	
Bank Charges	37,361
Interest On Cc	3,166,372
<b>Total</b>	<b>3,203,733</b>
<b>Schedule No. 27</b>	
<b>Professional Charges</b>	
Professional Fees	407,650
<b>Total</b>	<b>407,650</b>
<b>Schedule No. 28</b>	
<b>Communication Expenses</b>	
Internet Charges	41,845
Telephone, Fax Charges	109,089
Postage Charges	18,067
<b>Total</b>	<b>169,001</b>
<b>Schedule No. 29</b>	
<b>Printing and Stationery</b>	
Printing	211,661
Other Stationary	2,018,802
Cartridge & Toner	242,839
<b>Total</b>	<b>2,473,302</b>
<b>Schedule No. 30</b>	
<b>Establishment Expenses</b>	
Electricity	2,482,150
Water	828,568
Gardening	109,200
Security, Watchman Agency Charges	2,872,786
<b>Total</b>	<b>6,292,704</b>
<b>Schedule No. 31</b>	
<b>Laboratory Material and Other Consumable for College</b>	
Laboratory Material	1,379,015
Pathology Material	935,441
Consumables, Chemicals Etc.	3,128,053
Dental Material	1,327,816
X- Ray Expenses	653,078
Surgical Material	429,432
<b>Total</b>	<b>7,852,835</b>
<b>Schedule No. 32</b>	
<b>Expenses Related to Students</b>	
RTO Charges	21,600
Administrative Expenses	12,015
Stamp Duty/Notary/Frinking/Fine	27,850
Conveyance Expenses	652,295
Travelling Expenses	153,732
cleaning Expenses	135,220
Workshop Expenses	8,200
Exam Expenses	461,013
Typing & Xerox Expenses	102,688
Miscellaneous Expenses	14,399
Book Binding Exp.	1,162,407
Office Expenses	960
Petrol & Fuel Expenses	672,433
Shifting & Transport Expense	12,690
Free Medical Camp Expenses	24,160
Railway Concession Expenses	1,300
Donation Paid	20,000
Implant Course Expenses	250,000
Approval For Teachers	68,872
Student Training Material	4,895,000
Pest Control	468,400
fire Tank Cleaning	177,000
Water Tank Cleaning	179,500
Cleaning Material	1,996,915
Degree Certificate Exps.	16,050
ISP Convention Programme	3,500
ISP Perio Ug Convention Programme	355,122
Seminar & Cultural Activities Exp. (College)	20,841
Toll Expenses ( Mh 46 B 1456)	1,100
Communication Expenses (Intercom)	(529,740)
<b>Total</b>	<b>11,385,522</b>



**Y. M. T. DENTAL COLLEGE AND HOSPITAL UG**

**SCHEDULES FORMING PART OF THE INCOME & EXPENDITURE AS AT 31ST MARCH 2019**

Particulars	Amount (Rs)
<b>Schedule No. 33</b>	
<b>Magazine, Journals, Periodicals Etc Subscription</b>	
Books, Newspaper & Periodicals	885,607
	8,000
<b>Total</b>	<b>893,607</b>
<b>Schedule No. 34</b>	
<b>Rent</b>	
Rent for College Building Paid to Trust	3,000,000
<b>Total</b>	<b>3,000,000</b>
<b>Schedule No. 35</b>	
<b>Receipt From Student</b>	
Sundry Balance W/O	(286,291)
Admission Cancellation	69,000
Income For Breakage (Student)	10,820
Internship Fee (College)	450,000
Library Fine	10,525
Misc. Income (College)	50,566
Recommendation Letter Fee	16,000
Transcript Fees	48,400
Tuition Fee	123,157,322
Tuition Fee (Repeater)	3,246,667
Implant Form Fees	(60)
Internship (NOC) Certificate	16,500
Gymkhana & Administration Fees	(40,000)
Implant Fee	(150,000)
Library Fees	(60,000)
Sundry Balance W/Off Repeater	(13,814,733)
Tuition Fee ( Development Fee )	10,519,432
<b>Total</b>	<b>123,244,148</b>
<b>Schedule No. 36</b>	
<b>Receipt From Others</b>	
Notice Pay Salary	8,925
Bank Interest	49,345
Discount Allowed	378
<b>Total</b>	<b>58,648</b>

**Y. M. T. DENTAL COLLEGE AND HOSPITAL - U.G.**

**Audit Period:- 01/04/2018 to 31/03/2019**

**SCHEDULE OF FIXED ASSETS AND DEPRECIATION AS PER INCOME TAX ACT, 1961 FOR THE YEAR ENDED 31st MARCH 2019**

SR. NO.	NAME OF ASSET	RATE	OPENING W.D.V. AS ON 01.04.2018	ADDITION		DEDUCTION DURING THE YEAR	TOTAL AS ON 31.03.2019	DEPRECIATION FOR THE YEAR	NET W.D.V. AS ON 31.03.2019
				BEFORE 180 DAYS	AFTER 180 DAYS				
<b>A</b>	<b>MOVABLE ASSETS</b>								
1	AUDIO VISUAL SYSTEM	15%	275,973	24,376	162,644	-	462,993	57,251	405,742
2	COMPUTER	40%	109,517	18,441	79,610	-	207,568	67,105	140,463
3	DENTAL-CHAIRS	15%	4,854,082	996	-	-	4,855,078	728,262	4,126,816
5	LAB., OFFICE & HOSPITAL EQUIPMENT	15%	1,904,729	479,767	449,005	-	2,833,501	391,350	2,442,151
6	LAB INSTRUMENT	15%	1,609,778	-	-	-	1,609,778	241,467	1,368,311
7	VEHICLES	15%	206,670	-	-	-	206,670	31,001	175,670
8	ELECTRICAL FITTING	10%	140,793	-	-	-	140,793	14,079	126,714
9	LIABRARY- BOOKS	40%	3,661	240,613	-	-	244,274	97,710	146,564
10	SPORTS MATERIAL/ GYMKHANA	10%	29,410	-	-	-	29,410	2,941	26,469
11	OTHER ASSETS	15%	9,966	-	-	-	9,966	1,495	8,471
13	FIXED ASSET - IMPLANT	15%	111,549	-	-	-	111,549	16,732	94,817
14	AIR CONDITIONER	15%	-	-	-	-	-	-	-
	<b>TOTAL (A)</b>		<b>9,256,128</b>	<b>764,193</b>	<b>691,259</b>	<b>-</b>	<b>10,711,580</b>	<b>1,649,392</b>	<b>9,062,189</b>
<b>B</b>	<b>FURNITURE &amp; FIXTURES</b>								
1	FURNITURE & FIXTURES	10%	9,655,849	670,106	1,751,308	-	12,077,263	1,120,161	10,957,102
	<b>TOTAL (B)</b>		<b>9,655,849</b>	<b>670,106</b>	<b>1,751,308</b>	<b>-</b>	<b>12,077,263</b>	<b>1,120,161</b>	<b>10,957,102</b>
<b>C</b>	<b>WORK IN PROGRESS</b>								
	FURNITURE & FIXTURES (WIP)		225,822	282,771	1,396,968	1,023,819	881,742	-	881,742
	<b>TOTAL (E)</b>		<b>225,822</b>	<b>282,771</b>	<b>1,396,968</b>	<b>1,023,819</b>	<b>881,742</b>	<b>-</b>	<b>881,742</b>
	<b>TOTAL (A+B+C+D+E)</b>		<b>19,137,799</b>	<b>1,717,070</b>	<b>3,839,535</b>	<b>1,023,819</b>	<b>23,670,585</b>	<b>2,769,553</b>	<b>20,901,032</b>



Y. M. T. DENTAL COLLEGE AND HOSPITAL-U.G

SCHEDULES ANNEXED TO AND FORMING PART OF THE FINANCIAL STATEMENTS

AS AT 31<sup>ST</sup> MARCH, 2019

SIGNIFICANT ACCOUNTING POLICIES AND NOTES TO ACCOUNTS

A. Significant Accounting Policies :

1. **Basis of Accounting**

The financial statements are prepared under historical cost convention, on going concern concept and materially comply with the Accounting Standards issued by the Institute of Chartered Accountants of India. Accounting policies not specifically referred to otherwise, are consistent and in consonance with the generally accepted accounting policies.

2. **Fixed Assets**

Fixed Assets are stated at cost, inclusive of incidental expenses related less depreciation.

Intangible assets are recorded at the consideration paid for acquisition of such assets and are carried at cost less accumulated amortization and impairment.

3. **Depreciation**

Depreciation on Fixed Assets is provided on the written-down-value method at the rates and in the manner prescribed under Income tax Act 1961.

Intangible fixed assets are amortised on a straight line basis over the estimated useful economic life. The Trust uses a rebuttable presumption that the useful life of an intangible asset will not exceed five years from the date when the asset is available for use.

4. **Inventories**

Inventories are valued at cost or net realisable value, whichever is less

5. **Employee Benefits**

(a) **Defined Contribution Plans**

The institute contributes on a defined contribution basis to Employee's Provident Fund towards post employment benefits, all of which are administered by the respective Government authorities, and has no further obligation beyond making its contribution, which is expensed in the year to which it pertains.

(b) **Defined Benefit Plans**

Provision for gratuity is made on actual basis as per the provisions of the Gratuity Act and estimations of the Management. Leave encashment is accounted on cash basis.

6. **Revenue Recognition**

Revenue from tuition fees are recorded on accrual basis.

7. **Government Grants**

(a) Capital grants relating to specific assets are reduced from the gross value of the Fixed Assets.

(b) Revenue grants received are treated as income.



## 8. Provisions, Contingent Liabilities and Contingent Assets

The Company recognises a provision when there is a present obligation as a result of a past event that probably requires an outflow of resources and a reliable estimate can be made of the amount of the obligation.

A disclosure for a contingent liability is made when there is a possible obligation or a present obligation that may, but probably will not, require an outflow of resources.

Where there is a possible obligation or a present obligation but the likelihood of outflow of resources is remote, no provision or disclosure is made.

Contingent Assets are neither recognised nor disclosed.

## 9. Accounting Estimates

The preparation of financial statements requires estimates and assumptions to be made that affect the reported amounts of assets and liabilities on the date of financial statements and the reported amounts of revenue and expenses during the reporting period. Difference between the actual results and the estimates are recognized in the period in which the results are known/ materialised.

## B. Notes to Accounts :

### 1. Contingent Liabilities not provided for

As per information given to us by the management, the institute has no contingent liability.

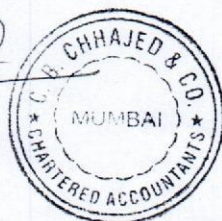
2. The expenses pertaining to salaries & allowances of non-teaching staff & other administrative / Establishment expenses of the institute are the expenses incurred on objects of the institute & the same have been shown accordingly.

### 3. Other Points

(a) The above information's / figures related to accounts are compiled on the basis of information provided by the institute.

(b) Sundry Creditors & advances paid & received balances subject to confirmation to be received from the parties.

For C. B. Chhajed & Co.  
Chartered Accountants  
Firm Regn No:101796W



C. B. Chhajed  
Partner  
Membership No: 009447  
Place : Mumbai  
Dated :31.10.2019

For Y. M. T. DENTAL COLLEGE AND HOSPITAL-U.G

Chairman

Trustee

Trustee

Dean

Place : Mumbai  
Dated : 31.10.2019.

**Y. M. T. DENTAL COLLEGE AND HOSPITAL UG**

**BALANCE SHEET AS AT 31ST MARCH 2020**





LIABILITIES		SCH	AMOUNT	AMOUNT	ASSETS		SCH	AMOUNT	AMOUNT
<b>BRANCH/ DIVISION ACCOUNT</b>				18,38,88,485	<b>FIXED ASSETS</b>		6		2,09,81,767
Dr G D Pol Foundation Trust					<b>CASH &amp; BANK BALANCES</b>			10,540	
<b>CAUTION MONEY DEPOSIT</b>			76,32,596		Cash in Hand				
Balance as per last Balance Sheet			28,00,000		(As Certified by the treasurer of the Trust)				
Add: Deposit received during the year			(10,78,600)	93,53,996	Balances with Banks		7	21,28,203	21,38,743
Less: - Refunded during the year					<b>CLOSING STOCK (As certified by the Trustees of trust)</b>				9,27,029
<b>CURRENT LIABILITIES &amp; PROVISIONS</b>					<b>CURRENT ASSETS</b>				
Sundry Creditors		1	3,49,12,032		Tuition Fees Receivable		8	4,30,46,760	
Statutory Dues		2	23,15,582		Deposits		9	87,183	
Provisions		3	1,34,27,256		Prepaid Expenses		10	6,09,061	
Freeship & Scholarship			14,07,222		Advances to Suppliers		11	6,39,000	
Advance Tuition Fees		4	5,52,24,885		Other Current Assets		12	12,909	
Bank Balances*			51,84,476		Staff Advances			6,51,028	4,50,45,941
(Represents credit balance in bank account)									
Other Current Liabilities		5	42,21,487						
Fees received for next academic year			11,57,107	11,78,50,047	<b>INCOME &amp; EXPENDITURE</b>				
					Balance as per last balance sheet			24,59,52,008	24,19,99,049
					Less: Excess of Income over Expenditure			39,52,959	
<b>TOTAL</b>				<b>31,10,92,527</b>	<b>TOTAL</b>				<b>31,10,92,527</b>

AS PER OUR ATTACHED REPORT OF EVEN DATE FOR Y. M. T. DENTAL COLLEGE AND HOSPITAL- U.G.

FOR C. B. CHHAJED & CO.  
CHARTERED ACCOUNTANTS  
(FIRM REGN. NO. 101796W)



PLACE : MUMBAI  
DATED : 30.12.2020

 **CHAIRMAN**  
 **TRUSTEE**  
 **TRUSTEE**  
 **DEAN**

**Y. M. T. DENTAL COLLEGE AND HOSPITAL UG**

**INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2020**

EXPENDITURE		SCH	AMOUNT	AMOUNT	INCOME	SCH	AMOUNT	AMOUNT
To	Opening Stock			6,30,984	By College Income			
"	<u>SALARY EXPENDITURE</u>				" Receipt From Students	32	14,58,26,074	14,59,74,746
"	Salary - Teaching	13	5,43,35,339		" Receipt From Others	33	1,48,672	
"	Salary - Non-Teaching	14	3,14,32,862					
"	Other Allowances to Staff	15	15,07,818					
"	Remuneration / Professional Charges to Visiting Faculties	16	13,30,003					
"	Stipend / Remuneration / Allowance to Interns	17	9,38,400	8,95,44,422				
"	<u>NON SALARY EXPENDITURE</u>				" Closing Stock			9,27,029
"	Affiliation / Inspection	18	1,82,209					
"	Insurance	19	25,742					
"	Repairs and Maintenance	20	1,46,50,593					
"	Audit Fees	21	2,58,357					
"	Fee Regulating Authority Fees	22	35,000					
"	Advertisement	23	15,000					
"	Social Gathering / Functions Expenses /Welfare	24	1,01,071					
"	Bank Interest / Commission / Charges	25	28,51,777					
"	Professional Charges	26	3,68,600					
"	Communication Expenses	27	-					
"	Printing and Stationery	28	34,31,229					
"	Establishment Expenses	29	71,98,461					
"	Laboratory Material and Other Consumable for College	30	99,93,300					
"	Expenses Related to idents	30	77,080					
"	Depreciation	31	28,64,885					
"	Magazine, Journals, Periodicals Etc Subscription		10,107					
"	Compensation for Premises		30,00,000	5,27,73,410				
"	<b>Excess of Income over Expenditure transfer to Balancesheet</b>			39,52,959				
	<b>Total</b>			<b>14,69,01,774</b>			<b>Total</b>	<b>14,69,01,774</b>

AS PER OUR ATTACHED REPORT OF EVEN DATE FOR Y. M. T. DENTAL COLLEGE AND HOSPITAL- U.G.

FOR C. B. CHHAJED & CO.

CHARTERED ACCOUNTANTS  
(FIRM REGN. NO. 101796W)



PLACE : MUMBAI  
DATED : 30/12/2020

*[Handwritten signatures and names]*  
 CHAIRMAN      TRUSTEE      TRUSTEE      DEAN  
 PARTNER      TRUSTEE

Y. M. T. DENTAL COLLEGE AND HOSPITAL UG

SCHEDULES FORMING PART OF THE BALANCE SHEET AS AT 31ST MARCH 2020

PARTICULARS	AMOUNT (Rs.) 2020
<b>Schedule 1 :</b>	
<b>Sundry Creditors</b>	
BALAJI ENTERPRISES	51,411
BIOMEDEX CORPORATION OF INDIA	36,504
C B CHHAJED & CO	8,29,830
COOLING SOLUTIONS	22,649
DOLPHIN SECURITY SERVICES	8,03,646
EROS ELEVATORS & ESCALATORS PVT LTD	7,061
GANESH BINDER	1,21,391
GURUDEV GLASS	47,153
HEMLATA DIGITAL PHOTO STUDIO	23,859
INDENT	22,000
JAIPUR ELECTRIC & HARDWARE STORES	27,25,582
KOKAN TRANSPORT	38,250
MAHALAXMI PAINTING CONTRACTORS PVT LTD	8,35,769
MAHAVIR CERAMIC	8,18,741
OLYMPICKES MEDICARE SYSTEMS	26,800
OM PEST CONTROL	5,940
PRAKASH CHANDRA LOHAR	1,98,000
READERS WORLD	4,491
ROHIT ENTERPRISES	6,50,423
RUSHIKESH ENTERPRISES	4,879
SAGAR MAINTENENCE	2,25,161
SAHARA FURNISHING	1,38,299
SAI DENTAL	31,73,287
SAJAWAT ENTERPRISES	84,590
SHIVANI GADE	24,334
SHREE COMPUTERS	4,57,380
SHREE GANESH CLEANERS	1,12,167
SHREE SAIRAM GAS AGENCY	36,872
SHUBH GASES	2,508
SUDARSHAN ENGINEERS	85,432
SUPER PLYWOOD	9,64,877
SWARAJ ENTERPRISE	40,014
VEDIKA ENTERPRISES	9,25,332
WEATHER GUARD AIRCON PVT LTD	28,959
AYUSHMAN CHEMIST	57,340
CONFIDENT DENTAL EQUIPMENTS LTD.	3,500
RAMDAS GITE GARDEN SERVICE	95,040
PAWAN ENTERPRISES	15,58,499
AKSHDEEP ENTERPRISES	2,19,004
SHUBHAM HP FACILITY MANAGEMENT (I) PVT.LTD.	(35,986)
SHREE SIDDHANATH MESS & MILK PRODUCT	2,852
ILLUSION DENTAL LABORATORY PVT.LTD.	50,000
SWARA ENTERPRISES	2,99,976
ASPIRAX LIFE SCIENCE	4,81,849
IMAGE ART	3,74,743
MAULI ENTERPRISES	47,30,727



**Y. M. T. DENTAL COLLEGE AND HOSPITAL UG**

**SCHEDULES FORMING PART OF THE BALANCE SHEET AS AT 31ST MARCH 2020**

<b>PARTICULARS</b>	<b>AMOUNT (Rs.) 2020</b>
GURUKRUPA FOOD MANAGEMENT & CATERING SERVICE	61,267
JAGDAMB ENTERPRISES	52,99,461
PRAGATI COMPUTER	12,036
SHREE SURAJ ENTERPRISES	12,23,967
COMPUTER PLUS	2,100
KAMLESH ENGINEERING WORK'S	18,562
SHREE GANESH MOTOR	11,253
AARADHYA ENTERPRISES	19,72,224
M S TRADING	3,51,007
SHREE SAI SIDDHI ENTERPRISES	2,40,540
MEWAR CATERERS	3,18,205
SUSHMA ENTERPRISES	4,52,025
DR. MUKUND NAIK (DENTAL)	14,800
DR. SWATI KULKARNI (DENTAL) - S	39,000
ENCIES (I) PVT. LTD	52,294
BALAJI GORE	68,545
BAPUSO JADHAV 8369918354	1,926
BASHIR MUJAWAR 9773012776	3,994
FASHION PALACE	1,764
JBA INFOSOLUTION PRIVATE LTD	1,86,082
KIRAN BHOSALE 9773561595	1,000
Kishor Pol 9503748399	10,675
KOHINOOR TELEVIDEO PVT LTD	9,98,496
LAWRENCE & MAYO (I) PVT. LTD.	6,71,220
MR. MANSUR ASFAK AHMAD MOMIN MOHD ABDUL	2,65,942
PRAKASH LOHAR	1,755
PRODUCTION HOUSE EVENT	30,710
RAMBHAO NAWADKAR 8669045792	17,898
RAMHARI GHADGE 9773012774	17,980
SAI BATTERY AND TYRES	2,500
SHREEJI PRINTS	9,360
SRK ENTERPRISES	990
SUBHASH SALUNKHE 7506778380	99,736
SUHAS GOANKAR 9867117765	1,800
SUSHMA ENTERPRISES	1,500
SWASTIK DENATL PLUS LABORATORY	5,145
Swati Karande 9167530124	4,69,606
TEL-ISHWER JADHAV -9167002245	5,63,532
<b>TOTAL</b>	<b>3,49,12,032</b>





**Y. M. T. DENTAL COLLEGE AND HOSPITAL UG**

**SCHEDULES FORMING PART OF THE BALANCE SHEET AS AT 31ST MARCH 2020**

PARTICULARS	AMOUNT (Rs.) 2020
<b>Schedule 2 :</b>	
<b>Statutory Dues</b>	
Employer Contribution Providend Fund Payable	6,90,830
TDS ON CONTRACT PAYABLE	37,217
TDS ON PROF FEE PAYABLE	62,360
TDS ON SALARY PAYABLE	15,25,175
<b>TOTAL</b>	<b>23,15,582</b>
<b>Schedule 3 :</b>	
<b>Provisions</b>	
INCENTIVE PAYABLE STAFF	52,01,000
PROVISION FOR GRATUITY (COLLEGE)	72,84,619
SALARY & BONUS PAYABLE (NON-TEACHING STAFF)	76,194
SALARY PAYABLE (TEACHING STAFF)	2,47,289
STIPEND EXP PAYABLE	5,47,400
Expenses Payable	31,539
MANASWI DIVEKAR Pf	840
PROFESSION TAX PAYABLE ( COLLEGE )	36,575
Roopa Iyer Pf	1,800
<b>TOTAL</b>	<b>1,34,27,256</b>
<b>Schedule 4 :</b>	
<b>Bank Balances*</b>	
ABHYUDAYA CO OP BANK 112004(CBD BELAPUR)	
Aabhyudaya Co.Op. Bank Ltd 112501 (General)	
	51,84,476
<b>TOTAL</b>	<b>51,84,476</b>
<b>Schedule 5 :</b>	
<b>Other Current Liabilities</b>	
ENROLLEMENT FEES	16,100
EXAM FEE REFUND TO STUDENT	5,800
Exam Expenses - Dean ( P.G)	2,000
Cap Exam Dean/Principal	1,000
TRT SCI VISTAS SCIENTIFIC PROGRAMME	1,78,885
CM- BHARATI MADANE	50,000
CM- DR. NIKITA BALAJI GOLI	50,000
CM- DR PALLAVI SHETHAR JAMBURE	50,000
CM- DR. SONALI SUBHASH JADHAV	50,000
CM - MADHURANI R KALHOLE	50,000



