


8.1.11 Average per capita expenditure on Dental materials and other consumables used for student training during the last five years. 10

Year	Name of the Dental materials and other consumables used for student training	Expenditure in Rupees
2023-2024	OPD Consumables and lab materials	79,66,221
2022-2023	OPD Consumables and lab materials	83,89,538
2021-2022	OPD Consumables and lab materials	64,82,186
2020-2021	OPD Consumables and lab materials	42,63,279
2019-2020	OPD Consumables and lab materials	64,85,030

*Nagana*  


# FINANCIAL YEAR 2023-2024

DR. B.S. GUPTA MEDICAL CHARITABLE SOCIETY  
VIRBHADRA ROAD, PO-PASHULOK, RISHIKESH-249203

## BALANCE SHEET AS AT MARCH 31,2024

PARTICULARS	SCH. NO	AS AT MARCH 31, 2024		AS AT MARCH 31, 2023	
		AMOUNT	AMOUNT	AMOUNT	AMOUNT
<b>LIABILITIES</b>					
Society Capital Fund	1	26,87,29,737		24,22,05,019	
Unsecured Loans	2	1,42,10,417		1,62,10,417	
Expansion & Renovation Of Building		1,50,00,000		3,00,00,000	
<b>TOTAL RS...</b>			<b>29,79,40,154</b>		<b>28,84,15,436</b>
<b>ASSETS</b>					
Fixed Assets	3		15,69,39,634		13,99,36,543
<b>Current Assets,Loans &amp; Advances</b>					
A) Current Assets	4	12,67,05,011		15,05,17,781	
B) Loans & Advances	5	4,02,88,850		3,19,41,296	
		16,69,93,861		18,24,59,077	
<b>Less: Current Liabilities &amp; Provisions</b>					
Sundry Creditors	6	15,55,065		16,31,682	
Security Deposits	7	1,68,47,681		2,42,74,116	
Expenses Payable	8	75,90,