**Y. M. T. DENTAL COLLEGE AND HOSPITAL UG**

**SCHEDULES FORMING PART OF THE BALANCE SHEET AS AT 31ST MARCH 2020**

PARTICULARS	AMOUNT (Rs.) 2020
CM- MINAL JAGTAP	50,000
CM - PRACHI D KHANDARE	50,000
CM- SHRADHA GHARAT	50,000
CM- SONAWANE MITHILA VISHWAS	50,000
DEPOSIT- AKANKSHA SENGUFTA IMPLANT 19-20	50,000
DEPOSIT- ANKITA KASHINATH ISTALKAR IMPALNT 18-19	50,000
DEPOSIT- ANKITA SIDHPURA IMPLANT 19-20	50,000
DEPOSIT ANKUSHRAO AMRUTA TANAJI IMPLANT 19-20	50,000
DEPOSIT - ANUSHREE KULKARNI	50,000
DEPOSIT- ASHNI VASH MEHTA	50,000
DEPOSIT- BHADANE NIVEDITA VAIBHAV IMPLANT 18-19	50,000
DEPOSIT - DEEPALI PATEKAR	50,000
DEPOSIT-DEWALWAR KARUNA VISHAL IMPLANT 19-20	50,000
Deposit - Digesh Patel Implant 18-19	50,000
DEPOSIT- DR. SHUBHA SHARMA	50,000
DEPOSIT-GANDHOKE HARPREET KAUR IMPLAI : 18-19	50,000
Deposit-Harshad Kumar Tippanawar Implant 17-18	75,000
DEPOSIT -ILLUSION LABORATORY	(3,00,000)
DEPOSIT KEDAR KHEDEKAR IMPLANT 19-20	50,000
DEPOSIT- KIRAN RAJESHWAR HARNATE IMPLANT 18-19	50,000
DEPOSIT LUV ANIL PACNNEKAR IMPLANT 19-20	50,000
DEPOSIT- MEHTA MANSI BHARAT IMPLANT 19-20	50,000
DEPOSIT - MONIKA SHENDE -IMPLANT 19-20	50,000
DEPOSIT-NAVAL JAGANNATH GHULE -IMPLANT 19-20	50,000
DEPOSIT PAYAL AGARWAL IMPLANT 19-20	50,000
DEPOSIT PINATE SNEHAL SHIVAJI REDDY 19-20	50,000
DEPOSIT PRASHANTI NILAPWAR IMPLANT 19-20	50,000
DEPOSIT PRATIKSHA GAUTAM PURI IMPLANT 19-20	50,000
DEPOSIT RICHA PRASAD BHANGE IMPLANT 19-20	50,000
DEPOSIT RUTUJA OMKAR IMPLANT 19-20	50,000
DEPOSIT- RUTUJA S. BHOI IMPLANT 18-19	50,000
DEPOSIT RUTUJA S. PATIL IMPLANT 19-20	50,000
DEPOSIT- SANDIP PUNAMCHANDRA LAD IMPLANT 18-19	50,000
DEPOSIT SAYLI PRADHAN IMPLANT 19-20	50,000
DEPOSIT - SHEETAL BORNARE	50,000
DEPOSIT- SHEETAL S NEYYAN	50,000
DEPOSIT SHILPA ABHIJEET TORGALKAR IMPLANT 19-20	50,000
DEPOSIT- SHIVANI J. RANE IMPLANT 18-19	50,000
DEPOSIT- SNEHA SURAPALLI	50,000
DEPOSIT - SUNAYANA SATISH AMBURE- IMPLANT 19-20	50,000
DEPOSIT - SUNITA P.KAKADE IMPLANT 19-20	50,000
Deposit - Surburlwad Dhanashree	1,00,000
DEPOSIT- VISHAKHA DALVI	50,000



**Y. M. T. DENTAL COLLEGE AND HOSPITAL UG**

**SCHEDULES FORMING PART OF THE BALANCE SHEET AS AT 31ST MARCH 2020**

PARTICULARS	AMOUNT (Rs.) 2020
DR. SARANG NALAWADE (S)	63,000
DR. VASANT SAWANT	45,000
Foreign Grant	17,80,302
Gym Deposit- Student	8,500
INTERNSHIP COMLETION FEES	(4,100)
<b>TOTAL</b>	<b>42,21,487</b>
<b>Schedule 7 :</b>	
<b>Balances with Banks</b>	
ABANK OF INDIA 012420110000141 -DEAN	78,514
ABANK OF INDIA A/C NO-012410110006827 EXAM	1,674
AABHYUDAYA CO-OP BANK LTD 3245 (SCIENTIF	1,29,381
ABANK OF INDIA (A/C NO.012410110005694)	14,62,153
ABANK OF INDIA- A/C-011621100005380 CBD	1,99,427
ABHUDAYA CO.OP BANK CD-542	8,934
ABHYUDAYA CO.OP.BANK-4635 EXAM	1,667
BANK OF IINDIA A/C NO. 012410110011496	380
BANK OF INDIA- 012410110011753- ISP PROGRAMM	
ABHYUDAYA CO OP BANK 112004(CBD BELAPUR)	1,68,208
AXIS BANK-(919010067717882 KHARGHAR	29,364
ASSC ISP COLLOQUIUM -SB/5131 ABHYU	48,500
<b>TOTAL</b>	<b>21,28,203</b>
<b>Schedule 8 :</b>	
<b>Deposits</b>	
Gas Cylinder Deposit	48,675
Telephone Deposit	7,008
Security Deposit(Mumbai Waste Management)	31,500
<b>TOTAL</b>	<b>87,183</b>
<b>Schedule 9 :</b>	
<b>Prepaid Expenses</b>	
Pre Paid Expenses	6,09,061
<b>TOTAL</b>	<b>6,09,061</b>
<b>Schedule 10 :</b>	
<b>Advances to Suppliers</b>	
THINK MONK INFO LLP	24,000
THYSSENKRUPPA ELEVATOR ( INDIA ) PRIVATE LIMITED	6,15,000
<b>TOTAL</b>	<b>6,39,000</b>



**Y. M. T. DENTAL COLLEGE AND HOSPITAL UG**

**SCHEDULES FORMING PART OF THE BALANCE SHEET AS AT 31ST MARCH 2020**

PARTICULARS	AMOUNT (Rs.) 2020
<b>Schedule 11 :</b>	
<b>Other Current Assets</b>	
EXAM FEE RECEIVABLE	12,509
T.D.S Receivable ( 2019-2020)	
Telephone Exps. (Others)	
TOLL DEPOSITE	400
<b>TOTAL</b>	<b>12,909</b>
<b>Schedule 12 :</b>	
<b>Staff Advance</b>	
Suhas gaonkar	32,688
AMAR KATRE- ADVANCE	28,000
AMIT BENJAMIN -ADVANCE	27,000
ANIL NIKAM	30,000
ASHWIN JAWDEKAR -ADVANCE	52,500
HARSHAL SURYAVANSHI - ADVANCE	12,000
JOSHI ANIRUDDHA PF	1,800
KANCHAN GOPAKUMAR	1,80,000
KAVITA POL-ADVANCE	88,000
MRUNALINI VAIDYA- ADVANCE	20,000
Pornima Kamble	3,500
Raghu Chavan	7,000
SALONI MISTRY - ADVANCE	34,000
SAUMIL SAMPAT	2,000
SHREYAS GUPTE- ADVANCE	70,000
Suraj Jadhav	7,000
TULSIDAS LOKHANDE	14,840
VIBHA HEGDE-ADVANCE	35,000
VIKRAM JADHAV	5,700
<b>TOTAL</b>	<b>6,51,028</b>



**Y. M. T. DENTAL COLLEGE AND HOSPITAL UG**

**SCHEDULES FORMING PART OF THE INCOME & EXPENDITURE AS  
AT 31ST MARCH 2020**

Particulars	Amount (Rs) 2020
<b>Schedule No. 13</b>	
<b>Salary - Teaching</b>	
Pay Teaching	4,70,48,941
Teaching Incentive	52,26,982
College of Contribution to PF(Teaching)	19,80,588
Admin Charges(Teaching)	78,828
Conveyance (Teaching Staff)	
<b>Total</b>	<b>5,43,35,339</b>
<b>Schedule No. 14</b>	
<b>Salary - Non-Teaching</b>	
Notice Pay Salary	
Pay Non Teaching	2,01,30,105
Non Teaching Incentive	15,23,367
Adhoc Non Teaching Salary	4,54,594
College of Contribution to PF(Non Teaching)	18,16,104
Admin Charges(Non Teaching)	73,088
Leave Enhancement	5,41,305
Gratuity Paid	10,36,517
Housekeeping Charges	25,92,000
Security Charges	26,98,198
Temporary Staff Salary	1,55,588
Gardening Labour	3,65,600
Civil Labour	
Mechanic Labour	31,020
College of Contribution to PF - Contract Staff	15,376
<b>Total</b>	<b>3,14,32,862</b>
<b>Schedule No. 15</b>	
<b>Other Allownces to Staff</b>	
Staff Welfare	7,34,018
Uniform Expenses	30,427
Maintenace ( Staff Vehicle)	1,060
Repairs & Maintenace (Vehicle)	1,66,843
Repairs & Maint (1456 - Dental Van)	65,190
Repairs & Maint (5057 -Winger)	21,993
CONVEYANCE (Non-Teaching Staff)	9,172
Employee Compensation	
Vehicle Tax	12,441
STAFF WLEFARE - TEACHING	4,66,674
<b>Total</b>	<b>15,07,818</b>



**Y. M. T. DENTAL COLLEGE AND HOSPITAL UG**

**SCHEDULES FORMING PART OF THE INCOME & EXPENDITURE AS  
AT 31ST MARCH 2020**

Particulars	Amount (Rs) 2020
<b>Schedule No. 16</b> <b>Remuneration / Professional Charges to Visiting Faculties</b>	
Remuneration / Professional Charges To Visiting Faculties /Honorary Honorary	13,30,003
<b>Total</b>	<b>13,30,003</b>
<b>Schedule No. 17</b> <b>Stipend / Remuneration / Allowance to Interns</b>	
Stipend / Remuneration / Allowance To Interns	9,38,400
<b>Total</b>	<b>9,38,400</b>
<b>Schedule No. 18</b> <b>Affiliation / Inspection</b>	
Affiliation Fee	15,000
Continuation Fees	
Inspection Fee	
Implant Continuation Fee	
Inspection Expenses	1,22,499
Photography Expenses	40,550
Fellowship Course	
AFFILIATION LATE FEES	4,160
<b>Total</b>	<b>1,82,209</b>
<b>Schedule No. 19</b> <b>Insurance</b>	
Insurance ( Vehicle)	24,249
Insurance ( Machinery)	1,493
<b>Total</b>	<b>25,742</b>
<b>Schedule No. 20</b> <b>Repairs and Maintenance</b>	
Maintenance - Electrical & Hardware	30,95,019
Maintenance - Civil	29,22,244
Repair & Maint -Drainage & Plumbing	15,16,215
Lift Maintenance Charges	5,58,975
Repair & Maint -Instrument & Machinery	9,30,236
Repairs & Maint( Furniture & Fixture)	16,51,690



**Y. M. T. DENTAL COLLEGE AND HOSPITAL UG**

**SCHEDULES FORMING PART OF THE INCOME & EXPENDITURE AS  
AT 31ST MARCH 2020**

Particulars	Amount (Rs) 2020
Computer Expenses	1,29,979
Repairs & Maint- Computer	4,89,718
AMC- Instrument & Equipment	1,02,835
AMC- Internet	76,346
AMC- Computer	3,682
Repair & Maint -A.C.	84,911
Repair & Maint ( Dental Chair ) Prosthodontics	40,356
Repair & Maint ( Dental Chair ) Pedodontics Dept	1,07,616
Repair & Maint (Dental Chair ) Periodontics	87,438
Repair & Maint(Dental Chairs Material)	7,66,281
Repair'S & Maint (Dental Chair ) OMRD	
Repairs&Maint(Dental Chair)Cons Dept.	73,986
Repair'S & Maint (Dental Chair )Orthodontics	87,438
Repairs & Maint( Gas)	1,94,743
Hire Charges	1,18,585
Repair & Maint ( Mechanic Working )	
Painting Material	11,13,490
Repairs& Maint - Dental Chair ( O.S.)	
Maintenance - Accommodation - Dean	1,03,536
Maintenance - Accommodation - Non Teaching Staff	3,56,011
Repairs & Maint ( Office & Other Equipment)	15,020
Repairs & Maint	24,243
<b>Total</b>	<b>1,46,50,593</b>
<b>Schedule No. 21</b>	
<b>Audit Fees</b>	
Audit Fee - College	2,36,000
Audit Expenses	22,357
<b>Total</b>	<b>2,58,357</b>
<b>Schedule No. 22</b>	
<b>Fee Regulating Authority Fees</b>	
Fee Regulating Authority Processing Fees / Review Fees	
Admissions Regulating Authority Fee	35,000
<b>Total</b>	<b>35,000</b>
<b>Schedule No. 23</b>	
<b>Advertisement</b>	
Advertisement For Recruitment Of Staff For The College	15,000
Advertisement For Admissions (Cost Of 3 Advertisements Each In 2 Newspapers In A Year)	
Advertisement Expenses	
<b>Total</b>	<b>15,000</b>



Y. M. T. DENTAL COLLEGE AND HOSPITAL UG

SCHEDULES FORMING PART OF THE INCOME & EXPENDITURE AS  
AT 31ST MARCH 2020

Particulars	Amount (Rs) 2020
<b>Schedule No. 24</b>	
<b>Social Gathering / Functions Expenses /Welfare</b>	
Students Gathering Expenses	
TII Workshop Programme	
Spectrum Programme ( Perio )	
Student Sports Activities & Gymkhana Expenses	95,878
Guest Welfare	5,193
Programme Expense	-
<b>Total</b>	<b>1,01,071</b>
<b>Schedule No. 25</b>	
<b>Bank Interest / Commission / Charges</b>	
Bank Charges	13,583
Interest On Cc	28,38,194
<b>Total</b>	<b>28,51,777</b>
<b>Schedule No. 26</b>	
<b>Professional Charges</b>	
Professional Fees	3,68,600
<b>Total</b>	<b>3,68,600</b>
<b>Schedule No. 28</b>	
Communication Expenses	
Internet Charges	41,845
Telephone, Fax Charges	1,09,089
Postage Charges	18,067
Communication Expenses (Intercom)	(5,29,740)
<b>Total</b>	<b>(3,60,740)</b>
<b>Schedule No. 27</b>	
<b>Printing and Stationery</b>	
Printing	8,92,806
Other Stationary	23,39,932
Cartridge & Toner	1,98,491
<b>Total</b>	<b>34,31,229</b>





**Y. M. T. DENTAL COLLEGE AND HOSPITAL UG**

**SCHEDULES FORMING PART OF THE INCOME & EXPENDITURE AS  
AT 31ST MARCH 2020**

Particulars	Amount (Rs) 2020
<b>Schedule No. 28</b>	
<b>Establishment Expenses</b>	
Electricity	31,67,765
Water	7,84,783
Gardening	2,85,065
Security, Watchman Agency Charges	29,60,848
<b>Total</b>	<b>71,98,461</b>
<b>Schedule No. 29</b>	
<b>Laboratory Material and Other Consumable for College</b>	
Laboratory Material	16,03,538
Consumables, Chemicals Etc.	11,35,345
Dental Material	47,30,867
Surgical Material	15,36,215
Laboratory & Dental Material	1,65,509
Pathology Material	4,81,849
Dental Implant Material	3,39,977
<b>Total</b>	<b>99,93,300</b>
<b>Schedule No. 30</b>	
<b>Expenses Related to Students</b>	
RTO Charges	1,200
Internet Charges	17,061
Communication Expenses (Intercom)	3,059
Telephone, Fax Charges	1,03,979
Postage Charges	7,306
Administrative Expenses	200
Stamp Duty/Notary/Franking/Fine	13,404
Conveyance Expenses	1,26,395
Travelling Expenses	79,810
cleaning Expenses	1,76,508
Exam Expenses	6,45,011
Typing & Xerox Expenses	1,62,218
Miscellaneous Expenses	11,387
Book Binding Exp.	5,05,727
Office Expenses	71
Petrol & Fuel Expenses	5,72,055
Shifting & Transport Expense	41,200
Free Medical Camp Expenses	14,713
Railway Concession Expenses	1,390



**Y. M. T. DENTAL COLLEGE AND HOSPITAL UG**

**SCHEDULES FORMING PART OF THE INCOME & EXPENDITURE AS  
AT 31ST MARCH 2020**

Particulars	Amount (Rs) 2020
Approval For Teachers	90,000
Student Training Material	24,73,982
Pest Control	4,34,287
Water Tank Cleaning	2,16,300
Cleaning Material	12,99,335
CONFERENCE EXP	5,23,074
ISP PERIO UG CONVENTION PROGRAMME	(18,500)
Telephone Exps. (Others)	300
Expert Allowance Exam	85,000
WEB SITE INTERNET	15,396
Student Related Expenses	1,85,212
<b>Total</b>	<b>77,87,080</b>
<b>Schedule No. 31</b>	
<b>Magazine, Journals, Periodicals Etc Subscription</b>	
Books, Newspaper & Periodicals	10,107
Membership & Subscription	
<b>Total</b>	<b>10,107</b>
<b>Schedule No. 32</b>	
<b>Receipt From Student</b>	
Sundry Balance W/O	2,05,607
Admission Cancellation	63,000
Income For Breakage (Student)	
Internship Fee (College)	2,50,000
Library Fine	8,675
Misc. Income (College)	49,503
Recommendation Letter Fee	13,500
Transcript Fees	27,900
Tuition Fee	12,96,14,654
Tuition Fee (Repeater)	6,67,067
Implant Form Fees	
Internship (NOC) Certificate	16,500
GYMKHANA & ADMINISTRATION FEES	
IMPLANT FEE	31,50,000
LIBRARY FEES	
SUNDRY BALANCE W/OFF REPEATER	(30,199)
TUITION FEE ( DEVELOPMENT FEE )	1,17,89,867
<b>Total</b>	<b>14,58,26,074</b>



Y. M. T. DENTAL COLLEGE AND HOSPITAL UG

SCHEDULES FORMING PART OF THE INCOME & EXPENDITURE AS  
AT 31ST MARCH 2020

Particulars	Amount (Rs) 2020
<b>Schedule No. 33</b>	
<b>Receipt From Others</b>	
Notice Pay Salary	
Bank Interest	1,24,486
Discount Allowed	
Scrap Sale	20,000
Notice Pay Salary	4,186
<b>Total</b>	<b>1,48,672</b>



**Y. M. T. DENTAL COLLEGE AND HOSPITAL UG**

**SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2020**

DETAILS OF FIXED ASSETS AS ON 31ST MARCH, 2020										
SR. NO.	NAME OF ASSET	RATE	OPENING W.D.V. AS ON 01.04.2019	ADDITION		DEDUCTION DURING THE YEAR	TOTAL AS ON 31.03.2020	DEPRECIATION FOR THE YEAR	NET W.D.V. AS ON 31.03.2020	
				BEFORE 180 DAYS	AFTER 180 DAYS					
A	WORK IN PROGRESS	0%	8,81,742			16,21,874				
	FURNITURE & FIXTURES		8,81,742	6,11,601	1,28,537	16,21,874				
	<b>Total (A)</b>			<b>6,11,601</b>	<b>1,28,537</b>					
B	<b>MOVABLE ASSETS</b>									
	PLANT & MACHINERY	10%								
	ELECTRICAL FITTING		1,26,714	-	-	-	1,26,714	12,671	1,14,043	
	SPORTS MATERIAL/ GYMKHANA		26,469	-	-	-	26,469	2,647	23,822	
	<b>Total (B)</b>		<b>1,53,183</b>				<b>1,53,183</b>	<b>15,318</b>	<b>1,37,865</b>	
C	<b>PLANT &amp; MACHINERY</b>	15%								
	AUDIO VISUAL SYSTEM		4,05,747	46,814	97,156	-	5,49,717	75,171	4,74,546	
	DENTAL-CHAIRS		41,26,816	-	62,900	-	41,89,716	6,23,740	35,65,976	
	LAB., OFFICE & HOSPITAL EQUIPMENT		24,42,151	2,79,310	3,85,419	-	31,06,880	4,37,126	26,69,754	
	LAB INSTRUMENT		13,68,311	1,50,000	1,94,063	-	17,12,374	2,42,301	14,70,073	
	VEHICLES		1,75,670	-	-	-	1,75,670	26,351	1,49,320	
	OTHER ASSETS		8,471	-	-	-	8,471	1,271	7,200	
	FIXED ASSET - IMPLANT		94,817	-	-	-	94,817	14,223	80,594	
		<b>Total (C)</b>		<b>86,21,983</b>	<b>4,76,124</b>	<b>7,39,538</b>		<b>98,37,645</b>	<b>14,20,181</b>	<b>84,17,464</b>
	D	<b>PLANT &amp; MACHINERY</b>	40%							
COMPUTER			1,40,463	74,400	2,12,976	-	4,27,839	1,28,540	2,99,299	
LIBRARY- BOOKS			1,46,564	-	4,491	-	1,51,055	59,524	91,531	
	<b>Total (D)</b>		<b>2,87,027</b>	<b>74,400</b>	<b>2,17,467</b>		<b>5,78,894</b>	<b>1,88,064</b>	<b>3,90,830</b>	
E	<b>FURNITURE &amp; FIXTURES</b>	10%								
	FURNITURE & FIXTURES.		1,09,57,102	5,92,395	17,27,431	-	1,32,76,928	12,41,321	1,20,35,607	
		<b>Total (E)</b>		<b>1,09,57,102</b>	<b>5,92,395</b>	<b>17,27,431</b>		<b>1,32,76,928</b>	<b>12,41,321</b>	<b>1,20,35,607</b>
	<b>Total (A+B+C+D+E)</b>		<b>2,09,01,037</b>	<b>17,54,520</b>	<b>28,12,973</b>	<b>16,21,874</b>	<b>2,38,46,650</b>	<b>28,64,885</b>	<b>2,09,81,765</b>	



Y. M. T. DENTAL COLLEGE AND HOSPITAL

SCHEDULES ANNEXED TO AND FORMING PART OF THE FINANCIAL STATEMENTS

AS AT 31<sup>ST</sup> MARCH, 2020

SIGNIFICANT ACCOUNTING POLICIES AND NOTES TO ACCOUNTS

**A. Significant Accounting Policies :**

**1. Basis of Accounting**

The financial statements are prepared under historical cost convention, on going concern concept and materially comply with the Accounting Standards issued by the Institute of Chartered Accountants of India. Accounting policies not specifically referred to otherwise, are consistent and in consonance with the generally accepted accounting policies.

**2. Fixed Assets**

Fixed Assets are stated at cost, inclusive of incidental expenses related less depreciation.

Intangible assets are recorded at the consideration paid for acquisition of such assets and are carried at cost less accumulated amortization and impairment.

**3. Depreciation**

Depreciation on Fixed Assets is provided on the written-down-value method at the rates and in the manner prescribed under Income tax Act 1961.

Intangible fixed assets are amortised on a straight line basis over the estimated useful economic life. The Trust uses a rebuttable presumption that the useful life of an intangible asset will not exceed five years from the date when the asset is available for use.

**4. Inventories**

Inventories are valued at cost or net realisable value, whichever is less

**5. Employee Benefits**

**(a) Defined Contribution Plans**

The institute contributes on a defined contribution basis to Employee's Provident Fund towards post employment benefits, all of which are administered by the respective Government authorities, and has no further obligation beyond making its contribution, which is expensed in the year to which it pertains.

**(b) Defined Benefit Plans**

Provision for gratuity is made on actual basis as per the provisions of the Gratuity Act and estimations of the Management. Leave encashment is accounted on cash basis.

**6. Revenue Recognition**

Revenue from tuition fees are recorded on accrual basis.

**7. Government Grants**

(a) Capital grants relating to specific assets are reduced from the gross value of the Fixed Assets.

(b) Revenue grants received are treated as Income.



## 8. Provisions, Contingent Liabilities and Contingent Assets

The Company recognises a provision when there is a present obligation as a result of a past event that probably requires an outflow of resources and a reliable estimate can be made of the amount of the obligation.

A disclosure for a contingent liability is made when there is a possible obligation or a present obligation that may, but probably will not, require an outflow of resources.

Where there is a possible obligation or a present obligation but the likelihood of outflow of resources is remote, no provision or disclosure is made.

Contingent Assets are neither recognised nor disclosed.

## 9. Accounting Estimates

The preparation of financial statements requires estimates and assumptions to be made that affect the reported amounts of assets and liabilities on the date of financial statements and the reported amounts of revenue and expenses during the reporting period. Difference between the actual results and the estimates are recognized in the period in which the results are known/ materialised.

## B. Notes to Accounts :

### 1. Contingent Liabilities not provided for

As per information given to us by the management, the institute has no contingent liability.

2. The expenses pertaining to salaries & allowances of non-teaching staff & other administrative / Establishment expenses of the institute are the expenses incurred on objects of the institute & the same have been shown accordingly.

### 3. Other Points

(a) The above information's / figures related to accounts are compiled on the basis of information provided by the institute.

(b) Sundry Creditors & advances paid & received balances subject to confirmation to be received from the parties.



Y. M. T. DENTAL COLLEGE AND HOSPITAL PG

BALANCE SHEET AS AT 31st MARCH 2020

LIABILITIES	SCH	AMOUNT	AMOUNT	ASSETS	SCH	AMOUNT	AMOUNT
<b>BRANCH/ DIVISION ACCOUNT</b> Dr G D Pol Foundation Trust			3,85,94,489	<b>FIXED ASSETS</b>	6		1,76,00,330
<b>CAUTION MONEY DEPOSIT</b> Balance as per last Balance sheet Add: Deposit received during the year Less: - Refunded during the year		39,88,500 13,37,000 (3,40,000)	49,85,500	<b>CASH &amp; BANK BALANCES</b> Cash in Hand (As Certified by the treasurer of the Trust) Balances with Banks	7		2,366 1,27,272
<b>CURRENT LIABILITIES &amp; PROVISIONS</b>				<b>CLOSING STOCK (As certified by the Trustees of trust)</b>			13,00,687
Sundry Creditors	1	2,16,38,916		<b>CURRENT ASSETS LOANS &amp; ADVANCES</b>			
Statutory Dues	2	3,68,712		Tuition Fees Receivable	8	13,59,360	
Provisions	3	19,02,901		Prepaid Expenses	9	14,04,596	
Advance Tuition Fees	4	86,25,333		Other Current Assets		10,00,000	
Bank Balances*		-		Staff Advance		5,500	
(Represents credit balance in bank account)		-		Advances to Suppliers	10	12,75,000	50,44,456
Other Current Liabilities	5	5,64,470	3,31,17,977	<b>INCOME &amp; EXPENDITURE</b>			
Fees received for next academic year		17,645		Balance as per last balance sheet		4,70,43,476	
				Add: Excess of Expenditure over income		55,79,378	5,26,22,854
<b>Total</b>			<b>7,66,97,966</b>	<b>Total</b>			<b>7,66,97,966</b>

AS PER OUR ATTACHED REPORT OF EVEN DATE FOR Y. M. T. DENTAL COLLEGE AND HOSPITAL - PG INSTITUTE

FOR C. B. CHHAJED & CO.  
CHARTERED ACCOUNTANTS  
(FIRM REGN. NO. 101796W)

  
C. B. CHHAJED  
PARTNER  
(MEM. NO. 009447)

  
TRUSTEE

  
TRUSTEE

  
DEAN

PLACE : MUMBAI  
DATED : 30.12.2020

**Y. M. T. DENTAL COLLEGE AND HOSPITAL PG**

**INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH 2020**

EXPENDITURE		SCH	AMOUNT	AMOUNT	INCOME	SCH	AMOUNT	AMOUNT
To Opening Stock				11,40,392	By College Income	30	4,94,79,144	4,96,17,613
" SALARY EXPENDITURE					" Receipt From Students	31	1,38,469	
" Salary - Teaching		11	1,47,08,491		" Receipt From Others			13,00,687
" Salary - Non-Teaching		12	61,74,792		" Closing Stock			
" Stipend / Remuneration / Allowance To Interns		13	32,52,915					
" Employee Benefit Expenses		14	-					
" Remuneration / Professional Charges To Visiting Faculties		14	-	2,41,36,198				
" NON SALARY EXPENDITURE								
" Affiliation / Inspection		15	19,73,488					
" Repairs And Maintenance		16	62,76,498					
" Audit Fees		17	82,600					
" Fee Regulating Authority Fees		18	37,000					
" Advertisement		19	11,550					
" Social Gathering / Functions Expenses /Welfare		20	25,470					
" Bank Interest / Commission / Charges		21	9,55,641					
" Professional Charges		22	98,400					
" Insurance			-					
" Communication Expenses		23	1,500					
" Depreciation			29,09,870					
" Printing / Stationery		24	13,49,214					
" Establishment Expenses		25	24,45,423					
" Laboratory Material And Other Consumable For College		26	87,26,934					
" Expenses Related To Students		27	18,95,975					
" Magazine, Journals, Periodicals Etc Subscription		28	36,66,525					
" Compensation for Premises		29	7,65,000	3,12,21,088				
<b>TOTAL</b>				<b>5,64,97,678</b>	<b>TOTAL</b>			<b>5,64,97,678</b>
					" Excess of Expenditure over Income			55,79,378
					" transfer to Balancesheet			

AS PER OUR ATTACHED REPORT OF EVEN DATE FOR Y. M. T. DENTAL COLLEGE AND HOSPITAL - PG INSTITUTE

FOR C. B. CHHAJED & CO.  
CHARTERED ACCOUNTANTS  
(FIRM REGN. NO. 101796W)

  
 C. B. CHHAJED & CO.  
 CHAIRMAN  
 PARTNER  
 (MEM. NO. 009447)  
 MUMBAI  
 CHARTERED ACCOUNTANTS

  
 M. S. BUNDE  
 TRUSTEE  
 DEAN

PLACE : MUMBAI  
DATED : 30.12.2020



Y. M. T. DENTAL COLLEGE AND HOSPITAL PG

SCHEDULES FORMING PART OF THE BALANCE SHEET AS AT 31st MARCH 2020

PARTICULARS	AMOUNT (Rs.)
<b>Schedule 1 :</b>	
<b>Sundry Creditors</b>	
A K INSTRUMENTS	41,896
AMT DENTAL PVT LTD	72,709
AWADH DENTAL SUPPLY	600
BIOMEDEX CORPORATION OF INDIA	2,691
C B CHHAJED & CO	1,83,600
DOLPHIN SECURITY SERVICES	4,68,792
FUJIFILM INDIA PVT LTD	39,357
GANESH BINDER	48,250
JAIPUR ELECTRIC & HARDWARE STORES	16,73,058
MAHALAXMI PAINTING CONTRACTORS PVT LTD	2,84,513
ORTHOFORCE TECHNOLOGIES INDIA PVT LTD	2,19,688
PRAKASH CHANDRA LOHAR	99,000
RHINO INTERNATIONAL AGENCIES	9,79,066
SAGAR MAINTENENCE	1,15,245
SAI DENTAL	9,80,862
SHREE COMPUTERS	2,50,468
SUDARSHAN ENGINEERS	26,725
VEDIKA ENTERPRISES	24,45,305
ASHMI ENTERPRISES	7,450
AYUSHMAN CHEMIST	5,973
CARESTREAM HEALTH INDIA PVT. LTD	1,52,000
PAWAN ENTERPRISES	8,29,397
SWARA ENTERPRISES TOTAL EVENT MANAGEMANT	1,64,140
ASPIRAX LIFE SCIENCE	1,96,566
MAULI ENTERPRISES	76,37,429
S D A ENTERPRISES	60,223
JAGDAMB ENTERPRISES	18,65,736
SADHANA CREATION	1,416
SHREE SURAJ ENTERPRISES	2,93,083
AARADHYA ENTERPRISES	8,65,592
COSMOS MEDICAL SYSTEMS	50,000
DARSHAN ANAND ENGINEERING	6,000
D.D. ENGINEERING	13,440
Kasturi Creative	5,54,521
LUCKY ENTERPRISES	3,89,565
MAHALAXMI ENTERPRISES	2,73,600
MEWAR CATERERS	2,17,967
NATIONAL MEDICAL BOOK HOUSE	488
VIP TENT AND CATERERS	85,635
PROMIS DENTAL SYSTEM	36,870
SUSHMA ENTERPRISES	
<b>TOTAL</b>	<b>2,16,38,916</b>



**Y. M. T. DENTAL COLLEGE AND HOSPITAL PG**

**SCHEDULES FORMING PART OF THE BALANCE SHEET AS AT 31st MARCH 2020**

PARTICULARS	AMOUNT (Rs.)
<b>Schedule 2 :</b>	
<b>Statutory Dues</b>	
Tds on Profession Fees	17,000
TDS ON CONTRACT PAYABLE	5,725
TDS ON SALARY PAYABLE	3,17,925
<b>TOTAL</b>	<b>3,40,650</b>
<b>Schedule 3 :</b>	
<b>Provisions</b>	
INCENTIVE PAYALE STAFF	7,10,000
PROVISION FOR GRATUITY (COLLEGE)	6,37,403
STIPEND EXP PAYABLE	5,15,915
	5,383
-	<b>18,68,701</b>
<b>Schedule 5 :</b>	
<b>Other Current Liabilities</b>	
Profession Tax Payable	5,800
DEGREE CERTIFICATE FEE	3,000
EXAM FEES	3,80,900
EXAM FORM FEES	1,020
PASSING CERTIFICATE	1,300
CAP FEES (COLLEGE)	22,400
Convocation Fees	1,50,050
Employer Contribution Providend Fund Payable	28,062
<b>TOTAL</b>	<b>5,92,532</b>
<b>Schedule 7 :</b>	
<b>Balances with Banks</b>	
224201008BABHYUDAYA CO-OP BANK A/C 112632(CBD BEL)	
Abhyudaya Co.Op.Bank- CD 490	1,27,272
<b>TOTAL</b>	<b>1,27,272</b>
<b>Schedule 8:</b>	
<b>Prepaid Expenses</b>	
Prepaid Expense For Continuation	5,00,000
PRE PAID EXPENSES	9,04,596
<b>TOTAL</b>	<b>14,04,596</b>



Y. M. T. DENTAL COLLEGE AND HOSPITAL PG

SCHEDULES FORMING PART OF THE BALANCE SHEET AS AT 31st MARCH 2020

PARTICULARS	AMOUNT (Rs.)
<b>Schedule 9 :</b>	
University Fine Receivable	10,00,000
<b>TOTAL</b>	<b>10,00,000</b>
<b>Schedule 10 :</b>	
<b>Advances to Suppliers</b>	
CHESA DENTAL CARE SERVICES LIMITED	12,75,000
<b>TOTAL</b>	<b>12,75,000</b>



**Y. M. T. DENTAL COLLEGE AND HOSPITAL PG**

**SCHEDULES FORMING PART OF THE INCOME & EXPENDITURE AS  
AT 31st MARCH 2020**

Particulars	Amount (Rs.) 2020
<b>Schedule No. 11</b>	
<b>Salary - Teaching</b>	
Pay Teaching	1,36,69,907
Employer's Contribution To Pf(Teaching)	3,92,241
Admin Charges(Teaching)	16,343
Teaching Incentive	6,30,000
<b>Total</b>	<b>1,47,08,491</b>
<b>Schedule No. 12</b>	
<b>Salary - Non-Teaching</b>	
Staff Welfare	3,08,155
Uniform Expenses	(99,906)
Pay Non Teaching	27,93,307
Non Teaching Incentive	1,20,000
Gratuity Paid	99,253
Housekeeping Charges	15,12,000
Security Charges	11,94,178
Employer's Contribution To Pf(Non Teaching)	1,94,043
Admin Charges(Non Teaching)	8,170
Leave Encashment	12,665
Maintenace ( Staff Vehicle)	3,820
Photography Expense	19,352
Telephone & Mobile Expenses	9,755
<b>Total</b>	<b>61,74,792</b>
<b>Schedule No. 13</b>	
<b>Stipend / Remuneration / Allowance To Interns</b>	
Stipend / Remuneration / Allowance To Interns	32,52,915
<b>Total</b>	<b>32,52,915</b>
<b>Schedule No. 15</b>	
<b>Affiliation / Inspection</b>	
Continuation Fees	5,00,000
Inspection Expenses	23,488
Inspection Fee	3,00,000
Affiliation Increase Intake Fees	11,50,000
<b>Total</b>	<b>19,73,488</b>



**Y. M. T. DENTAL COLLEGE AND HOSPITAL PG**

**SCHEDULES FORMING PART OF THE INCOME & EXPENDITURE AS  
AT 31st MARCH 2020**

Particulars	Amount (Rs.) 2020
<b>Schedule No. 16</b>	
<b>Repairs And Maintenance</b>	
Maintenance - Electrical & Hardware	10,33,405
Pest Control	4,93,250
Painting Material	1,44,709
Maintenance - Civil	5,16,197
Repair & Maint -Drainage & Plumbing	4,46,437
Repair & Maint -Instrument & Machinery	1,11,670
Repairs & Maint( Furniture & Fixture)	6,01,500
Computer Expenses	17,555
Repair & Maint ( Dental Chair ) Prosthodontics	3,56,596
Repair & Maint ( Dental Chair )Pedodontics Dept	2,08,506
Repair & Maint (Dental Chair ) Periodontics	1,74,876
Repair'S & Maint (Dental Chair )Oral Maxillofacial Surg	2,62,314
Repairs&Maint(Dental Chair)Conserv Dent	1,81,602
Repair'S & Maint (Dental Chair )Orthodontics	80,712
Repair'S & Maint (Dental Chair ) Oral Surg	2,35,410
Repair & Maint(Dental Chairs )	3,72,202
Repairs & Maint	2,970
Repair & Maint(Dental Chairs Material)	2,78,826
320500047Lift Maintenance Charges	2,89,589
AMC- Instrument &Equipment	1,77,010
AMC- Internet	23,505
Repair & Maint( Computers )	2,67,657
<b>Total</b>	<b>62,76,498</b>
<b>Schedule No. 17</b>	
<b>Audit Fees</b>	
Audit Fee - College	82,600
<b>Total</b>	<b>82,600</b>
<b>Schedule No. 18</b>	
<b>Fee Regulating Authority Fees</b>	
Admissions Regulating Authority Fee	37,000
<b>Total</b>	<b>37,000</b>



**Y. M. T. DENTAL COLLEGE AND HOSPITAL PG**

**SCHEDULES FORMING PART OF THE INCOME & EXPENDITURE AS  
AT 31st MARCH 2020**

Particulars	Amount (Rs.) 2020
<b>Schedule No. 19</b>	
<b>Advertisement</b>	
Advertisement for Admissions (Cost of 3 Advertisements Each in 2 Newspapers in A Year)	5,880
ADVERTISEMENT EXP ( STAFF REQRUITMENT)	5,670
<b>Total</b>	<b>11,550</b>
<b>Schedule No. 20</b>	
<b>Social Gathering / Functions Expenses /Welfare</b>	
Students Gathering Expenses	25,470
Programme Expenses	-
<b>Total</b>	<b>25,470</b>
<b>Schedule No. 21</b>	
<b>Bank Interest / Commission / Charges</b>	
Bank Charges	9,577
Interest On Cc	9,46,064
<b>Total</b>	<b>9,55,641</b>
<b>Schedule No. 22</b>	
<b>Professional Charges</b>	
Professional Fees	98,400
Security Consultancy	
Consultancy	
<b>Total</b>	<b>98,400</b>
<b>Schedule No. 23</b>	
<b>Communication Expenses</b>	
Postage Charges	1,500
<b>Total</b>	<b>1,500</b>



**Y. M. T. DENTAL COLLEGE AND HOSPITAL PG**

**SCHEDULES FORMING PART OF THE INCOME & EXPENDITURE AS  
AT 31st MARCH 2020**

Particulars	Amount (Rs.) 2020
<b>Schedule No. 24</b>	
<b>Depreciation</b>	
Depreciation	29,09,870
<b>Total</b>	<b>29,09,870</b>
<b>Schedule No. 24</b>	
<b>Printing And Stationery</b>	
Printing	4,02,008
Other Stationary	8,87,026
Cartridge & Toner	60,180
<b>Total</b>	<b>13,49,214</b>
<b>Schedule No. 25</b>	
<b>Establishment Expenses</b>	
Electricity	8,33,624
Water	4,23,162
Gardening	1,16,230
Security, Watchman Agency Etc	10,72,407
<b>Total</b>	<b>24,45,423</b>
<b>Schedule No. 26</b>	
<b>Laboratory Material And Other Consumable For College</b>	
Labotory Material	8,08,074
Consumables, Chemicals Etc.	3,67,610
Dental Material	65,45,537
Surgical Material	7,58,317
X- Ray Expenses	49,056
Pathology Material	1,84,340
Orthodontics Dental Material Expenses	14,000
<b>Total</b>	<b>87,26,934</b>



**Y. M. T. DENTAL COLLEGE AND HOSPITAL PG**

**SCHEDULES FORMING PART OF THE INCOME & EXPENDITURE AS  
AT 31st MARCH 2020**

Particulars	Amount (Rs.) 2020
<b>Schedule No. 27</b>	
<b>Expenses Related To Students</b>	
Administrative Expenses	
Stamp Duty/Notary/Franking/Fine	12,300
Conveyance Expenses	47,856
Cleaning Expenses	12,096
Exam Expenses	3,65,390
P.G. Guide Fees	2,000
Typing & Xerox Expenses	13,730
Petrol & Fuel Expenses	1,89,754
Internet Charges	5,353
Shifting & Transport Expense	5,600
University fine	9,768
Book Binding Exp	2,94,754
Cleaning Material	6,57,874
Water Tank Cleaning	45,000
APPROVAL FOR TEACHERS EXP	
Other Expenses	
	2,34,500
<b>Total</b>	<b>18,95,975</b>
<b>Schedule No. 28</b>	
<b>Magazine, Journals, Periodicals Etc Subscription</b>	
Books & Journals	36,66,525
<b>Total</b>	<b>36,66,525</b>
<b>Schedule No. 29</b>	
<b>Rent</b>	
Compensation for Premises	7,65,000
<b>Total</b>	<b>7,65,000</b>





Y. M. T. DENTAL COLLEGE AND HOSPITAL PG

SCHEDULES FORMING PART OF THE INCOME & EXPENDITURE AS  
AT 31st MARCH 2020

Particulars	Amount (Rs.) 2020
<b>Schedule No. 30</b>	
<b>Receipt From Student</b>	
Admission Cancellation	9,000
Library Fine	610
Misc. Income (College)	200
Tution Fee	4,73,93,988
Tution Fee (Development fee)	20,75,346
<b>Total</b>	<b>4,94,79,144</b>
<b>Schedule No. 31</b>	
<b>Reciept From Others</b>	
Sundry Balance Written Off	1,38,469
<b>Total</b>	<b>1,38,469</b>



**Y. M. T. DENTAL COLLEGE AND HOSPITAL PG**

**SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2020**

DETAILS OF FIXED ASSETS AS ON 31ST MARCH, 2020									
SR. NO.	NAME OF ASSET	RATE	OPENING W.D.V. AS ON 01.04.2019	ADDITION		TOTAL AS ON 31.03.2020	DEPRECIATION FOR THE YEAR	NET W.D.V. AS ON 31.03.2020	
				BEFORE 180 DAYS	AFTER 180 DAYS				
A	<b>MOVABLE ASSETS</b>								
	<b>PLANT &amp; MACHINERY</b>	10%	30,611	-	-	30,611	3,061	27,550	
	<b>ELECTRICAL FITTING</b>		30,611	-	-	30,611	3,061	27,550	
	<b>Total (A)</b>		<b>30,611</b>	<b>-</b>	<b>-</b>	<b>30,611</b>			
B	<b>PLANT &amp; MACHINERY</b>	15%	1,02,682	-	-	1,02,682	15,402	87,280	
	AUDIO VISUAL SYSTEM		46,40,074	-	-	46,40,074	6,96,011	39,44,063	
	DENTAL-CHAIRS		47,82,194	3,80,029	1,20,320	52,82,543	7,83,357	44,99,186	
	LAB., OFFICE & HOSPITAL EQUIPMENT		52,25,499	51,208	14,487	52,91,194	7,92,593	44,98,601	
	LAB INSTRUMENT VEHICLES		8,22,781	-	-	8,22,781	1,23,417	6,99,364	
	<b>Total (B)</b>		<b>1,55,73,230</b>	<b>4,31,237</b>	<b>1,34,807</b>	<b>1,61,39,274</b>	<b>24,10,781</b>	<b>1,37,28,493</b>	
C	<b>PLANT &amp; MACHINERY</b>	40%	1,51,560	10,320	54,451	2,16,331	75,642	1,40,689	
	COMPUTER		26,862	-	-	26,862	10,745	16,117	
	LIABRARY- BOOKS		1,78,422	10,320	54,451	2,43,193	86,387	1,56,806	
	<b>Total (C)</b>		<b>1,78,422</b>	<b>10,320</b>	<b>54,451</b>	<b>2,43,193</b>			
D	<b>FURNITURE &amp; FIXTURES</b>	10%	40,87,801	7,900	1,422	40,97,123	4,09,641	36,87,482	
	FURNITURE & FIXTURES.		40,87,801	7,900	1,422	40,97,123	4,09,641	36,87,482	
	<b>Total (D)</b>		<b>40,87,801</b>	<b>7,900</b>	<b>1,422</b>	<b>40,97,123</b>			
	<b>Total (A+B+C+D)</b>		<b>1,98,70,064</b>	<b>4,49,457</b>	<b>1,90,680</b>	<b>2,05,10,201</b>	<b>29,09,870</b>	<b>1,76,00,331</b>	



SCHEDULES ANNEXED TO AND FORMING PART OF THE FINANCIAL STATEMENTS  
AS AT 31<sup>ST</sup> MARCH, 2020

**SIGNIFICANT ACCOUNTING POLICIES AND NOTES TO ACCOUNTS**

**A. Significant Accounting Policies :**

**1. Basis of Accounting**

The financial statements are prepared under historical cost convention, on going concern concept and materially comply with the Accounting Standards issued by the Institute of Chartered Accountants of India. Accounting policies not specifically referred to otherwise, are consistent and in consonance with the generally accepted accounting policies.

**2. Fixed Assets**

Fixed Assets are stated at cost, inclusive of incidental expenses related less depreciation.

Intangible assets are recorded at the consideration paid for acquisition of such assets and are carried at cost less accumulated amortization and impairment.

**3. Depreciation**

Depreciation on Fixed Assets is provided on the written-down-value method at the rates and in the manner prescribed under Income tax Act 1961.

Intangible fixed assets are amortised on a straight line basis over the estimated useful economic life. The Trust uses a rebuttable presumption that the useful life of an intangible asset will not exceed five years from the date when the asset is available for use.

**4. Inventories**

Inventories are valued at cost or net realisable value, whichever is less

**5. Employee Benefits**

**(a) Defined Contribution Plans**

The institute contributes on a defined contribution basis to Employee's Provident Fund towards post employment benefits, all of which are administered by the respective Government authorities, and has no further obligation beyond making its contribution, which is expensed in the year to which it pertains.

**(b) Defined Benefit Plans**

Provision for gratuity is made on actual basis as per the provisions of the Gratuity Act and estimations of the Management. Leave encashment is accounted on cash basis.

**6. Revenue Recognition**

Revenue from tuition fees are recorded on accrual basis.

**7. Provisions, Contingent Liabilities and Contingent Assets**

The Company recognises a provision when there is a present obligation as a result of a past event that probably requires an outflow of resources and a reliable estimate can be made of the amount of the obligation.



A disclosure for a contingent liability is made when there is a possible obligation or a present obligation that may, but probably will not, require an outflow of resources.

Where there is a possible obligation or a present obligation but the likelihood of outflow of resources is remote, no provision or disclosure is made.

Contingent Assets are neither recognised nor disclosed.

#### **8. Accounting Estimates**

The preparation of financial statements requires estimates and assumptions to be made that affect the reported amounts of assets and liabilities on the date of financial statements and the reported amounts of revenue and expenses during the reporting period. Difference between the actual results and the estimates are recognized in the period in which the results are known/ materialised.

#### **B. Notes to Accounts :**

##### **1. Contingent Liabilities not provided for**

(As certified by the Management)

As per information given to us by the management, the institute has no contingent liability

2. The expenses pertaining to salaries & allowances of non-teaching staff & other administrative / Establishment expenses of the institute are the expenses incurred on objects of the institute & the same have been shown accordingly.

##### **3. Other Points**

(a) The above information's/figures related to accounts are compiled on the basis of information provided by the institute.

(b) Sundry Creditors & advances paid & received balances subject to confirmation to be received from the parties.



**Y. M. T. DENTAL OPD**

**BALANCE SHEET AS AT 31st MARCH 2020**

<u>LIABILITIES</u>		<u>ASSETS</u>		<u>AMOUNT</u>	<u>AMOUNT</u>	<u>AMOUNT</u>
<u>CAPITAL ACCOUNT</u>	<u>SCH</u>	<u>AMOUNT</u>	<u>AMOUNT</u>	<u>SCH</u>	<u>AMOUNT</u>	<u>AMOUNT</u>
<b>CURRENT LIABILITIES &amp; PROVISIONS</b>						
Sundry Creditors	1	18,27,924				
Statutory Dues	2	246				
Bank Balances* (Represents credit balance in bank account)			18,28,170	3	1,34,609	1,80,84,742
STAFF ADVANCE			-		-	1,35,519
<b>INCOME &amp; EXPENDITURE</b>						
Balance as per last balance sheet		1,18,78,703				
Add: Excess of Expenditure over income		58,79,888				
			1,77,58,590			
<b>TOTAL</b>			<b>1,95,86,760</b>		<b>TOTAL</b>	<b>1,95,86,760</b>

AS PER OUR ATTACHED REPORT OF EVEN DATE  
FOR C. B. CHHAJED & CO.  
CHARTERED ACCOUNTANTS  
(FIRM REGN. NO. 101796W)



PLACE : MUMBAI

DATED : 30.12.2020

*(Signature)*  
C. B. CHHAJED  
PARTNER  
(MEM. NO. 009447)

For Y. M. T. DENTAL OPD

*(Signature)*  
CHAIRMAN

CHAIRMAN

*(Signature)*  
TRUSTEE

TRUSTEE

*(Signature)*  
TRUSTEE

TRUSTEE

*(Signature)*  
DEAF

DEAF

Y. M. T. DENTAL OPD

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH 2020

EXPENDITURE		SCH	AMOUNT	AMOUNT	INCOME	SCH	AMOUNT
To	Opening Stock				By Hospital Income		
"	<b>SALARY EXPENDITURE</b>				" OPD Income	10	1,03,56,144
"	Salary - Non-Teaching		-		" Other Income	11	24,425
"	<b>NON SALARY EXPENDITURE</b>				" Closing Stock		
"	Bank Interest / Commission / Charges	5	2,215				
"	Repairs And Maintenance	6	91,536				
"	Printing And Stationery		-				
"	Establishment Expenses	7	11,865				
"	Depreciation		2,41,955				
"	Laboratory Material And Other Consumable For College	8	36,57,904				
"	Communication Expenses		-				
"	Hospital Expenses	9	24,581				
"	Expenses Related to Students		-				
"	Magazine, Journals, Periodicals Etc Subscription		-				
"	Compensation for Premises		4,70,625	45,00,681			
"	Excess of Income Over Expenditure transfer to Balancesheet			58,79,888			
	<b>Total</b>			<b>1,03,80,569</b>			<b>1,03,80,569</b>

For Y. M. T. DENTAL OPD

AS PER OUR ATTACHED REPORT OF EVEN DATE  
FOR C. B. CHHAJED & CO.  
CHARTERED ACCOUNTANTS  
(FIRM REGN. NO. 101796W)



*[Signature]*  
C. B. CHHAJED  
PARTNER  
MEM. NO. 009447

PLACE : MUMBAI  
DATED : 30.12.2020

*[Signature]*  
TRUSTEE

*[Signature]*  
TRUSTEE

DEAN

Y. M. T. DENTAL OPD

SCHEDULES FORMING PART OF THE BALANCE SHEET AS AT 31st MARCH 2020

PARTICULARS	AMOUNT (Rs.)
<b>Schedule 1 :</b>	
<b>Sundry Creditors</b>	
Ganesh Binder	4,02,298
Geeta Enterprises	78,400
Orthoforce Technologies India Pvt Ltd	7,000
Raj Enterprises	8,40,634
Vighnagar Enterprises	22,390
Ayushman Chemist	77,084
Implantium India Pvt.Ltd.	9,296
Illusion Dental Laboratory Pvt.Ltd.	86,309
ACTEON INDIA PVT LTD	3,000
ADVANCED BIOTECH PRODUCTS PVT LTD	7,434
131000547HEALTH PLUS DIAGNOSTICS	7,830
RENENTECH LABORATORIES PVT LTD	4,576
YOGI ENTERPRISES	59,520
IMAGE ART	16,484
ORTHOSYSTEMS	14,000
GLOBAL DENTAL SOLUTIONS	1,44,350
NEW PRINCE MEDICAL AND GENERAL STORES CHEMIST AND D	212
SOLITAIRE DENTAL LABORATORY	1,803
SWASTIK DENATL PLUS LABORATORY	45,304
<b>TOTAL</b>	<b>18,27,924</b>
<b>Schedule 2:</b>	
<b>Statutory Dues</b>	
TDS ON CONTRACT PAYABLE	246
<b>TOTAL</b>	<b>246</b>
<b>Schedule 3:</b>	
<b>Bank Balances*</b>	
Abhyudaya Co-Op Bank Ltd. (Cd-401)	1,34,609
<b>TOTAL</b>	<b>1,34,609</b>



**Y. M. T. DENTAL OPD**

**SCHEDULES FORMING PART OF THE INCOME & EXPENDITURE AS  
31st MARCH 2020**

Particulars	AMOUNT
<b>Schedule No. 5</b>	
<b>Bank Interest / Commission / Charges</b>	
Bank Charges	2,215
<b>Total</b>	<b>2,215</b>
<b>Schedule No. 6</b>	
<b>Repairs And Maintenance</b>	
Repairs & Maint( Furniture & Fixture)	(2,86,965)
Printing	3,78,501
<b>Total</b>	<b>91,536</b>
<b>Schedule No. 7</b>	
<b>Establishment Expenses</b>	
Cleaning Material	
Water	11,865
<b>Total</b>	<b>11,865</b>
<b>Schedule No. 8</b>	
<b>Laboratory Material And Other Consumable For College</b>	
Dental Material	15,15,244
Surgical Material -Dh	77,084
Dental Implant Material	6,17,552
X- Ray Expenses Dh	9,63,218
Labotory Material	4,25,307
Orthodontics Dental Material Expenses	59,499
<b>Total</b>	<b>36,57,904</b>
<b>Schedule No.9</b>	
<b>Hospital Expenses</b>	
Monitoring Charges	22,231
Opd Expenses	2,350
<b>Total</b>	<b>24,581</b>
<b>Schedule No. 10</b>	
<b>OPD Income</b>	
Opd Income-Conservative Dept.	8,80,500
Opd Income -Dental Registration	1,96,060
Opd Income -Endo Dept.	10,51,347





**Y. M. T. DENTAL OPD**

**SCHEDULES FORMING PART OF THE INCOME & EXPENDITURE AS  
31st MARCH 2020**

Particulars	AMOUNT
Opd Income -O. Path	2,78,914
Opd Income -Ortho Dept.(P.G)	21,92,400
Opd Income- Os Dept.	3,02,820
Opd Income Pedo Dept.	1,22,125
Opd Income-Perio Dept.	20,12,518
Opd Income- Prostho Dept.	8,30,440
Opd Income-X-Ray Dept.	20,53,200
Karjat Opd -Income	7,480
OPD INCOME CBCT	4,10,940
OPD INCOME - OD	10,330
OPD INCOME - PUBLIC HEALTH DEPT	7,070
<b>Total</b>	<b>1,03,56,144</b>
<b>Schedule No. 11</b>	
<b>Other Income</b>	
Sundry Balance Written Off	24,425
<b>Total</b>	<b>24,425</b>



**Y. M. T. DENTAL OPD**

**SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2020**

DETAILS OF FIXED ASSETS AS ON 31ST MARCH, 2020									
SR. NO.	NAME OF ASSET	RATE	OPENING W.D.V. AS ON 01.04.2019	ADDITION		TOTAL AS ON 31.03.2020	DEPRECIATION FOR THE YEAR	NET W.D.V. AS ON 31.03.2020	
				BEFORE 180 DAYS	AFTER 180 DAYS				
A	PLANT & MACHINERY	15%							
	LAB., OFFICE & HOSPITAL EQUIPMENT		5,29,172	8,754	6,10,876	90,975	5,19,901		
	LAB INSTRUMENT		9,56,860	-	9,56,860	1,43,529	8,13,331		
	<b>Total (A)</b>		<b>14,86,032</b>	<b>8,754</b>	<b>15,67,736</b>	<b>2,34,504</b>	<b>13,33,232</b>		
B	PLANT & MACHINERY	40%							
	COMPUTER		11,268	-	11,268	4,507	6,761		
	<b>Total (B)</b>		<b>11,268</b>	<b>-</b>	<b>11,268</b>	<b>4,507</b>	<b>6,761</b>		
C	FURNITURE & FIXTURES	10%							
	FURNITURE & FIXTURES.		29,450	-	29,450	2,945	26,505		
	<b>Total (C)</b>		<b>29,450</b>	<b>-</b>	<b>29,450</b>	<b>2,945</b>	<b>26,505</b>		
	<b>Total (A+B+C)</b>		<b>15,26,750</b>	<b>8,754</b>	<b>16,08,454</b>	<b>2,41,956</b>	<b>13,66,498</b>		



SCHEDULES ANNEXED TO AND FORMING PART OF THE FINANCIAL STATEMENTS  
AS AT 31<sup>ST</sup> MARCH, 2020

SIGNIFICANT ACCOUNTING POLICIES AND NOTES TO ACCOUNTS

**A. Significant Accounting Policies :**

**1. Basis of Accounting**

The financial statements are prepared under historical cost convention, on going concern concept and materially comply with the Accounting Standards issued by the Institute of Chartered Accountants of India. Accounting policies not specifically referred to otherwise, are consistent and in consonance with the generally accepted accounting policies.

**2. Fixed Assets**

Fixed Assets are stated at cost, inclusive of incidental expenses related less depreciation.

Intangible assets are recorded at the consideration paid for acquisition of such assets and are carried at cost less accumulated amortization and impairment.

**3. Depreciation**

Depreciation on Fixed Assets is provided on the written-down-value method at the rates and in the manner prescribed under Income tax Act 1961.

Intangible fixed assets are amortised on a straight line basis over the estimated useful economic life. The Trust uses a rebuttable presumption that the useful life of an intangible asset will not exceed five years from the date when the asset is available for use.

**4. Inventories**

Inventories are valued at cost or net realisable value, whichever is less

**5. Employee Benefits**

**(a) Defined Contribution Plans**

The institute contributes on a defined contribution basis to Employee's Provident Fund towards post employment benefits, all of which are administered by the respective Government authorities, and has no further obligation beyond making its contribution, which is expensed in the year to which it pertains.

**(b) Defined Benefit Plans**

Provision for gratuity is made on actual basis as per the provisions of the Gratuity Act and estimations of the Management. Leave encashment is accounted on cash basis.

**6. Revenue Recognition**

Service Income from OPD & Hospital is recognized as and when related services are performed.

**7. Provisions, Contingent Liabilities and Contingent Assets**

The Company recognises a provision when there is a present obligation as a result of a past event that probably requires an outflow of resources and a reliable estimate can be made of the amount of the obligation.



A disclosure for a contingent liability is made when there is a possible obligation or a present obligation that may, but probably will not, require an outflow of resources.

Where there is a possible obligation or a present obligation but the likelihood of outflow of resources is remote, no provision or disclosure is made.

Contingent Assets are neither recognised nor disclosed.

#### **8. Accounting Estimates**

The preparation of financial statements requires estimates and assumptions to be made that affect the reported amounts of assets and liabilities on the date of financial statements and the reported amounts of revenue and expenses during the reporting period. Difference between the actual results and the estimates are recognized in the period in which the results are known/ materialised.

#### **B. Notes to Accounts :**

##### **1. Contingent Liabilities not provided for**

(As certified by the Management)

As per information given to us by the management, the institute has no contingent liability

2. The expenses pertaining to salaries & allowances of non-teaching staff & other administrative / Establishment expenses of the institute are the expenses incurred on objects of the institute & the same have been shown accordingly.

##### **3. Other Points**

(a) The above information's/figures related to accounts are compiled on the basis of information provided by the institute.

(b) Sundry Creditors & advances paid & received balances subject to confirmation to be received from the parties.



BALANCE SHEET AS AT 31st MARCH 2021

LIABILITIES		SCH	AMOUNT	AMOUNT	ASSETS		SCH	AMOUNT	AMOUNT
<b>CURRENT LIABILITIES &amp; PROVISIONS</b>					<b>FIXED ASSETS</b>				
Sundry Creditors		1	1,457,564		<b>BRANCH/ DIVISION ACCOUNT</b>				
Bank Balances*		2	515,333	1,972,897	Dr G D Pol Foundation Trust				20,694,732
<i>(Represents credit balance in bank account)</i>					<b>CURRENT ASSETS</b>				
<b>INCOME &amp; EXPENDITURE</b>					STAFF ADVANCE		3		592
Balance as per last balance sheet			17,758,589						
Add: Excess of Expenditure over income			2,124,992	19,883,581					
<b>TOTAL</b>				<b>21,856,479</b>	<b>TOTAL</b>				<b>21,856,479</b>

AS PER OUR ATTACHED REPORT OF EVEN DATE  
FOR C. B. CHHAJED & CO.  
CHARTERED ACCOUNTANTS  
(FIRM REGN. NO. 101796W)



PLACE : MUMBAI  
DATED : 15.02.2022

For Y. M. T. DENTAL OPD

*[Signature]*  
CHAIRMAN

CHAIRMAN

*[Signature]*  
TRUSTEE

TRUSTEE

*[Signature]*  
TRUSTEE

TRUSTEE

*[Signature]*  
DEAN

DEAN

**Y. M. T. DENTAL OPD**

**INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH 2021**

EXPENDITURE	SCH	AMOUNT	AMOUNT	INCOME	SCH	AMOUNT
To Opening Stock				By Hospital Income	9	5,332,145
- <b>SALARY EXPENDITURE</b>				- OPD Income	10	14,714
Salary - Non-Teaching				- Other Income		
- <b>NON SALARY EXPENDITURE</b>				- Closing Stock		
- Bank Interest / Commission / Charges	4	135				
- Printing And Stationery	5	46,697				
- Establishment Expenses	6	5,489				
- Depreciation		205,343				
- Laboratory Material And Other Consumable For College	7	1,664,864				
- Hospital Expenses	8	828,694				
- Expenses Related to Students						
- Compensation for Premises		470,625	3,221,867			
- Excess of Income Over Expenditure transfer to Balancesheet			2,124,992			
<b>Total</b>			<b>5,346,859</b>	<b>Total</b>		<b>5,346,859</b>

AS PER OUR ATTACHED REPORT OF EVEN DATE FOR C. B. CHAUHAN & CO. CHARTERED ACCOUNTANTS (FIRM REGN. NO. 10/7967)



PLACE: MUMBAI  
DATED: 11.02.2022

*[Signature]*  
C. B. CHAUHAN  
PARTNER  
(MEM. NO. 00447)

*[Signature]*  
CHAIRMAN

*[Signature]*  
TRUSTEE

*[Signature]*  
TRUSTEE

*[Signature]*  
DEAN

For Y. M. T. DENTAL OPD

**Y. M. T. DENTAL OPD**  
**SCHEDULES FORMING PART OF THE BALANCE SHEET AS AT 31st MARCH 2021**

PARTICULARS	AMOUNT (Rs.)
<b>Schedule 1 :</b>	
<b>Sundry Creditors</b>	7,434
Advanced Biotech Products Pvt Ltd	74,353
Ganesh Binder	87,000
Geeta Enterprises	400,070
Orthoforce Technologies India Pvt Ltd	15,782
Parekh Integrated Services Pvt Ltd	227,079
Raj Enterprises	22,135
Renentech Laboratories Pvt Ltd	22,390
Vighnagar Enterprises	13,965
Ayushman Chemist	7,830
Health Plus Diagnostics	84,203
Illusion Dental Laboratory Pvt.Ltd.	36,368
Image Art	44,496
S D A Enterprises	14,000
Orthosystems	10,483
Aaradhya Enterprises	334,001
Bioline Dental Private Limited	48,397
Dio Digital Implant India Pvt Ltd	5,775
Global Dental Solutions	1,803
Solitaire Dental Laboratory	1,803
<b>TOTAL</b>	<b>1,457,564</b>
<b>Schedule 2:</b>	
<b>Bank Balances*</b>	
Abhyudaya Co-Op Bank Ltd. (Cd-401)	515,333
<b>TOTAL</b>	<b>515,333</b>
<b>Schedule 3:</b>	
<b>STAFF ADVANCE</b>	
Sunil Zambre	592
	592



**Y. M. T. DENTAL OPD**  
**SCHEDULES FORMING PART OF THE INCOME & EXPENDITURE AS**  
**31st MARCH 2021**

Particulars	AMOUNT
<b>Schedule No. 4</b>	
<b>Bank Interest / Commission / Charges</b>	135
Bank Charges	
<b>Total</b>	<b>135</b>
<b>Schedule No. 5</b>	
<b>Printing And Stationery</b>	36,214
Printing	
Other Stationary	10,483
<b>Total</b>	<b>46,697</b>
<b>Schedule No. 6</b>	
<b>Establishment Expenses</b>	
Water	5,489
<b>Total</b>	<b>5,489</b>
<b>Schedule No. 7</b>	
<b>Laboratory Material And Other Consumable For College</b>	
Pathology Material	555,044
Dental Material	8,715
Surgical Material -Dh	591,055
Dental Implant Material	227,964
X- Ray Expenses Dh	246,856
Labotory Material	30,000
Orthodontics Dental Material Expenses	5,250
COVID-19	
<b>Total</b>	<b>1,664,884</b>





**Y. M. T. DENTAL OPD**  
**SCHEDULES FORMING PART OF THE INCOME & EXPENDITURE AS**  
**31st MARCH 2021**

Particulars	AMOUNT
<b>Schedule No.8</b>	
<b>Hospital Expenses</b>	799,832
Service Charges / Hospital Waste	28,862
Monitoring Charges	<b>828,694</b>
<b>Schedule No. 9</b>	
<b>OPD Income</b>	389,185
Opd Income-Conservative Dept.	74,560
Opd Income -Dental Registration	470,370
Opd Income -Endo Dept.	164,720
Opd Income -O. Path	1,200,375
Opd Income -Ortho Dept.(P.G)	532,841
Opd Income- Os Dept.	76,529
Opd Income Pedo Dept.	998,895
Opd Income-Perio Dept.	133,170
Opd Income- Prostho Dept.	980,810
Opd Income-X-Ray Dept.	304,530
OPD INCOME CBCT	6,160
OPD INCOME - PUBLIC HEALTH DEPT	<b>5,332,145</b>
<b>Total</b>	<b>5,332,145</b>
<b>Schedule No. 10</b>	
<b>Other Income</b>	14,614
Sundry Balance Written Off	100
Misc. Income (College)	<b>14,714</b>
<b>Total</b>	<b>14,714</b>



DR. G. D. POL FOUNDATION  
YMT DENTAL COLLEGE AND HOSPITAL PG

BALANCE SHEET AND INCOME AND EXPENDITURE ACCOUNT AS ON 31ST MARCH, 2021.

**C. B. CHHAJED & CO.**  
CHARTERED ACCOUNTANTS

Electric Mansion, 5th Floor, Appasaheb Marathe Marg,  
Prabhadevi, Mumbai 400 025.

Tel. : 4344 5300

E-mail : [info@cbcandco.com](mailto:info@cbcandco.com)

Website : [www.cbcandco.com](http://www.cbcandco.com)

**Y. M. T. DENTAL COLLEGE AND HOSPITAL PG**

**BALANCE SHEET AS AT 31st MARCH 2021**

LIABILITIES		SCH	AMOUNT	ASSETS	SCH	AMOUNT	AMOUNT
<b>BRANCH/ DIVISION ACCOUNT</b> Dr G D Pol Foundation Trust			25,217,247	<b>FIXED ASSETS</b>	4		17,711,775
<b>CAUTION MONEY DEPOSIT</b> Balance as per last Balance sheet Add: Deposit received during the year Less: - Refunded during the year			4,985,500 1,026,500 (398,995)	<b>CASH &amp; BANK BALANCES</b> Cash in Hand (As Certified by the treasurer of the Trust) Balances with Banks	5		3,616 19,625
<b>CURRENT LIABILITIES &amp; PROVISIONS</b>				<b>CLOSING STOCK (As certified by the Trustees of trust)</b>			568,757
1	Sundry Creditors		23,415,667	<b>CURRENT ASSETS LOANS &amp; ADVANCES</b>			
2	Statutory Dues		26,917	Tuition Fees Receivable	6	2,383,527	
3	Provisions		844,751	Prepaid Expenses	7	2,178,991	
	Advance Tuition Fees		11,252,833	Other Current Assets		1,005,000	
	Bank Balances*		-	Staff Advance			
	(Represents credit balance in bank account)			Advances to Suppliers	8	147,386	5,714,904
	Other Current Liabilities		51,345				
	Fees received for next academic year			<b>INCOME &amp; EXPENDITURE</b>			
				Balance as per last balance sheet		52,622,854	
				less: Excess of Expenditure over income		(10,219,766)	
<b>Total</b>			<b>66,421,765</b>	<b>Total</b>			<b>66,421,765</b>

AS PER OUR ATTACHED REPORT OF EVEN DATE FOR Y. M. T. DENTAL COLLEGE AND HOSPITAL - PG INSTITUTE  
FOR C. B. CHHAJED & CO.  
CHARTERED ACCOUNTANTS  
(FIRM REGN. NO. 101796W)



PLACE : MUMBAI  
DATED : 15.02.2022

 C. B. CHHAJED PARTNER (MEM. NO. 009447)  
 CHAIRMAN  
 TRUSTEE  
 TRUSTEE  
 DEAN

**Y. M. T. DENTAL COLLEGE AND HOSPITAL PG**

**INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH 2021**

EXPENDITURE		SCH	AMOUNT	AMOUNT	INCOME	SCH	AMOUNT	AMOUNT
To	Opening Stock			1,300,687	College Income			
"	SALARY EXPENDITURE				Receipt From Students	28	65,016,424	
"	Salary - Teaching	9	13,929,199		Receipt From Others	29	94,432	65,110,856
"	Salary - Non-Teaching	10	7,719,841					
"	Stipend / Remuneration / Allowance To Interns	11	3,048,475		Closing Stock		568,757	568,757
"	Employee Benefit Expenses							
"	Remuneration / Professional Charges To Visiting Faculties			24,697,515				
"	<b>NON SALARY EXPENDITURE</b>							
"	Affiliation / Inspection	12	2,646,760					
"	Repairs And Maintenance	13	5,530,274					
"	Audit Fees	14	200,600					
"	Fee Regulating Authority Fees	15	37,000					
"	Advertisement	16	5,670					
"	Social Gathering / Functions Expenses Welfare	17	76,958					
"	Bank Interest / Commission / Charges	18	895,842					
"	Professional Charges	19	26,500					
"	Insurance							
"	Communication Expenses	20						
"	Depreciation	21	205					
"	Printing And Stationery	22	2,947,151					
"	Establishment Expenses	23	863,163					
"	Laboratory Material And Other Consumable For College	24	1,317,124					
"	Expenses Related To Students	25	10,418,756					
"	Magazine, Journals, Periodicals Etc Subscription	26	1,445,233					
"	Compensation for Premises	27	2,285,409					
"	Excess of income over expenditure transfer to Balancesheet			29,461,645				
				10,219,766				
	<b>TOTAL</b>			<b>65,679,613</b>	<b>TOTAL</b>			<b>65,679,613</b>

AS PER OUR ATTACHED REPORT OF EVEN DATE FOR Y. M. T. DENTAL COLLEGE AND HOSPITAL - PG INSTITUTE FOR C. B. CHHAJED & CO. CHARTERED ACCOUNTANTS (FIRM REGN. NO. 101796W)

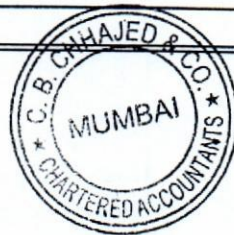


PLACE : MUMBAI  
DATED : 15.02.2022

  
 C. B. CHHAJED  
 PARTNER  
 (MEM. NO. 009447)  
 CHAIRMAN  
  
 TRUSTEE  
  
 TRUSTEE  
 DEAN

**Y. M. T. DENTAL COLLEGE AND HOSPITAL PG**  
**SCHEDULES FORMING PART OF THE BALANCE SHEET**  
**AS AT 31st MARCH 2021**

PARTICULARS	AMOUNT (Rs.)
<b>Schedule 1 :</b>	
<b>Sundry Creditors</b>	
A T Marketing	1,256,500
Chintamani Shukla	159,543
Dhiya Ventures	1,245,480
Hemang Doshi And Co.	1,985,890
Indreshkumar Tiwari	422,455
Piyush Ravariya	950,318
Sachin Vela Mera	922,725
A K Instruments	35,018
C B Chhajed & Co	371,450
Fujifilm India Pvt Ltd	35,913
Ganesh Binder	11,068
Hemlata Digital Photo Studio	16,634
Jaipur Electric & Hardware Stores	4,652,025
Prakash Chandra Lohar	99,000
Rhino International Agencies	1,865,262
Sai Dental	323,212
Shree Computers	62,775
Transasia Bio-Medicals Ltd	8,381
Vedika Enterprises	333,105
Ashmi Enterprises	7,450
Ayushman Chemist	1,576,570
Arestream Health India Pvt. Ltd	36,000
Wara Enterprises Total Event Managemant	164,140
Mage Art	37,226
Auli Enterprises	3,927,572
Agdamb Enterprises	117,529
Hree Suraj Enterprises	388,466
Aradhya Enterprises	1,595,927
Cosmos Medical Systems	50,000
Darshan Anand Engineering	6,000
D.D. Engineering	13,440
Guardian Services	249,567
Kasturi Creative	274,774
Konica Minolta Healthcare India Pvt. Ltd.	29,125
Mewar Caterers	148,257
Promis Dental System	36,870
<b>TOTAL</b>	<b>23,415,667</b>



**Y. M. T. DENTAL COLLEGE AND HOSPITAL PG**  
**SCHEDULES FORMING PART OF THE BALANCE SHEET**  
**AS AT 31st MARCH 2021**

PARTICULARS	AMOUNT (Rs.)
<b>Schedule 2 :</b>	
<b>Statutory Dues</b>	
Profession Tax A/C	2,325
Employer Contribution Providend Fund Payable	24,592
<b>TOTAL</b>	<b>26,917</b>
<b>Schedule 3 :</b>	
<b>Provisions</b>	
PROVISION FOR GRATUITY (COLLEGE)	531,781
STIPEND EXP PAYABLE	312,038
Expenses Payable	932
<b>TOTAL</b>	<b>844,751</b>
<b>Schedule 5 :</b>	
<b>Balances with Banks</b>	
Abhyudaya Co.Op.Bank- Cd 490	19,625
<b>TOTAL</b>	<b>19,625</b>
<b>Schedule 6 :</b>	
<b>Prepaid Expenses</b>	
Prepaid Expenses	616,991
Prepaid Consent Affiliation for Oral/rpso/pedo	300,000
Prepaid Exp.for Increase Intake in Pedo Dept	1,262,000
<b>TOTAL</b>	<b>2,178,991</b>
<b>Schedule 7 :</b>	
<b>Other Current Assets</b>	
University Fine Receivable	1,000,000
Muhs University Fine	5,000
<b>TOTAL</b>	<b>1,005,000</b>
<b>Schedule 8 :</b>	
<b>Advances to Suppliers</b>	
Mahalaxmi Painting Contractors Pvt Ltd	3,436
Chesa Dental Care Services Limited	75,000
Carestream Dental India Pvt.Ltd	68,950
<b>TOTAL</b>	<b>147,386</b>



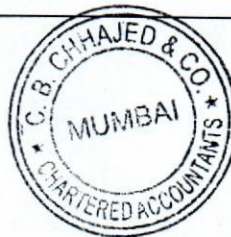
**Y. M. T. DENTAL COLLEGE AND HOSPITAL PG**  
**SCHEDULES FORMING PART OF THE INCOME & EXPENDITURE**  
**ASAT 31st MARCH 2021**

Particulars	Amount (Rs.)
<b>Schedule No. 9</b>	
<b>Salary - Teaching</b>	
Pay Teaching	13,564,201
College Of Contribution To Pf(Teaching)	350,398
Admin Charges(Teaching)	14,600
<b>Total</b>	<b>13,929,199</b>
<b>Schedule No. 10</b>	
<b>Salary - Non-Teaching</b>	
Non Teaching Incentive	645,100
Pay Non Teaching	4,096,701
College Of Contribution To Pf(Non Teaching)	241,781
Admin Charges(Non Teaching)	9,167
Gratuity Paid	63,855
Staff Welfare	204,488
Housekeeping Charges	1,395,500
Security Charges	1,023,915
Photography Expense	28,500
Telephone & Mobile Expenses	10,834
<b>Total</b>	<b>7,719,841</b>
<b>Schedule No. 11</b>	
<b>Stipend / Remuneration / Allowance To Interns</b>	
Stipend / Remuneration / Allowance To Interns	3,048,475
<b>Total</b>	<b>3,048,475</b>
<b>Schedule No. 12</b>	
<b>Affiliation / Inspection</b>	
Continuation Fees	1,025,000
Extention Fees	500,000
Inspection Expenses	26,760
Affiliation	500,000
Affiliation Increase Intake Fees	300,000
Inspection Fee	295,000
<b>Total</b>	<b>2,646,760</b>



**Y. M. T. DENTAL COLLEGE AND HOSPITAL PG**  
**SCHEDULES FORMING PART OF THE INCOME & EXPENDITURE**  
**ASAT 31st MARCH 2021**

Particulars	Amount (Rs.)
<b>Schedule No. 13</b>	
<b>Repairs And Maintenance</b>	
Repair & Maint ( Dental Chair ) Prosthodontics	370,000
Repair & Maint ( Dental Chair )Pedodontics Dept	325,000
Repair & Maint (Dental Chair ) Periodontics	262,500
Repair'S & Maint (Dental Chair )Oral Maxillofacial Surg	328,000
Repairs&Maint(Dental Chair)Conservative Dept.	299,200
Repair'S & Maint (Dental Chair )Orthodontics	97,500
Repair'S & Maint (Dental Chair ) Oral Surgery	205,000
Maintenance - Electrical & Hardware	1,100,525
Maintenance - Civil	102,259
Repair & Maint -Drainage & Plumbing	426,899
Lift Maintenance Charges	160,449
Repair & Maint -Instrument & Machinery	189,449
Repairs & Maint( Furniture & Fixture)	417,757
Computer Expenses	44,075
Amc- Instrument &Equipment	209,395
Amc- Internet	28,882
Repair & Maint(Dental Chairs Material)	221,958
Repair & Maint(Dental Chairs )	124,906
Repair & Maint ( Mechanic Working )	4,300
Painting Material	-
Repair & Maint( Computers )	63,250
Pest Control	548,970
<b>Total</b>	<b>5,530,274</b>
<b>Schedule No. 14</b>	
<b>Audit Fees</b>	
Audit Fee - College	200,600
<b>Total</b>	<b>200,600</b>
<b>Schedule No. 15</b>	
<b>Fee Regulating Authority Fees</b>	
Admissions Regulating Authority Fee	37,000
<b>Total</b>	<b>37,000</b>
<b>Schedule No. 16</b>	
<b>Advertisement</b>	
ADVERTISEMENT EXP ( STAFF REQRUITMENT)	5,670
<b>Total</b>	<b>5,670</b>





**Y. M. T. DENTAL COLLEGE AND HOSPITAL PG**  
**SCHEDULES FORMING PART OF THE INCOME & EXPENDITURE**  
**ASAT 31st MARCH 2021**

Particulars	Amount (Rs.)
<b>Schedule No. 17</b>	
<b>Social Gathering / Functions Expenses /Welfare</b>	
Student Sports Activities & Gymkhana Expenses	76,488
Programme Expenses	470
<b>Total</b>	<b>76,958</b>
<b>Schedule No. 18</b>	
<b>Bank Interest / Commission / Charges</b>	
Bank Charges	3,341
Interest On Cc	892,501
<b>Total</b>	<b>895,842</b>
<b>Schedule No. 19</b>	
<b>Professional Charges</b>	
Professional Fees	26,500
<b>Total</b>	<b>26,500</b>
<b>Schedule No. 20</b>	
<b>Communication Expenses</b>	
Postage Charges	205
<b>Total</b>	<b>205</b>
<b>Schedule No. 21</b>	
<b>Depreciation</b>	
Depreciation	2,947,151
<b>Total</b>	<b>2,947,151</b>
<b>Schedule No. 22</b>	
<b>Printing And Stationery</b>	
Printing	37,465
Other Stationary	812,044
Cartridge & Toner	13,654
<b>Total</b>	<b>863,163</b>
<b>Schedule No. 23</b>	
<b>Establishment Expenses</b>	
Electricity	518,606
Water	13,721
Security, Watchman Agency Etc	784,797
<b>Total</b>	<b>1,317,124</b>



**Y. M. T. DENTAL COLLEGE AND HOSPITAL PG**  
**SCHEDULES FORMING PART OF THE INCOME & EXPENDITURE**  
**ASAT 31st MARCH 2021**

Particulars	Amount (Rs.)
<b>Schedule No. 24</b>	
<b>Laboratory Material And Other Consumable For College</b>	
Laboratory Material	777,606
Consumables, Chemicals Etc.	200,966
Dental Material	6,572,237
Surgical Material	1,216,894
Pathology Material	226,447
COVID 19	1,424,606
<b>Total</b>	<b>10,418,756</b>
<b>Schedule No. 25</b>	
<b>Expenses Related To Students</b>	
Misc. Expenses	53,957
Stamp Duty/Notary/Franking/Fine	650
Travelling Expenses	3,500
Exam Expenses	321,870
P.G. Guide Fees	1,500
Typing & Xerox Expenses	100
Petrol & Fuel Expenses	113,070
Internet Charges	15,407
Cleaning Material	935,179
<b>Total</b>	<b>1,445,233</b>
<b>Schedule No. 26</b>	
<b>Magazine, Journals, Periodicals Etc Subscription</b>	
Books & Journals	2,285,409
<b>Total</b>	<b>2,285,409</b>
<b>Schedule No. 27</b>	
<b>Rent</b>	
Compensation for Premises	765,000
<b>Total</b>	<b>765,000</b>
<b>Schedule No. 28</b>	
<b>Receipt From Student</b>	
Admission Cancellation	10,500
Misc. Income (College)	924
HOSPITAL FEE	33,000
PHD FEE	66,000
LIBRARY FEES	16,500
Tution Fee	62,863,567
Tution Fee (Development fee)	2,025,933
<b>Total</b>	<b>65,016,424</b>
<b>Schedule No. 29</b>	
<b>Receipt From Others</b>	
Sundry Balance Written Off	94,432
<b>Total</b>	<b>94,432</b>



DR. G. D. POL FOUNDATION  
YMT DENTAL COLLEGE AND HOSPITAL UG

BALANCE SHEET AND INCOME AND EXPENDITURE ACCOUNT AS ON 31ST MARCH, 2021

**C. B. CHHAJED & CO.**  
CHARTERED ACCOUNTANTS

Electric Mansion, 5th Floor, Appasaheb Marathe Marg,  
Prabhadevi, Mumbai 400 025.

Tel. : 4344 5300

E-mail : info@cbchajed.com

**Y. M. T. DENTAL COLLEGE AND HOSPITAL UG**

**BALANCE SHEET AS AT 31ST MARCH 2021**

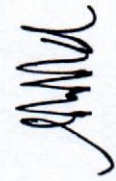
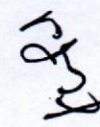


LIABILITIES		SCH	AMOUNT	AMOUNT	ASSETS		SCH	AMOUNT	AMOUNT
<b>BRANCH/ DIVISION ACCOUNT</b> Dr G D Pol Foundation Trust				192,752,606	<b>FIXED ASSETS</b>		6		18,730,522
<b>CAUTION MONEY DEPOSIT</b> Balance as per last Balance Sheet Add: Deposit received during the year Less: - Refunded during the year			9,353,996 2,570,000 595,000	11,328,996	<b>CASH &amp; BANK BALANCES</b> Cash in Hand (As Certified by the treasurer of the Trust) Balances with Banks		7	15,254 3,570,184	3,585,438 497,664
<b>CURRENT LIABILITIES &amp; PROVISIONS</b>					<b>CLOSING STOCK (As certified by the Trustees of trust)</b>				
1	Sundry Creditors		19,144,983		<b>CURRENT ASSETS</b>				
2	Statutory Dues		755,473		Tuition Fees Receivable		8	66,029,168	
3	Provisions		8,543,281		Deposits		9	805,082	
	Freeship & Scholarship		2,569,157		Prepaid Expenses		10	129,597	
	Advance Tuition Fees		89,790,358		Advances to Suppliers			49,360	
4	Bank Balances*		5,418,951		Other Current Assets			-	
(Represents credit balance in bank account)					Staff Advances		11	287,529	67,300,736
5	Other Current Liabilities		5,177,956						
	Fees received for next academic year		7,659,214	139,059,373	<b>INCOME &amp; EXPENDITURE</b>				
<b>TOTAL</b>				<b>343,140,975</b>	Balance as per last balance sheet			241,999,049	253,026,615
					Add: Excess of Expenditure over Income			11,027,566	
					<b>TOTAL</b>				<b>343,140,975</b>

FOR Y. M. T. DENTAL COLLEGE AND HOSPITAL- U.G.

AS PER OUR ATTACHED REPORT OF EVEN DATE  
FOR C. B. CHHAJED & CO.  
CHARTERED ACCOUNTANTS  
(FIRM REGN. NO. 101796W)



PLACE : MUMBAI  
DATED : 15.02.2022

 CHAIRMAN  
 TRUSTEE  
 TRUSTEE  
 DEAN

Y. M. T. DENTAL COLLEGE AND HOSPITAL UG

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2021

EXPENDITURE	SCH	AMOUNT	AMOUNT	AMOUNT	INCOME	SCH	AMOUNT	AMOUNT
To Opening Stock			927,029		By College Income			
" <u>SALARY EXPENDITURE</u>					" Receipt From Students	32	102,175,783	
" Salary - Teaching	12	47,355,507			" Receipt From Others	33	126,676	102,302,459
" Salary - Non-Teaching	13	28,589,579						
" Other Allowances to Staff	14	641,892						
" Remuneration / Professional Charges to Visiting Faculties	15	1,440,000						
" Stipend / Remuneration / Allowance to Interns	16	523,200	78,550,178					
" <u>NON SALARY EXPENDITURE</u>					" Closing Stock			497,664
" Affiliation / Inspection	17	1,463,293						
" Insurance	18	16,827						
" Repairs and Maintenance	19	10,064,230						
" Audit Fees	20	591,770						
" Fee Regulating Authority Fees	21	35,000						
" Advertisement	22	60,738						
" Social Gathering / Functions Expenses /Welfare	23	120,171						
" Bank Interest / Commission / Charges	24	2,681,513						
" Professional Charges	25	211,900						
" Communication Expenses	26	183,109						
" Printing and Stationery	27	1,455,530						
" Establishment Expenses	28	3,719,019						
" Laboratory Material and Other Consumable for College	29	5,789,612						
" Expenses Related to Students	30	2,243,202						
" Depreciation		2,714,570			" Excess of Expenditure over Income transfer to Balancesheet			11,027,566
" Magazine, Journals, Periodicals Etc Subscription			34,350,483					
" Compensation for Premises	31	3,000,000						
Total			113,827,690		Total			113,827,690

AS PER OUR ATTACHED REPORT OF EVEN DATE FOR Y. M. T. DENTAL COLLEGE AND HOSPITAL-U.G.






FOR C. B. CHHAJED & CO.

CHARTERED ACCOUNTANTS

(FIRM REGM. NO. 101796W)



PLACE : MUMBAI  
DATED : 15.02.2022

 PARTNER  
 CHAIRMAN  
 TRUSTEE  
 TRUSTEE  
 DEAN

(MEM. NO. 009447)

**Y. M. T. DENTAL COLLEGE AND HOSPITAL UG**

**SCHEDULES FORMING PART OF THE BALANCE SHEET AS AT 31ST MARCH 2021**

PARTICULARS	AMOUNT (Rs.) 2021
<b>Schedule 1 :</b>	
<b>Sundry Creditors</b>	
Biomedex Corporation Of India	37,989
C B Chhajed & Co	552,500
Ganesh Binder	21,468
Hotel Three Star Pvt Ltd	10,645
Jaipur Electric & Hardware Stores	2,558,369
Kokan Transport	65,410
Mahalaxmi Painting Contractors Pvt Ltd	14,203
Mahavir Ceramic	288,988
Md Fire World	2,925
Mumbai Waste Management Ltd	161,740
Pionec Electronic Systems	14,070
Prakash Chandra Lohar	198,000
Rohit Enterprises	210,538
Sagar Maintenance	10,728
Sahara Furnishing	146,375
Sajawat Enterprises	37,878
Shree Computers	114,633
Shree Ganesh Cleaners	49,127
Shree Narayani Travels	4,893
Shree Sairam Gas Agency	6,092
Shubh Gases	8,454
Super Plywood	923,720
Tel No 27744429 Dental Office	380
Tel No 27744427 Fax	380
Tel No 27744403 Admission	361
Tel No 27744405 Dean	362
Tel No 27744409 Store	362
Tel No 27744412 (Committy Room)	361
Umesh Mishra Traders	131,685
Vedika Enterprises	1,849,156
Ayushman Chemist	1,344,640
Ramdas Gite Garden Service	254,080
Shree Siddhanath Mess & Milk Product	6,912
Illusion Dental Laboratory Pvt.Ltd.	50,000
Aspirax Life Science	481,849
Image Art	51,435
Mauli Enterprises	2,380,205
Gurukrupa Food Management & Catering Service	61,267
Jagdamb Enterprises	2,710,684
Shree Suraj Enterprises	723,559
Computer Plus	2,100
Aaradhya Enterprises	1,353,301
Mewar Caterers	252,053
Dr Arun Baviskar (Dental)	400
Dr. Swati Kulkarni (Dental) - S	20,640
Ark Enterprises	16,040
Balaji Gore	99,793



**Y. M. T. DENTAL COLLEGE AND HOSPITAL UG**

**SCHEDULES FORMING PART OF THE BALANCE SHEET AS AT 31ST MARCH 2021**

PARTICULARS	AMOUNT (Rs.) 2021
Bashir Mujawar 9773012776	900
Bvm Infotech	11,783
Cool Care	1,764
Cortex Dental Implants Pvt Ltd	59,766
Dent Arts	1,000
Guardian Services	456,571
Jay Jagannath Krupa Construction Work	2,500
Kasturi Creative	481,521
Osem Industrial Solution Pvt Ltd	211,242
Pooja Ladies Tailor	660
Print Plus	2,500
Printx	4,769
Rambhao Nawadkar 8669045792	900
Ramhari Ghadge 9773012774	900
Rentokil Initial Hygiene India Pvt Ltd	76,890
Subhash Salunkhe 7506778380	900
Suhas Goankar 9867117765	1,890
Swati Karande 9167530124	900
Tel-Ishwer Jadhav -9167002245	1,800
Tel.Mrs. Pratiksha Loke (Tel:9323895259)	1,500
Think Monk Info Llp	24,000
Vandana Electronoc	5,145
Vikram Jadhav 9702800320	900
V. M. Scientific	563,532
<b>TOTAL</b>	<b>19,144,983</b>
<b>Schedule 2 :</b>	
<b>Statutory Dues</b>	
Profession Tax A/C	41,175
Employer Contribution Providend Fund Payable	714,298
<b>TOTAL</b>	<b>755,473</b>
<b>Schedule 3 :</b>	
<b>Provisions</b>	
Incentive Payable Staff	6,000
Provision For Gratuity (College)	8,396,578
Salary Payable (Teaching Staff)	32,500
Stipend Exp Payable	72,000
Dr.Malvika Roy Pf	1,275
Expenses Payable	35,000
Rasika Shinde Pf	(36)
Shrutika Dandekar Pf	(36)
<b>TOTAL</b>	<b>8,543,281</b>



**Y. M. T. DENTAL COLLEGE AND HOSPITAL UG**

**SCHEDULES FORMING PART OF THE BALANCE SHEET AS AT 31ST MARCH 2021**

PARTICULARS	AMOUNT (Rs.) 2021
<b>Schedule 4 :</b>	
<b>Bank Balances*</b>	
Abhyudaya Co.Op.Bank Cd-480 Kharghar	5,418,951
<b>TOTAL</b>	<b>5,418,951</b>
<b>Schedule 5 :</b>	
<b>Other Current Liabilities</b>	
Exam Fee Refund To Student	5,800
Muhs-Registration Fee	(500)
Exam Expenses - Dean ( P.G)	154,437
Exam Expenses - Dean Practical	139,685
Exam Expenses - Dean Theory	170,145
Cap Exam Dean/Principal	60,014
Trt Sci Vistas Scientific Programme	188,885
Cm- Bharati Madane	50,000
Cm- Dr. Nikita Balaji Goli	50,000
Cm- Dr Pallavi Shethar Jambure	50,000
Cm- Dr. Sonali Subhash Jadhav	50,000
Cm - Madhurani R Kalhole	50,000
Cm- Minal Jagtap	50,000
Cm - Prachi D Khandare	50,000
Cm- Shradha Gharat	50,000
Cm- Sonawane Mithila Vishwas	50,000
Deposit- Aishwarya Santosh Jage Implant 20-21	50,000
Deposit- Akanksha Sengupta Implant 19-20	50,000
Deposit- Ankita Kashinath Istalkar Impalnt 18-19	50,000
Deposit- Ankita Sidhpura Implant 19-20	50,000
Deposit Ankushrao Amruta Tanaji Implant 19-20	50,000
Deposit - Anushree Kulkarni	50,000
Deposit- Ashni Vash Mehta	50,000
Deposit- Bhadane Nivedita Vaibhav Implant 18-19	50,000
Deposit - Deepali Patekar	50,000
Deposit-Dewalwar Karuna Vishal Implant 19-20	50,000
Deposit - Digesh Patel Implant 18-19	50,000
Deposit- Dr. Shubha Sharma	50,000
Deposit Gandhi Manali Y.Implant 19-20	50,000
Deposit-Gandhoke Harpreet Kaur Implant 18-19	50,000
Deposit-Harshad Kumar Tippanawar Implant 17-18	75,000
Deposit -Illusion Laboratory	(300,000)
Deposit Kedar Khedekar Implant 19-20	50,000
Deposit- Kiran Rajeshwar Harnate Implant 18-19	50,000
Deposit Luv Anil Pacnnekar Implant 19-20	50,000
Deposit- Mehta Mansi Bharat Implant 19-20	50,000
Deposit - Monika Shende -Implant 19-20	50,000
Deposit-Naval Jagannath Ghule -Implant 19-20	50,000
Deposit Payal Agarwal Implant 19-20	50,000
Deposit Pinate Snehal Shivaji Reddy 19-20	50,000
Deposit - Pooja Rajendra Pagare Implant 20-21	50,000





**Y. M. T. DENTAL COLLEGE AND HOSPITAL UG**

**SCHEDULES FORMING PART OF THE BALANCE SHEET AS AT 31ST MARCH 2021**

PARTICULARS	AMOUNT (Rs.) 2021
Deposit Prashanti Nilapwar Implant 19-20	50,000
Deposit Pratiksha Gautam Puri Implant 19-20	50,000
Deposit Radhika Shah Implant 19-20	50,000
Deposit Ramesh Powalkar 19-20	50,000
Deposit Richa Prasad Bhangе Implant 19-20	50,000
Deposit Riddhi H. Thakkar Implant 19-20	50,000
Deposit Rutuja Luktuke 19-20	50,000
Deposit Rutuja Omkar Implant 19-20	50,000
Deposit- Rutuja S. Bhoi Implant 18-19	50,000
Deposit Rutuja S. Patil Implant 19-20	50,000
Deposit- Sandip Punamchandra Lad Implant 18-19	50,000
Deposit Sayli Pradhan Implant 19-20	50,000
Deposit - Sheetal Bornare	50,000
Deposit- Sheetal S Neyyan	50,000
Deposit Shilpa Abhijeet Torgalkar Implant 19-20	50,000
Deposit- Shivani J. Rane Implant 18-19	50,000
Deposit- Shraddha Ameya Lokhande Implant 20-21	50,000
Deposit- Sneha Surapalli	50,000
Deposit - Sunayana Satish Ambure- Implant 19-20	50,000
Deposit - Sunita P.Kakade Implant 19-20	50,000
Deposit - Surburlwad Dhanashree	100,000
Deposit- Vishakha Dalvi	50,000
Dr. Sarang Nalawade (S)	64,750
Dr.Vasant Sawant	46,250
Foreign Grant	1,780,302
Gym Deposit- Student	8,500
Nss Camp (20-21 )	6,220
Yarst -Annual Research & Scinetific Progm.	28,468
<b>TOTAL</b>	<b>5,177,956</b>
<b>Schedule 7 :</b>	
<b>Balances with Banks</b>	
Bank Of India 012420110000141 -Dean	78,351
Bank Of India A/C No-012410110006827 Exam	482,477
Abhyudaya Co-Op Bank Ltd 3245 (Scientif	157,413
Bank Of India (A/C No.012410110005694)	705,992
Bank Of India- A/C-011621100005380 Cbd	199,265
Abhudaya Co.Op Bank Cd-542	40,890
Abhyudaya Co.Op.Bank-4635 Exam	39,606
Bank Of lindia A/C No. 012410110011496	199
Abhyudaya Co Op Bank 112004(Cbd Belapur)	147,619
Axis Bank-(919010067717882 Kharghar	1,616,208
Assc Isp Colloquium -Sb/5131 Abhyu	50,171
Nss Unit Ymt Dental College (2546)	15,982
056021100000632 (Yarst)	36,010
<b>TOTAL</b>	<b>3,570,184</b>



**Y. M. T. DENTAL COLLEGE AND HOSPITAL UG**

**SCHEDULES FORMING PART OF THE BALANCE SHEET AS AT 31ST MARCH 2021**

PARTICULARS	AMOUNT (Rs.) 2021
<b>Schedule 8 :</b>	
<b>Deposits</b>	
Gas Cylinder Deposit	48,675
Telephone Deposit	7,008
Security Deposit(Mumbai Waste Management)	749,399
<b>TOTAL</b>	<b>805,082</b>
<b>Schedule 9 :</b>	
<b>Prepaid Expenses</b>	
Pre Paid Expenses	129,597
<b>TOTAL</b>	<b>129,597</b>
<b>Schedule 10 :</b>	
<b>Advances to Suppliers</b>	
C B CHHAJED & CO -EXAM	11,800
KETAKI PRAKASHAN PVT. LTD.	22,500
PARAS TRADING CO.	14,160
SAI DENTAL	900
<b>TOTAL</b>	<b>49,360</b>
<b>Schedule 11 :</b>	
<b>Staff Advance</b>	
Suhas Gaoukar	13,788
Abhijeet Lalaso Dandawate	7,500
Dr.Dnyaneshwari Kulkarni Pf	739
Dr. Tejas Pol	8,634
Kanchan Gopakumar	165,500
Mrs. Sangita Patil	70,000
Mrs. Sonali Swanand Sawant	6,000
Ms. Pratiksha Pokal	2,000
Rasika Shinde	264
Shrutika Dandekar	264
Sujata Sunil Todankar	1,000
Tulsidas Lokhande	7,840
Vikram Jadhav	4,000
<b>TOTAL</b>	<b>287,529</b>



**Y. M. T. DENTAL COLLEGE AND HOSPITAL UG**

**SCHEDULES FORMING PART OF THE INCOME & EXPENDITURE AS  
AT 31ST MARCH 2021**

Particulars	Amount (Rs) 2021
<b>Schedule No. 12</b>	
<b>Salary - Teaching</b>	
Pay Teaching	45,097,644
Teaching Incentive	217,880
College of Contribution to PF(Teaching)	1,962,638
Admin Charges(Teaching)	77,345
<b>Total</b>	<b>47,355,507</b>
<b>Schedule No. 13</b>	
<b>Salary - Non-Teaching</b>	
Pay Non Teaching	19,209,074
Non Teaching Incentive	12,000
Adhoc Non Teaching Salary	631,600
College of Contribution to PF(Non Teaching)	1,673,795
Admin Charges(Non Teaching)	67,625
Leave Enhancement	22,760
Gratuity Paid	1,385,890
Housekeeping Charges	2,573,500
Security Charges	2,559,789
Temporary Staff Salary	46,380
Gardening Labour	384,000
Civil Labour	16,162
Mechanic Labour	7,004
<b>Total</b>	<b>28,589,579</b>
<b>Schedule No. 14</b>	
<b>Other Allownces to Staff</b>	
Staff Welfare	442,587
Uniform Expenses	1,910
Maintenace ( Staff Vehicle)	470
Repairs & Maintenace (Vehicle)	110,239
CONVEYANCE (Non-Teaching Staff)	50
Employee Compensation	30,000
Vehicle Tax	27,579
STAFF WLEFARE - TEACHING	29,057
<b>Total</b>	<b>641,892</b>



**Y. M. T. DENTAL COLLEGE AND HOSPITAL UG**

**SCHEDULES FORMING PART OF THE INCOME & EXPENDITURE AS  
AT 31ST MARCH 2021**

Particulars	Amount (Rs) 2021
<b>Schedule No. 15</b> <b>Remuneration / Professional Charges to Visiting Faculties</b>	
Remuneration / Professional Charges To Visiting Faculties /Honorary	1,440,000
<b>Total</b>	<b>1,440,000</b>
<b>Schedule No. 16</b> <b>Stipend / Remuneration / Allowance to Interns</b>	
Stipend / Remuneration / Allowance To Interns	523,200
<b>Total</b>	<b>523,200</b>
<b>Schedule No. 17</b> <b>Affiliation / Inspection</b>	
Affiliation Fee	69,328
Continuation Fees	769,328
Inspection Fee	295,000
Implant Continuation Fee	200,000
Inspection Expenses	79,637
Fellowship Course	50,000
<b>Total</b>	<b>1,463,293</b>
<b>Schedule No. 18</b> <b>Insurance</b>	
Insurance ( Vehicle)	16,827
<b>Total</b>	<b>16,827</b>
<b>Schedule No. 19</b> <b>Repairs and Maintenance</b>	
Maintenance - Electrical & Hardware	3,212,721
Maintenance - Civil	1,799,862
Repair & Maint -Drainage & Plumbing	723,843
Lift Maintenance Charges	131,795
Repair & Maint -Instrument & Machinery	204,990
Repairs & Maint( Furniture & Fixture)	1,723,764
Computer Expenses	155,148
Repairs & Maint- Computer	134,798
AMC- Instrument &Equipment	95,052
AMC- Internet	86,646
Repair & Maint -A.C.	213,963
Repair & Maint ( Dental Chair ) Prosthodontics	197,006
Repair & Maint ( Dental Chair )Pedodontics Dept	161,424
Repair & Maint (Dental Chair ) Periodontics	210,453



**Y. M. T. DENTAL COLLEGE AND HOSPITAL UG**

**SCHEDULES FORMING PART OF THE INCOME & EXPENDITURE AS  
AT 31ST MARCH 2021**

Particulars	Amount (Rs) 2021
Repair & Maint(Dental Chairs Material)	596,031
Repairs&Maint(Dental Chair)Cons Dep.	154,698
Repair'S & Maint (Dental Chair )Ortho	141,246
Repairs & Maint( Gas)	114,367
Painting Matrial	(254,401)
Repairs& Maint - Dental Chair ( O.S.)	127,794
Repairs & Maint ( Office & Other Equipment)	105,498
Repairs & Maint	9,487
Painting Charges	720
Repair & Maint( Office Chair)	17,325
<b>Total</b>	<b>10,064,230</b>
<b>Schedule No. 20</b>	
<b>Audit Fees</b>	
Audit Fee - College	591,770
<b>Total</b>	<b>591,770</b>
<b>Schedule No. 21</b>	
<b>Fee Regulating Authority Fees</b>	
Admissions Regulating Authority Fee	35,000
<b>Total</b>	<b>35,000</b>
<b>Schedule No. 22</b>	
<b>Advertisement</b>	
Advertisement For Recruitment Of Staff For The College	43,008
Advertisement Expenses	17,730
<b>Total</b>	<b>60,738</b>
<b>Schedule No. 23</b>	
<b>Social Gathering / Functions Expenses /Welfare</b>	
Students Gathering Expenses	(299,976)
TII Workshop Programme	(31,966)
Student Sports Activities & Gymkhana Expenses	113,258
Guest Welfare	1,358
Programme Expense	5,555
<b>Total</b>	<b>(211,771)</b>



**Y. M. T. DENTAL COLLEGE AND HOSPITAL UG**

**SCHEDULES FORMING PART OF THE INCOME & EXPENDITURE AS  
AT 31ST MARCH 2021**

Particulars	Amount (Rs) 2021
<b>Schedule No. 24</b>	
<b>Bank Interest / Commission / Charges</b>	
Bank Charges	4,011
Interest On Cc	2,677,502
<b>Total</b>	<b>2,681,513</b>
<b>Schedule No. 25</b>	
<b>Professional Charges</b>	
Professional Fees	211,900
<b>Total</b>	<b>211,900</b>
<b>Schedule No. 26</b>	
<b>Communication Expenses</b>	
Internet Charges	50,111
Telephone, Fax Charges	121,279
Postage Charges	4,887
WEB SITE INTERNET	6,832
<b>Total</b>	<b>183,109</b>
<b>Schedule No. 27</b>	
<b>Printing and Stationery</b>	
Printing	132,340
Other Stationary	1,286,398
Cartridge & Toner	36,792
<b>Total</b>	<b>1,455,530</b>
<b>Schedule No. 28</b>	
<b>Establishment Expenses</b>	
Electricity	1,985,378
Water	49,396
Gardening	7,080
Security, Watchman Agency Charges	1,677,165
<b>Total</b>	<b>3,719,019</b>



**Y. M. T. DENTAL COLLEGE AND HOSPITAL UG**

**SCHEDULES FORMING PART OF THE INCOME & EXPENDITURE AS  
AT 31ST MARCH 2021**

Particulars	Amount (Rs) 2021
<b>Schedule No. 29</b>	
<b>Laboratory Material and Other Consumable for College</b>	
Laboratory Material	578,301
Consumables, Chemicals Etc.	222,865
Dental Material	1,334,445
Surgical Material	2,117,463
Laboratory & Dental Material	197,791
COVID 19	1,338,747
<b>Total</b>	<b>5,789,612</b>
<b>Schedule No. 30</b>	
<b>Expenses Related to Students</b>	
Anatomy Expenses	87,200
Administrative Expenses	5,413
Stamp Duty/Notary/Franking/Fine	28,450
Conveyance Expenses	24,551
Travelling Expenses	14,522
cleaning Expenses	41,095
Exam Expenses	216,973
Typing & Xerox Expenses	155,216
Miscellaneous Expenses	180,948
Book Binding Exp.	728
Petrol & Fuel Expenses	362,150
Shifting & Transport Expense	12,200
Free Medical Camp Expenses	1,522
Approval For Teachers	90,000
Pest Control	194,685
fire Tank Cleaning	20,768
Water Tank Cleaning	56,500
Cleaning Material	988,800
Student Related Expenses	48,000
ISP PERIO UG CONVENTION PROGRAMME	45,423
<b>Total</b>	<b>2,575,144</b>
<b>Schedule No. 31</b>	
<b>Compensation for Premises</b>	
Rent for College Building Paid to Trust	3,000,000
<b>Total</b>	<b>3,000,000</b>



**Y. M. T. DENTAL COLLEGE AND HOSPITAL UG**

**SCHEDULES FORMING PART OF THE INCOME & EXPENDITURE AS  
AT 31ST MARCH 2021**

Particulars	Amount (Rs) 2021
<b>Schedule No. 32</b>	
<b>Receipt From Student</b>	
Sundry Balance W/O	180,848
Admission Cancellation	78,000
Income For Breakage (Student)	7,500
Library Fine	6,485
Misc. Income (College)	53,575
Recommendation Letter Fee	8,200
Transcript Fees	2,700
Tuition Fee	97,624,075
Tuition Fee (Repeater)	33,600
Internship (NOC) Certificate	4,500
TUITION FEE ( DEVLOPMENT FEE )	4,176,300
<b>Total</b>	<b>102,175,783</b>
<b>Schedule No. 33</b>	
<b>Reciept From Others</b>	
Bank Interest	93,868
Discount Allowed	8
Scrap Sale	32,800
<b>Total</b>	<b>126,676</b>





BALANCE SHEET AS AT 31st MARCH 2022

LIABILITIES	SCH	AMOUNT	AMOUNT	AMOUNT	ASSETS	SCH	AMOUNT	AMOUNT
<b>CURRENT LIABILITIES &amp; PROVISIONS</b>					<b>FIXED ASSETS</b>			987,161
Sundry Creditors	1	2,687,616			<b>BRANCH/ DIVISION ACCOUNT</b>			25,517,364
Bank Balances*	2	126,022		2,813,638	Dr G D Pol Foundation Trust			
<i>(Represents credit balance in bank account)</i>					<b>CURRENT ASSETS</b>			
<b>INCOME &amp; EXPENDITURE</b>					Pre Paid Expenses	3		19,000
Balance as per last balance sheet			19,883,581					
Add: Excess of Expenditure over income			3,826,306	23,709,887				
<b>TOTAL</b>				<b>26,523,525</b>	<b>TOTAL</b>			<b>26,523,525</b>

AS PER OUR ATTACHED REPORT OF EVEN DATE  
FOR C. B. CHHAJED & CO.  
CHARTERED ACCOUNTANTS  
(FIRM REGN. NO. 101796W)



PLACE : MUMBAI  
DATED :

For Y. M. T. DENTAL OPD

*[Signature]* CHAIRMAN  
*[Signature]* TRUSTEE  
*[Signature]* TRUSTEE  
*[Signature]* DEAN

**Y. M. T. DENTAL OPD**

**INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH 2022**

<u>EXPENDITURE</u>	<u>SCH</u>	<u>AMOUNT</u>	<u>AMOUNT</u>	<u>AMOUNT</u>	<u>INCOME</u>	<u>SCH</u>	<u>AMOUNT</u>
To					By Hospital Income		
<b>NON SALARY EXPENDITURE</b>					OPD Income	12	11,172,761
" Bank Interest / Commission / Charges	4	596			Other Income	13	143,435
" Printing And Stationery	5	129,511					
" Establishment Expenses	6	8,170					
" Communication Expenses	7	2,613					
" Repairs & Maintenance	8	2,569					
" Depreciation		173,994					
" Laboratory Material And Other Consumable For College	9	4,025,352					
" Hospital Expenses	10	2,180,997					
" Compensation for Premises	11	470,625					
" GST Expenses		495,463		7,489,890			
" Excess of Income Over Expenditure transfer to Balancesheet				3,826,306			
<b>Total</b>				<b>11,316,196</b>	<b>Total</b>		<b>11,316,196</b>

For Y. M. T. DENTAL OPD

AS PER OUR ATTACHED REPORT OF EVEN DATE  
FOR C. B. CHHAJED & CO.  
CHARTERED ACCOUNTANTS  
(FIRM REGN. NO. 101796W)






PLACE : MUMBAI  
DATED :

C. B. CHHAJED  
PARTNER  
(MEM. NO. 009447)

CHAIRMAN

TRUSTEE

TRUSTEE

DEAN



Y. M. T. DENTAL OPD

SCHEDULES FORMING PART OF THE BALANCE SHEET  
AS AT 31st MARCH 2022

PARTICULARS	AMOUNT (Rs.)
<b>Schedule No. 1</b>	
<b>Sundry Creditors</b>	
Anesh Binder	74,353
Eeta Enterprises	123,000
Rthoforce Technologies India Pvt Ltd	173,712
Aj Enterprises	587,736
Enentech Laboratories Pvt Ltd	24,754
Ogi Enterprises	129,024
Yushman Chemist	677,336
Mage Art	140,464
D A Enterprises	55,974
Ntal Private Limited	458,100
L Implant India Pvt Ltd	90,656
Are India Pvt Ltd	152,506
<b>TOTAL</b>	<b>2,687,616</b>
<b>Schedule No. 2</b>	
<b>Bank Balances*</b>	
Abhyudaya Co-Op Bank Ltd. (Cd-401)	126,022
<b>TOTAL</b>	<b>126,022</b>
<b>Schedule No. 3</b>	
<b>Pre Paid Expenses</b>	
Pre Paid Expenses	19,000
	<b>19,000</b>



Y. M. T. DENTAL OPD

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2022

DETAILS OF FIXED ASSETS AS ON 31ST MARCH, 2022									
SR. NO.	NAME OF ASSET	RATE	OPENING W.D.V. AS ON 01.04.2021	ADDITION		TOTAL AS ON 31.03.2022	DEPRECIATION FOR THE YEAR	NET W.D.V. AS ON 31.03.2022	
				BEFORE 180 DAYS	AFTER 180 DAYS				
A	PLANT & MACHINERY	15%	441,915	-	-	441,915	66,287	375,628	
	LAB., OFFICE & HOSPITAL EQUIPMENT		691,331	-	-	691,331	103,700	587,631	
	LAB INSTRUMENT		1,133,246	-	-	1,133,246	169,987	963,259	
Total (A)									
B	PLANT & MACHINERY	40%	4,055	-	-	4,055	1,622	2,433	
	COMPUTER		4,055	-	-	4,055	1,622	2,433	
	Total (B)								
C	FURNITURE & FIXTURES	10%	23,854	-	-	23,854	2,385	21,469	
	FURNITURE & FIXTURES.		23,854	-	-	23,854	2,385	21,469	
	Total (C)								
Total (A+B+C)			1,161,155	-	-	1,161,155	173,994	987,161	



**Y. M. T. DENTAL OPD**

**SCHEDULES FORMING PART OF THE INCOME & EXPENDITURE AS  
31st MARCH 2022**

Particulars	AMOUNT
<b>Schedule No. 4</b>	
<b>Bank Interest / Commission / Charges</b>	
Bank Charges	596
<b>Total</b>	<b>596</b>
<b>Schedule No. 5</b>	
<b>Printing And Stationery</b>	
Printing	129,511
<b>Total</b>	<b>129,511</b>
<b>Schedule No. 6</b>	
<b>Establishment Expenses</b>	
Water	8,170
<b>Total</b>	<b>8,170</b>
<b>Schedule No. 7</b>	
<b>Communication Expenses</b>	
Internet Charges	1,451
Telephone, Fax Charges	1,162
<b>Total</b>	<b>2,613</b>
<b>Schedule No. 8</b>	
<b>Repairs &amp; Maintenance</b>	
Maintenance - Civil	1,052
Repair & Maint -Drainage & Plumbing	883
Repairs & Maint	634
<b>Total</b>	<b>2,569</b>



**Y. M. T. DENTAL OPD**

**SCHEDULES FORMING PART OF THE INCOME & EXPENDITURE AS  
31st MARCH 2022**

Particulars	AMOUNT
<b>Schedule No. 9</b>	
<b>Laboratory Material And Other Consumable For College</b>	
Laboratory Material	351,474
Dental Material	1,264,633
Surgical Material	514,218
Dental Implant Material	1,135,420
X- Ray Expenses	641,499
Covid-19	118,108
<b>Total</b>	<b>4,025,352</b>
<b>Schedule No. 10</b>	
<b>Hospital Expenses</b>	
Service Charges / Hospital Waste	2,127,220
Monitoring Charges	53,777
<b>Total</b>	<b>2,180,997</b>
<b>Schedule No. 11</b>	
<b>Compensation for Premises</b>	
Rent For College Building Paid To Trust	470,625
<b>Total</b>	<b>470,625</b>
<b>Schedule No. 12</b>	
<b>OPD Income</b>	
Opd Income Cbct	200,170
Opd Income-Conservative Dept.	1,419,740
Opd Income -Dental Registration	150,620
Opd Income -Endo Dept.	1,562,415
Opd Income -O. Path	378,384
Opd Income -Ortho Dept.(P.G)	1,692,725
Opd Income- Os Dept.	568,045
Opd Income-Perio Dept.	2,532,637
Opd Income- Prostho Dept.	771,060
Opd Income-X-Ray Dept.	1,752,851
Opd Income Pedo Dept.	144,113
<b>Total</b>	<b>11,172,760</b>
<b>Schedule No. 13</b>	
<b>Other Income</b>	
Misc. Income (College)	1
Sundry Balance Written Off	143,435
<b>Total</b>	<b>143,436</b>



**Y. M. T. DENTAL COLLEGE AND HOSPITAL PG**

BALANCE SHEET AS AT 31st MARCH 2022

LIABILITIES		SCH	AMOUNT	AMOUNT	AMOUNT	ASSETS	SCH	AMOUNT	AMOUNT
<b>BRANCH/ DIVISION ACCOUNT</b>						<b>FIXED ASSETS</b>			
Dr G D Pol Foundation Trust						CASH & BANK BALANCES	4		22,389,532
Balance as per last Balance sheet						Cash in Hand			3,011
Add: Deposit received during the year						(As Certified by the treasurer of the Trust)			
Less: - Refunded during the year						Balances with Banks			
<b>CURRENT LIABILITIES &amp; PROVISIONS</b>						<b>CLOSING STOCK (As certified by the Trustees of trust)</b>			446,480
Sundry Creditors	1		16,039,055			<b>CURRENT ASSETS LOANS &amp; ADVANCES</b>			
Statutory Dues	2		89,583			Tuition Fees Receivable	5	2,988,221	
Provisions	3		3,563,012			Prepaid Expenses	6	3,904,871	
Advance Tuition Fees			6,684,145			Advances to Suppliers	7	90,230	6,983,322
Bank Balances*			6,311,741						
Fees received for next academic year			20,804,583						
						<b>INCOME &amp; EXPENDITURE</b>			
						Balance as per last balance sheet		42,403,087	
						less: Excess of Expenditure over income		3,814,380	
<b>Total</b>						<b>Total</b>			<b>76,039,813</b>

AS PER OUR ATTACHED REPORT OF EVEN DATE FOR Y. M. T. DENTAL COLLEGE AND HOSPITAL - PG INSTITUTE

FOR C. B. CHHAJED & CO.

CHARTERED ACCOUNTANTS

(FIRM REGN. NO. 101796W)

C. B. CHHAJED

PARTNER

(MEM. NO. 009447)



PLACE : MUMBAI

DATED : 30.09.2022

*M. T. Vaidyanathan*

*[Signature]*

DEAN

*[Signature]*

TRUSTEE

*[Signature]*

TRUSTEE

*[Signature]*

CHAIRMAN

Y. M. T. DENTAL COLLEGE AND HOSPITAL PG

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH 2022

EXPENDITURE		SCH	AMOUNT	AMOUNT	INCOME	SCH	AMOUNT	AMOUNT
To	Opening Stock			568,757	By	College Income		
"	SALARY EXPENDITURE				"	Receipt From Students	28	48,759,039
"	Salary - Teaching	8	15,870,402		"	Receipt From Others	29	91,625
"	Salary - Non-Teaching	9	2,455,838		"	Closing Stock		446,480
"	Stipend / Remuneration / Allowance To Interns	10	2,873,558	21,199,798				
"	NON SALARY EXPENDITURE							
"	Affiliation / Inspection	11	1,543,623					
"	University Expenses	12	531,000					
"	Repairs And Maintenance	13	4,252,352					
"	Audit Fees	14	170,000					
"	Fee Regulating Authority Fees	15	110,795					
"	Advertisement	16	5,400					
"	Social Gathering / Functions Expenses /Welfare	17	3,773					
"	Bank Interest / Commission / Charges	18	712,214					
"	Professional Charges	19	25,150					
"	Insurance							
"	Communication Expenses	20	14,611					
"	Depreciation							
"	Printing And Stationery	21	3,151,029					
"	Establishment Expenses	22	868,704					
"	Laboratory Material And Other Consumable For College	23	714,339					
"	Expenses Related To Students	24	9,737,248					
"	Contractual Services	25	123,684					
"	GST Expenses		2,588,037					
"	Meeting Fees		2,498,696					
"	Vehicle Expenses		825					
"	Magazine, Journals, Periodicals Etc Subscription	26	137,506					
"	Compensation for Premises	27	3,388,983					
			765,000					
				31,342,969	"	Excess of Expenditure over Income transfer to Balance Sheet		3,814,380
	<b>TOTAL</b>			<b>53,111,524</b>		<b>TOTAL</b>		<b>53,111,524</b>

AS PER OUR ATTACHED REPORT OF EVEN DATE FOR Y. M. T. DENTAL COLLEGE AND HOSPITAL - PG INSTITUTE

FOR C. B. CHHAJED & CO.  
CHARTERED ACCOUNTANTS  
(FIRM REG. NO. 101796W)



*(Signature)*  
C. B. CHHAJED  
PARTNER  
(MEM. NO. 009447)

*(Signature)*  
CHAIRMAN

*(Signature)*  
TRUSTEE

*(Signature)*  
TRUSTEE

*(Signature)*  
DEAN

PLACE : MUMBAI  
DATED : 30.09.2022



**Y. M. T. DENTAL COLLEGE AND HOSPITAL PG**

**SCHEDULES FORMING PART OF THE BALANCE SHEET**

**AS AT 31st MARCH 2022**

PARTICULARS	AMOUNT (Rs.)
<b>Schedule No. 1</b>	
<b>Sundry Creditors</b>	
A K Instruments	12,376
Amt Dental Pvt Ltd	1,647,840
C B Chhajed & Co	183,600
Ganesh Binder	11,068
Indigo Enterprises	260,695
Jaipur Electric & Hardware Stores	2,917,693
Sahara Stationery Mart	301,630
Sai Dental	323,212
Shree Computers	125,234
Super Plywood	98,086
Vedika Enterprises	554,346
Ayushman Chemist	1,704,842
Akshdeep Enterprises	235,755
Swara Enterprises Total Event Managemant	164,140
Image Art	526,577
Mauli Enterprises	885,354
Jagdamb Enterprises	234,082
Shree Suraj Enterprises	434,222
Aaradhya Enterprises	1,412,343
Carestream Dental India Pvt.Ltd	881,050
Darshan Anand Engineering	6,000
D.D. Engineering	13,440
Ebsco International Inc	696,429
Embark Biotech	825,102
Gvs Vital	731,950
Hemang Doshi And Co.	34,986
Nava Bharat Press Ltd Mumbai	5,562
Pramukh Enterprises	132,275
Promis Dental System	36,870
Royal Tulip	31,181
R-Tech Solution	64,752
Guardian Services	83,011
V.M.Scientific	457,154
Wisdom Dental Products Pvt Ltd	6,200
<b>TOTAL</b>	<b>16,039,058</b>



**Y. M. T. DENTAL COLLEGE AND HOSPITAL PG**

**SCHEDULES FORMING PART OF THE BALANCE SHEET**

**AS AT 31st MARCH 2022**

<b>Schedule No. 2</b>	
<b>Statutory Dues</b>	
Contribution Providend Fund Payable	87,199
Profession Tax A/C	1,675
Tds On Contract Payable	709
<b>TOTAL</b>	<b>89,583</b>
<b>Schedule No. 3</b>	
<b>Provisions</b>	
Provision For Gratuity (College)	768,485
Expenses Payable	2,794,527
-	<b>3,563,012</b>
<b>Schedule No. 5</b>	
<b>Tuition Fees Receivable</b>	
Bpawar Ajinkya Mansingh (11-12)	405,290
Amar Shinde 19-20 (Sc)	470,737
Bagul Vidya Dada21-22	200
Bhoye Mehul Raghunath 20-21 St	520,000
Hotkar Sachin Sidram 19-20 (Sc) Nri	520,000
Matne Ashish Baburao 19-20 (Ebc)	16,994
Phole Vishal Parasram 19-20 (St)	520,000
Sheetal Bhimrao Patekar 20-21 Sc	510,000
Talkar Srishti Sanjay Sc 21-22	25,000
<b>TOTAL</b>	<b>2,988,221</b>



Y. M. T. DENTAL COLLEGE AND HOSPITAL PG

SCHEDULES FORMING PART OF THE BALANCE SHEET

AS AT 31st MARCH 2022

PARTICULARS	AMOUNT (Rs.)
<b>Schedule No. 6</b>	
<b>Prepaid Expenses</b>	
Pre Paid Expenses	3,338,871
Prepaid Expense For Continuation	35,000
Prepaid Exp.For Increase Intake In Pedo Dept	531,000
<b>TOTAL</b>	<b>3,904,871</b>
<b>Schedule No. 7</b>	
<b>Advances to Suppliers</b>	
Warden Surgical Co Pvt Ltd	90,000
Xtronics Imaging Services	230
<b>TOTAL</b>	<b>90,230</b>



**Y. M. T. DENTAL COLLEGE AND HOSPITAL PG**

**SCHEDULE 4**

**SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2022**

SR. NO.	NAME OF ASSET	RATE	OPENING W.D.V. AS ON 01.04.2021	ADDITION		DEDUCTION DURING THE YEAR	TOTAL AS ON 31.03.2022	DEPRECIATION FOR THE YEAR	NET W.D.V. AS ON 31.03.2022
				BEFORE 180 DAYS	AFTER 180 DAYS				
A	<b>MOVABLE ASSETS</b>								
	<b>PLANT &amp; MACHINERY</b>	10%	24,795	-	-	-	24,795	2,480	22,316
	<b>Total (A)</b>		<b>24,795</b>	-	-	-	<b>24,795</b>	<b>2,480</b>	<b>22,316</b>
B	<b>PLANT &amp; MACHINERY</b>	15%	74,188	-	-	-	74,188	11,128	63,060
	AUDIO VISUAL SYSTEM		5,778,268	-	2,553,536	-	8,331,804	1,058,255	7,273,549
	DENTAL-CHAIRS								
	GENERATOR/ INVERTER		4,003,434	-	97,350	-	4,100,784	607,816	3,492,968
	LAB., OFFICE & HOSPITAL EQUIPMENT		3,823,811	731,950	4,467,000	35,018	8,987,743	1,013,136	7,974,607
	<b>Total (B)</b>		<b>14,274,160</b>	<b>731,950</b>	<b>7,117,886</b>	<b>35,018</b>	<b>22,088,978</b>	<b>2,779,505</b>	<b>19,309,473</b>
C	<b>PLANT &amp; MACHINERY</b>	40%	84,413	-	30,255	16,284	98,384	33,303	65,081
	COMPUTER		9,670	-	-	-	9,670	3,868	5,802
	<b>Total (C)</b>		<b>94,083</b>	-	<b>30,255</b>	<b>16,284</b>	<b>108,054</b>	<b>37,171</b>	<b>70,883</b>
D	<b>FURNITURE &amp; FIXTURES</b>	10%	3,318,734	-	-	-	3,318,734	331,873	2,986,861
	FURNITURE & FIXTURES.		3,318,734	-	-	-	3,318,734	331,873	2,986,861
	<b>Total (D)</b>		<b>3,318,734</b>	-	-	-	<b>3,318,734</b>	<b>331,873</b>	<b>2,986,861</b>
	<b>Total (A+B+C+D)</b>		<b>17,711,772</b>	<b>731,950</b>	<b>7,148,141</b>	<b>51,302</b>	<b>25,540,561</b>	<b>3,151,029</b>	<b>22,389,532</b>



**Y. M. T. DENTAL COLLEGE AND HOSPITAL PG**

**SCHEDULES FORMING PART OF THE INCOME & EXPENDITURE  
AS AT 31st MARCH 2022**

Particulars	Amount (Rs.)
<b>Schedule No. 8</b>	
<b>Salary - Teaching</b>	
Pay Teaching	14,829,354
Teaching Incentive	564,400
College Of Contribution To Pf(Teaching)	457,582
Admin Charges(Teaching)	19,066
<b>Total</b>	<b>15,870,402</b>
<b>Schedule No. 9</b>	
<b>Salary - Non-Teaching</b>	
Pay Non Teaching	1,989,886
College Of Contribution To Pf(Non Teaching)	167,697
Admin Charges(Non Teaching)	7,280
Leave Encashment	12,713
Gratuity Paid	236,704
Staff Welfare	3,647
Guest Welfare Expense	9,924
Telephone & Mobile Expenses	27,987
<b>Total</b>	<b>2,455,838</b>
<b>Schedule No. 10</b>	
<b>Stipend / Remuneration / Allowance To Interns</b>	
Stipend / Remuneration / Allowance To Interns	2,873,558
<b>Total</b>	<b>2,873,558</b>
<b>Schedule No. 11</b>	
<b>Affiliation / Inspection</b>	
Continuation Fees	500,000
Inspection Expenses	277,623
Affiliation & Registration Fees	736,000
Continuation / Affiliation Fees Phd	30,000
<b>Total</b>	<b>1,543,623</b>



**Y. M. T. DENTAL COLLEGE AND HOSPITAL PG**

**SCHEDULES FORMING PART OF THE INCOME & EXPENDITURE  
AS AT 31st MARCH 2022**

Particulars	Amount (Rs.)
<b>Schedule No. 12</b>	
<b>University Expenses</b>	
Affiliation Increase Intake Fees	531,000
<b>Total</b>	<b>531,000</b>
<b>Schedule No. 13</b>	
<b>Repairs And Maintenance</b>	
Maintenance - Electrical & Hardware	1,232,651
Maintenance - Civil	93,216
Repair & Maint -Drainage & Plumbing	332,248
Repair & Maint -Instrument & Machinery	240,336
Repairs & Maint( Furniture & Fixture)	420,051
Computer Expenses	64,115
Amc- Instrument &Equipment	249,270
Amc- Internet	22,018
Repair & Maint ( Dental Chair ) Prostho	201,572
Repair & Maint (Dental Chair ) Perio	169,086
Repairs&Maint(Dental Chair)Cons Dep.	177,258
Repair'S & Maint (Dental Chair )Ortho	85,500
Repair'S & Maint (Dental Chair ) Os	74,100
Repairs & Maint	6,340
Repair & Maint( Computers )	126,500
Pest Control	74,800
Cleaning Material	683,291
<b>Total</b>	<b>4,252,352</b>
<b>Schedule No. 14</b>	
<b>Audit Fees</b>	
Audit Fee - College	170,000
<b>Total</b>	<b>170,000</b>
<b>Schedule No. 15</b>	
<b>Fee Regulating Authority Fees</b>	
Fee Regulating Authority Processing Fees / Review Fees	56,795
Admissions Regulating Authority Fee	54,000
<b>Total</b>	<b>110,795</b>



**Y. M. T. DENTAL COLLEGE AND HOSPITAL PG**

**SCHEDULES FORMING PART OF THE INCOME & EXPENDITURE  
AS AT 31st MARCH 2022**

Particulars	Amount (Rs.)
<b>Schedule No. 16</b>	
<b>Advertisement</b>	
Advertisement Exp ( Staff Reqrutment)	5,400
<b>Total</b>	<b>5,400</b>
<b>Schedule No. 17</b>	
<b>Social Gathering / Functions Expenses /Welfare</b>	
Programme Expense	3,773
<b>Total</b>	<b>3,773</b>
<b>Schedule No. 18</b>	
<b>Bank Interest / Commission / Charges</b>	
Bank Charges	3,654
Interest On Cc	708,560
<b>Total</b>	<b>712,214</b>
<b>Schedule No. 19</b>	
<b>Professional Charges</b>	
Professional Fees	25,150
<b>Total</b>	<b>25,150</b>
<b>Schedule No. 20</b>	
<b>Communication Expenses</b>	
Internet Charges	14,509
Postage Charges	102
<b>Total</b>	<b>14,611</b>
<b>Schedule No. 21</b>	
<b>Printing And Stationery</b>	
Printing	299,126
Other Stationary	402,849
Cartridge & Toner	6,781
Stamp Duty/Notary/Franking/Fine	3,200
Book Binding Exp.	156,748
<b>Total</b>	<b>868,704</b>



**Y. M. T. DENTAL COLLEGE AND HOSPITAL PG**

**SCHEDULES FORMING PART OF THE INCOME & EXPENDITURE  
AS AT 31st MARCH 2022**

Particulars	Amount (Rs.)
<b>Schedule No. 22</b>	
<b>Establishment Expenses</b>	
Electricity	693,913
Water	20,426
<b>Total</b>	<b>714,339</b>
<b>Schedule No. 23</b>	
<b>Laboratory Material And Other Consumable For College</b>	
Laboratory Material	2,107,362
Consumables, Chemicals Etc.	18,024
Dental Material	5,257,984
Surgical Material	1,700,236
X- Ray Expenses	653,642
<b>Total</b>	<b>9,737,248</b>
<b>Schedule No. 24</b>	
<b>Expenses Related To Students</b>	
Shifting & Transport Expense	29,464
Exam Expenses	94,220
<b>Total</b>	<b>123,684</b>
<b>Schedule No. 25</b>	
<b>Contractual Services</b>	
Housekeeping Charges	1,911,800
Security charges	676,237
<b>Total</b>	<b>2,588,037</b>
<b>Schedule No. 26</b>	
<b>Magazine, Journals, Periodicals Etc Subscription</b>	
Books & Journals	3,388,983
<b>Total</b>	<b>3,388,983</b>
<b>Schedule No. 27</b>	
<b>Compensation for Premises</b>	
Rent For College Building Paid To Trust	765,000
<b>Total</b>	<b>765,000</b>





**Y. M. T. DENTAL COLLEGE AND HOSPITAL PG**

**SCHEDULES FORMING PART OF THE INCOME & EXPENDITURE  
AS AT 31st MARCH 2022**

Particulars	Amount (Rs.)
<b>Schedule No. 28</b>	
<b>Receipt From Students</b>	
Admission Cancellation	9,000
Library Fine	4,115
Misc. Income (College)	1,074
Recommendation Letter Fee	100
Tuition Fee	46,850,556
Hospital Fee	11,000
Library Fees	5,500
Tuition Fee ( Development Fee )	1,877,694
<b>Total</b>	<b>48,759,039</b>
<b>Schedule No. 29</b>	
<b>Receipt From Others</b>	
Sundry Balance Written Off	91,625
<b>Total</b>	<b>91,625</b>



**Y. M. T. DENTAL COLLEGE AND HOSPITAL UG**

**BALANCE SHEET AS AT 31ST MARCH 2022**

LIABILITIES		SCH	AMOUNT	AMOUNT	ASSETS		SCH	AMOUNT	AMOUNT
<b>BRANCH/ DIVISION ACCOUNT</b>				198,629,848	<b>FIXED ASSETS</b>				16,830,988
Dr G D Pol Foundation Trust					<b>CASH &amp; BANK BALANCES</b>				
<b>CAUTION MONEY DEPOSIT</b>					Cash in Hand			11,290	
Balance as per last Balance Sheet			11,328,996		(As Certified by the treasurer of the Trust)				
Add: Deposit received during the year			445,000		Balances with Banks			3,584,143	3,595,433
Less: - Refunded during the year			1,140,000	10,633,996	<b>CLOSING STOCK (As certified by the Trustees of trust)</b>				331,152
<b>CURRENT LIABILITIES &amp; PROVISIONS</b>					<b>CURRENT ASSETS</b>				
1	Sundry Creditors	1	32,863,595		Tuition Fees Receivable	8	80,416,876		
2	Statutory Dues	2	2,185,264		Deposits	9	1,055,082		
3	Provisions	3	11,375,561		Prepaid Expenses	10	172,031		
4	Freeship & Scholarship	4	2,518,095		Advances to Suppliers		43,716		
5	Advance Tuition Fees	5	4,934,943		Other Current Assets		-		
6	Bank Balances*	6	12,594,917		Staff Advances	11	26,882		81,714,588
(Represents credit balance in bank account)					<b>INCOME &amp; EXPENDITURE</b>				
Other Current Liabilities			4,429,649	147,906,242	Balance as per last balance sheet			253,026,616	
Fees received for next academic year			77,004,218		Add: Excess of Expenditure over Income			1,671,309	254,697,925
<b>TOTAL</b>				<b>357,170,086</b>	<b>TOTAL</b>				<b>357,170,086</b>

AS PER OUR ATTACHED REPORT OF EVEN DATE FOR Y. M. T. DENTAL COLLEGE AND HOSPITAL- U.G.

FOR C. B. CHHAJED & CO.  
CHARTERED ACCOUNTANTS  
(FIRM REGN. NO.-401796W)



C. B. CHHAJED  
PARTNER  
(MEM. NO. 009447)





 CHAIRMAN  
 TRUSTEE  
 TRUSTEE DEAN

PLACE : MUMBAI  
DATED : 30.09.2022

**Y. M. T. DENTAL COLLEGE AND HOSPITAL UG**

**INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2022**

EXPENDITURE	SCH	AMOUNT	AMOUNT	INCOME	SCH	AMOUNT	AMOUNT
To Opening Stock			497,664	By College Income			
" SALARY EXPENDITURE				" Receipt From Students	33	136,404,046	136,404,046
" Salary - Teaching	12	50,442,109		" Receipt From Others	34	176,596	176,596
" Salary - Non-Teaching	13	32,735,296					
" Remuneration / Professional Charges to Visiting Faculties	14	896,000					
" Stipend / Remuneration / Allowance to Interns	15	584,973	84,658,378				
" NON SALARY EXPENDITURE				" Closing Stock			331,152
" Affiliation / Inspection	16	742,539					
" Insurance	17	10,118					
" Repairs and Maintenance	18	12,645,768					
" Audit Fees	19	500,000					
" Fee Regulating Authority Fees	20	100,840					
" Social Gathering / Functions Expenses /Welfare	21	43,171					
" Bank Interest / Commission / Charges	22	2,130,996					
" Professional Charges	23	92,250					
" Communication Expenses	24	272,687					
" Printing and Stationery	25	2,049,311					
" Establishment Expenses	26	3,097,400					
" Laboratory Material and Other Consumable for College	27	14,377,840					
" Expenses Related to Students	28	520,537					
" Contractual Services	29	5,366,442					
" Demonstration Material		32,400					
" GST Expenses		5,405,712					
" Meeting Fee	30	49,762					
" Vehicle Expenses		447,534					
" Other Expenses	31	13,230					
" Depreciation		2,453,024					
" Magazine, Journals, Periodicals Etc-Subscription		75,500		" Excess of Expenditure over Income transfer to Balancesheet			1,671,309
" Compensation for Premises	32	3,000,000	53,427,061				
<b>Total</b>			<b>138,583,103</b>	<b>Total</b>			<b>138,583,103</b>

AS PER OUR ATTACHED REPORT OF EVEN DATE FOR Y. M. T. DENTAL COLLEGE AND HOSPITAL- U.G.  
FOR C. B. CHHAJED & CO.

CHARTERED ACCOUNTANTS  
(FIRM REGM-NO. 101796W)



PLACE : MUMBAI  
DATED : 30.09.2022

*[Signature]*  
CHAIRMAN

*[Signature]*  
TRUSTEE

*[Signature]*  
TRUSTEE

*[Signature]*  
DEAN

(MEM. NO. 009447)

**Y. M. T. DENTAL COLLEGE AND HOSPITAL UG**

**SCHEDULES FORMING PART OF THE BALANCE SHEET  
AS AT 31ST MARCH 2022**

PARTICULARS	AMOUNT (Rs.) 2022
<b>Schedule. No 1</b>	
<b>Sundry Creditors</b>	
Amt Dental Pvt Ltd	2,215,000
Balaji Enterprises	67,331
Biomedex Corporation Of India	211,770
C B Chhajed & Co	540,000
Deepa Medical Services	15,912
Four Wheel Automobiles	27,071
Ganesh Binder	22,520
Gurudev Glass	57,407
Hemlata Digital Photo Studio	11,880
Hotel Three Star Pvt Ltd	36,552
Indigo Enterprises	623,218
Jaipur Electric & Hardware Stores	3,638,714
Kokan Transport	76,500
Mahalaxmi Painting Contractors Pvt Ltd	480,768
Mahavir Ceramic	898,328
Md Fire World	135,894
Mumbai Waste Management Ltd	691,082
Pionec Electronic Systems	14,018
Rohit Enterprises	227,680
Sagar Maintenance	15,700
Sahara Furnishing	113,052
Sahara Stationery Mart	290,721
Sai Dental	4,743,324
Sajawat Enterprises	44,250
Shree Computers	228,690
Shree Ganesh Cleaners	281,178
Shree Sairam Gas Agency	25,107
Shubh Gases	16,049
Super Plywood	559,171
Tel No 27744429 Dental Office	384
Tel No 27744403 Admission	384
Tel No 27744405 Dean	1,471
Tel No 27744409 Store	384
Tel No 27744412 (Committy Room)	384
Umesh Mishra Traders	114,932
Vedika Enterprises	883,546
Ayushman Chemist	4,535,927
Two Star Power Laundry	1,200
Ramdas Gite Garden Service	158,400
Hemispheres	482,296
Image Art	1,047,380
Mauli Enterprises	635,179
Gurukrupa Food Management & Catering Service	14,112
Jagdamb Enterprises	2,683,923
Shree Suraj Enterprises	1,475,188
Kamlesh Engineering Work'S	14,355
Aaradhya Enterprises	2,093,813



**Y. M. T. DENTAL COLLEGE AND HOSPITAL UG**

**SCHEDULES FORMING PART OF THE BALANCE SHEET  
AS AT 31ST MARCH 2022**

PARTICULARS	AMOUNT (Rs.) 2022
Shree Sai Siddhi Enterprises	420,152
Bvm Infotech	10,881
Choudhary Gas Sales & Service	5,155
City Pest Control	900
Cortex Dental Implants Pvt Ltd	59,766
Embark Biotech	573,816
Guardian Services	570,785
Jay Jagannath Krupa Construction Work	2,500
Kasturi Creative	123,317
Ketaki Prakashan Pvt. Ltd.	33,000
Manisha Enterprises	500,029
Nidhi Electrical Services	15,550
Osem Industrial Solution Pvt Ltd	6,844
Pooja Ladies Tailor	1,000
Pramukh Enterprises	66,291
Printx	3,596
Rudra Enterprises	5,494
Sai Aqua Service	12,375
<b>TOTAL</b>	<b>32,863,595</b>
<b>Schedule. No 2</b>	
<b>Statutory Dues</b>	
Contribution Providend Fund Payable	1,307,049
Tds On Salary Payable	878,215
<b>TOTAL</b>	<b>2,185,264</b>
<b>Schedule. No 3</b>	
<b>Provisions</b>	
Incentive Payable Staff	497,500
Provision For Gratuity (College)	10,834,830
Mrs Shrushti Mane Pf	181
Profession Tax Payable ( College )	43,050
<b>TOTAL</b>	<b>11,375,561</b>



**Y. M. T. DENTAL COLLEGE AND HOSPITAL UG**

**SCHEDULES FORMING PART OF THE BALANCE SHEET  
AS AT 31ST MARCH 2022**

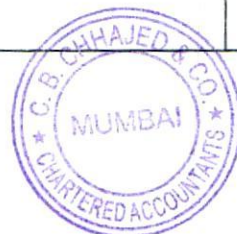
PARTICULARS	AMOUNT (Rs.) 2022
<b>Schedule 4 :</b>	
<b>Freeship &amp; Scholarship</b>	
sc-Kadam Akhil	12,250
sc-Patel Urvi Chetan	69,090
sc-Shraddha Bawaskar	12,250
sc-Talreja Kalpesh	8,172
vjnt- Titar Madhura	216,535
Ebc - Madhav Radhika Sakharam 18-19	91,250
Ebc-Muskan A Razzaq Majgaonkar 19-20	101,750
Ebc-Nishita Priyesh Kapadia	101,750
Ebc-Pooja Ashok Patil 19-20	101,750
Ebc-Shikha Anish Gala 19-20	101,750
Ebc Shivani Tanaji Bhosale	101,750
Ebc Shrey Manoj Jadhav	91,250
Ebc-Vaibhav Dhanaji Jadhav 19-20	101,750
Ebc-Vishakha Gautam Jain 19-20	101,750
Ebc-Zeenat Zulfikar Shaikh 18-19	91,250
Freeship/ Scholarship	33,816
Kaif Khalid Momin- Gardian(Gov. Refund)	3,550
Mehul Raghunath Bhoje- Pg Studnet	520,000
Obc Sarvada Rakesh Bidvi	92,632
Other	300
Sc Arya Amol Khade	203,650
Sc Anushka D. Wananje	203,650
Sc Rutuja P. Tayade 17-18	155,000
St - Barela Mayur Gulab 18-19 St	300
St Gaikwad Mrunank Rajaram	300
St-Rajput Rutuja Shivesing	300
St-Tadvi Afroj Salim	300
<b>TOTAL</b>	<b>2,518,095</b>
<b>Schedule. No 5</b>	
<b>Bank Balances*</b>	
Abhyudaya Co.Op.Bank-4635 Exam	112,075
Abhyudaya Co.Op.Bank Cd-480 Kharghar	12,482,842
<b>TOTAL</b>	<b>12,594,917</b>



**Y. M. T. DENTAL COLLEGE AND HOSPITAL UG**

**SCHEDULES FORMING PART OF THE BALANCE SHEET  
AS AT 31ST MARCH 2022**

PARTICULARS	AMOUNT (Rs.) 2022
<b>Schedule. No 6</b>	
<b>Other Current Liabilities</b>	
Salary & Bonus Payable (Non-Teaching Staff)	5,000
Ashwamegh Sports Fees	10,200
Enrollement Fees	87,400
Exam Fee Refund To Student	5,800
Exam Expenses - Dean Practical	100,355
Exam Expenses - Dean Theory	28,650
Cap Exam Dean/Principal	7,800
Cm- Bharati Madane	50,000
Cm- Dr. Nikita Balaji Goli	50,000
Cm- Dr. Sonali Subhash Jadhav	50,000
Cm Mahesh C Gawade 21-22	50,000
Deposit Aditya Vivek Patil	50,000
Deposit- Aishwarya Santosh Jage Implant 20-21	50,000
Deposit- Akanksha Sengupta Implant 19-20	50,000
Deposit Aniket Ravindra Mohite Implant 20-21	50,000
Deposit- Ankita Sidhpura Implant 19-20	50,000
Deposit Ankushrao Amruta Tanaji Implant 19-20	50,000
Deposit- Aparadh Aparra Tukaram Implant 20-21	50,000
Deposit -Ashwini Pravin Patil	50,000
Deposit-Dewalwar Karuna Vishal Implant 19-20	50,000
Deposit Gandhi Manali Y.Implant 19-20	50,000
Deposit Jayashree Gaikwad Implant 20-21	50,000
Deposit Kedar Khedekar Implant 19-20	50,000
Deposit Khilari Rajaram Krushna Implant 20-21	50,000
Deposit- Kiran Rajeshwar Harnate Implant 18-19	50,000
Deposit-Leena Ingle	50,000
Deposit Luv Anil Pacnnekar Implant 19-20	50,000
Deposit -Megha Giri	50,000
Deposit- Mehta Mansi Bharat Implant 19-20	50,000
Deposit - Monika Shende -Implant 19-20	50,000
Deposit-Naval Jagannath Ghule -Implant 19-20	50,000
Deposit Payal Agarwal Implant 19-20	50,000
Deposit Pinate Snehal Shivaji Reddy 19-20	50,000
Deposit Pooja Kukreja 2021-22	50,000
Deposit - Pooja Rajendra Pagare Implant 20-21	50,000
Deposit-Prachi Shah	50,000
Deposit Prashanti Nilapwar Implant 19-20	50,000
Deposit Pratiksha Gautam Puri Implant 19-20	50,000
Deposit Radhika Shah Implant 19-20	50,000
Deposit Ramesh Powalkar 19-20	50,000
Deposit -Reddy Gayatri P-Implant	50,000
Deposit Richa Prasad Bhange Implant 19-20	50,000
Deposit Riddhi H. Thakkar Implant 19-20	50,000



**Y. M. T. DENTAL COLLEGE AND HOSPITAL UG**

**SCHEDULES FORMING PART OF THE BALANCE SHEET  
AS AT 31ST MARCH 2022**

<b>PARTICULARS</b>	<b>AMOUNT (Rs.) 2022</b>
Deposit Rutuja Luktuke 19-20	50,000
Deposit Rutuja Omkar Implant 19-20	50,000
Deposit Rutuja S. Patil Implant 19-20	50,000
Deposit -Samiksha Chimalkar	50,000
Deposit Sayli Pradhan Implant 19-20	50,000
Deposit Shilpa Abhijeet Torgalkar Implant 19-20	50,000
Deposit- Shradha Ameya Lokhande Implant 20-21	50,000
Deposit -Shubha A Sharma	50,000
Deposit - Sunayana Satish Ambure- Implant 19-20	50,000
Deposit - Sunita P.Kakade Implant 19-20	50,000
Deposit- Vishakha Dalvi	50,000
Foreign Grant	1,780,302
Gym Deposit- Student	8,500
Kamva & Shika Planing Grant	16,500
Nss Camp (21-22)	(5,588)
Yarst -Annual Research & Scinetific Progm.	34,730
<b>TOTAL</b>	<b>4,429,649</b>
<b>Schedule. No 7</b>	
<b>Balances with Banks</b>	
Bank Of India 012420110000141 -Dean	78,351
Bank Of India A/C No-012410110006827 Exam	264,916
Abhyudaya Co-Op Bank Ltd 3245	161,904
Bank Of India (A/C No.012410110005694)	396,615
Bank Of India- A/C-011621100005380	199,265
Axis Bank-(919010067717882 Kharghar	2,256,897
Abhudaya Co.Op Bank Cd-542	114,887
Assc Isp Colloquium -Sb/5131 Abhyu	52,219
Bank Of India A/C No. 012410110011496	202
Nss Unit Ymt Dental College (2546)	3,786
056021100000632 (Yarst)	55,101
<b>TOTAL</b>	<b>3,584,143</b>
<b>Schedule. No 8</b>	
<b>Deposits</b>	
Gas Cylinder Deposit	48,675
Telephone Deposit	7,008
Security Deposit(Mumbai Waste Management)	749,399
Deposit -Illusion Laboratory	250,000
<b>TOTAL</b>	<b>1,055,082</b>





Y. M. T. DENTAL COLLEGE AND HOSPITAL UG

SCHEDULES FORMING PART OF THE BALANCE SHEET  
AS AT 31ST MARCH 2022

PARTICULARS	AMOUNT (Rs.) 2022
<b>Schedule. No 9</b>	
<b>Prepaid Expenses</b>	
Prepaid Expenses	(284,969)
Prepaid Expenses Continuation	407,000
Prepaid expenses Fellowship Oral Implatology	50,000
<b>TOTAL</b>	<b>172,031</b>
<b>Schedule. No 10</b>	
<b>Advances to Suppliers</b>	
Eros Elevators & Escaltors Pvt Ltd	34,923
Airkom Agencies (I) Pvt. Ltd	1,081
C B Chhajed & Co -Exam	5,920
Magical Balloons	612
Paras Trading Co.	1,180
<b>TOTAL</b>	<b>43,716</b>
<b>Schedule. No 11</b>	
<b>Staff Advances</b>	
Sunil Zambre	592
Ashwini Ashok Tambe	1,000
Dr.Dnyaneshwari Kulkarni Pf	739
Dr. Nupur Sah -Advance	3,000
Dr.Nupur Shah	151
Mr.Bashir	2,000
Mrs.Dhanashree Patil	2,000
Mrs. Sonali Swanand Sawant	3,000
Pratiksha Loke -Tds Advance	4,400
Varsha Shinde	7,000
Vikram Jadhav	3,000
<b>TOTAL</b>	<b>26,882</b>



**Y. M. T. DENTAL COLLEGE AND HOSPITAL UG**

**SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2022**

SR. NO.	NAME OF ASSET	RATE	OPENING W.D.V. AS ON 01.04.2021	ADDITION		DEDUCTION DURING THE YEAR	TOTAL AS ON 31.03.2022	DEPRECIATION FOR THE YEAR	NET W.D.V. AS ON 31.03.2022
				BEFORE 180 DAYS	AFTER 180 DAYS				
A	<b>MOVABLE ASSETS</b>								
	<b>PLANT &amp; MACHINERY</b>	10%							
	ELECTRICAL FITTING		102,638	-	-	-	102,638	10,264	92,374
	SPORTS MATERIAL/ GYM KHANA		21,440	-	-	-	21,440	2,144	19,296
	OTHER ASSETS - PARKING SHED		-	-	-	-	-	-	-
	<b>Total (B)</b>		<b>124,078</b>	-	-	-	<b>124,078</b>	<b>12,408</b>	<b>111,670</b>
B	<b>PLANT &amp; MACHINERY</b>	15%							
	AUDIO VISUAL SYSTEM		403,363	-	-	-	403,363	60,505	342,858
	DENTAL-CHAIRS		3,045,706	-	-	-	3,045,706	456,856	2,588,850
	LAB., OFFICE & HOSPITAL EQUIPMENT		2,430,854	92,905	62,973	-	2,586,732	383,287	2,203,446
	LAB INSTRUMENT		1,249,560	-	143,370	-	1,392,930	198,187	1,194,742
	VEHICLES		126,922	-	-	-	126,922	19,038	107,883
	OTHER ASSETS		6,120	-	-	-	6,120	918	5,202
	FIXED ASSET - IMPLANT		68,505	-	-	-	68,505	10,276	58,229
	AIR CONDITIONER		-	-	-	-	-	-	-
	<b>Total (C)</b>		<b>7,331,031</b>	<b>92,905</b>	<b>206,343</b>	-	<b>7,630,279</b>	<b>1,129,066</b>	<b>6,501,211</b>
C	<b>PLANT &amp; MACHINERY</b>	40%							
	COMPUTER		352,464	87,911	122,083	-	562,458	200,567	361,891
	LIBRARY- BOOKS		54,919	-	-	-	54,919	21,968	32,951
	<b>Total (D)</b>		<b>407,383</b>	<b>87,911</b>	<b>122,083</b>	-	<b>617,377</b>	<b>222,534</b>	<b>394,843</b>
D	<b>FURNITURE &amp; FIXTURES</b>	10%							
	FURNITURE & FIXTURES.		10,868,030	-	44,250	-	10,912,280	1,089,016	9,823,265
	<b>Total (E)</b>		<b>10,868,030</b>	-	<b>44,250</b>	-	<b>10,912,280</b>	<b>1,089,016</b>	<b>9,823,265</b>
	<b>Total (A+B+C+D+E)</b>		<b>18,730,522</b>	<b>180,816</b>	<b>372,676</b>	-	<b>19,284,014</b>	<b>2,453,024</b>	<b>16,830,988</b>



**Y. M. T. DENTAL COLLEGE AND HOSPITAL UG**

**SCHEDULES FORMING PART OF THE INCOME & EXPENDITURE AS  
AT 31ST MARCH 2022**

Particulars	Amount (Rs) 2022
<b>Schedule. No 12</b>	
<b>Salary - Teaching</b>	
Pay Teaching	46,999,856
Teaching Incentive	907,055
College of Contribution to PF(Teaching)	1,962,552
Admin Charges(Teaching)	77,180
Conveyance (Teaching Staff)	388,768
Approval For Teachers	106,698
<b>Total</b>	<b>50,442,109</b>
<b>Schedule. No 13</b>	
<b>Salary - Non-Teaching</b>	
Pay Non Teaching	25,048,188
Non Teaching Incentive	1,101,000
Adhoc Non Teaching Salary	539,200
College of Contribution to PF(Non Teaching)	2,149,597
Admin Charges(Non Teaching)	73,129
Leave Enhancement	583,044
Gratuity Paid	2,714,548
Staff Welfare	193,461
Uniform Expenses	4,800
Maintenace ( Staff Vehicle)	3,000
Repairs & Maintenace (Vehicle)	160,408
Repairs & Maint (1456 - Dental Van)	6,500
Vehicle Tax	1,701
CONVEYANCE (Non-Teaching Staff)	156,720
<b>Total</b>	<b>32,735,296</b>
<b>Schedule. No 14</b>	
<b>Remuneration / Professional Charges to Visiting Faculties</b>	
Remuneration / Professional Charges to Visiting Faculties /honorary	896,000
Honorary	
<b>Total</b>	<b>896,000</b>



Y. M. T. DENTAL COLLEGE AND HOSPITAL UG

SCHEDULES FORMING PART OF THE INCOME & EXPENDITURE AS  
AT 31ST MARCH 2022

Particulars	Amount (Rs) 2022
<b>Schedule. No 15</b>	
<b>Stipend / Remuneration / Allowance to Interns</b>	
Stipend / Remuneration / Allowance To Interns	584,973
<b>Total</b>	<b>584,973</b>
<b>Schedule. No 16</b>	
<b>Affiliation / Inspection</b>	
Continuation Fees	369,328
Implant Continuation Fee	100,000
Inspection Expenses	192,811
Photography Expenses	70,400
Fellowship Course	10,000
<b>Total</b>	<b>742,539</b>
<b>Schedule. No 17</b>	
<b>Insurance</b>	
Insurance ( Vehicle)	10,118
<b>Total</b>	<b>10,118</b>
<b>Schedule. No 18</b>	
<b>Repairs and Maintenance</b>	
Maintenance - Electrical & Hardware	3,245,516
Painting Charges	1,405,311
Maintenance - Civil	1,408,863
Repair & Maint -Drainage & Plumbing	1,195,035
Lift Maintenance Charges	18,996
Repair & Maint -Instrument & Machinery	311,991
Repairs & Maint( Furniture & Fixture)	1,738,638
Computer Expenses	41,587
Repairs & Maint- Computer	259,551
AMC- Instrument & Equipment	51,723
AMC- Internet	66,053
Repair & Maint -A.C.	120,255
Repair & Maint ( Dental Chair ) Prostho	131,100
Repair & Maint (Dental Chair ) Perio	136,800
Repair & Maint(Dental Chairs Material)	7,200
Repairs&Maint(Dental Chair)Cons Dep.	153,900
Repair'S & Maint (Dental Chair )Ortho	119,700
Repairs & Maint( Gas)	154,855
Repairs & Maint	19,019
Repairs& Maint - Dental Chair ( O.S.)	108,300
Amc Library Software	12,522



Y. M. T. DENTAL COLLEGE AND HOSPITAL UG

SCHEDULES FORMING PART OF THE INCOME & EXPENDITURE AS  
AT 31ST MARCH 2022

Particulars	Amount (Rs) 2022
cleaning Expenses	43,800
Pest Control	138,400
fire Tank Cleaning	113,650
Water Tank Cleaning	303,800
Cleaning Material	1,175,403
Mechanic Labour	163,800
<b>Total</b>	<b>12,645,768</b>
<b>Schedule. No 19</b>	
<b>Audit Fees</b>	
Audit Fee - College	500,000
<b>Total</b>	<b>500,000</b>
<b>Schedule. No 20</b>	
<b>Fee Regulating Authority Fees</b>	
Fee Regulating Authority Processing Fees / Review Fees	100,840
<b>Total</b>	<b>100,840</b>
<b>Schedule. No 21</b>	
<b>Social Gathering / Functions Expenses /Welfare</b>	
Programme Expense	43,071
Guest Welfare	100
<b>Total</b>	<b>43,171</b>
<b>Schedule. No 22</b>	
<b>Bank Interest / Commission / Charges</b>	
Bank Charges	5,317
Interest on CC	2,125,679
<b>Total</b>	<b>2,130,996</b>



Y. M. T. DENTAL COLLEGE AND HOSPITAL UG

SCHEDULES FORMING PART OF THE INCOME & EXPENDITURE AS  
AT 31ST MARCH 2022

Particulars	Amount (Rs) 2022
<b>Schedule. No 23</b>	
<b>Professional Charges</b>	
Professional Fees	92,250
<b>Total</b>	<b>92,250</b>
<b>Schedule. No 24</b>	
<b>Communication Expenses</b>	
Internet Charges	43,528
Telephone, Fax Charges	157,552
Postage Charges	6,882
INTERNET	64,725
<b>Total</b>	<b>272,687</b>
<b>Schedule. No 25</b>	
<b>Printing and Stationery</b>	
Printing	710,018
Other Stationary	756,039
Cartridge & Toner	46,188
Stamp Duty/Notary/Franking/Fine	4,800
Typing & Xerox Expenses	155,388
Book Binding Exp.	376,878
<b>Total</b>	<b>2,049,311</b>
<b>Schedule. No 26</b>	
<b>Establishment Expenses</b>	
Electricity	2,636,867
Water	73,533
Gardening	387,000
<b>Total</b>	<b>3,097,400</b>
<b>Schedule. No 27</b>	
<b>Laboratory Material and Other Consumable for College</b>	
Labotory Material	834,097
Pathology Material	24,698
Consumables, Chemicals Etc.	274,255
Dental Material	7,090,580
Surgical Material	5,461,330
Covid 19	692,880
<b>Total</b>	<b>14,377,840</b>



**Y. M. T. DENTAL COLLEGE AND HOSPITAL UG**

**SCHEDULES FORMING PART OF THE INCOME & EXPENDITURE AS  
AT 31ST MARCH 2022**

Particulars	Amount (Rs) 2022
<b>Schedule. No 28</b>	
<b>Expenses Related to Students</b>	
Administrative Expenses	8,837
Exam Expenses	497,450
Miscellaneous Expenses	54
Shifting & Transport Expense	8,000
QUIUM PROGRAMME	6,196
<b>Total</b>	<b>520,537</b>
<b>Schedule. No 29</b>	
<b>Contractual Services</b>	
Housekeeping Charges- New	3,337,730
Security Charges New	2,028,712
<b>Total</b>	<b>5,366,442</b>
<b>Schedule. No 30</b>	
<b>Meeting Fee</b>	
323200013Conveyance Expenses	19,002
323200014Travelling Expenses	30,760
<b>Total</b>	<b>49,762</b>
<b>Schedule. No 31</b>	
<b>OTHER EXPENSES</b>	
Office Expenses	7,940
Audit Expenses	5,290
<b>Total</b>	<b>13,230</b>
<b>Schedule. No 32</b>	
<b>Compensation for Premises</b>	
Rent for College Building Paid to Trust	3,000,000
<b>Total</b>	<b>3,000,000</b>



**Y. M. T. DENTAL COLLEGE AND HOSPITAL UG**

**SCHEDULES FORMING PART OF THE INCOME & EXPENDITURE AS  
AT 31ST MARCH 2022**

Particulars	Amount (Rs) 2022
<b>Schedule. No 33</b>	
<b>Receipt From Students</b>	
Sundry Balance W/O	(6,865)
Admission Cancellation	56,250
Internship Fee (College)	100,000
Library Fine	10,470
Misc. Income (College)	203,296
Recommendation Letter Fee	13,500
Transcript Fees	1,900
Tuition Fee	123,488,483
Tuition Fee (Repeater)	37,200
Internship (NOC) Certificate	500
IMPLANT FEE	525,000
SUNDRY BALANCE W/OFF REPEATER	(20,000)
TUITION FEE ( DEVELOPMENT FEE )	11,994,312
<b>Total</b>	<b>136,404,046</b>
<b>Schedule. No 34</b>	
<b>Receipt From Others</b>	
Notice Pay Salary	
Bank Interest	85,562
Scrap Sale	15,000
Discount Allowed	2,000
TII Workshop Programme	74,034
<b>Total</b>	<b>176,596</b>

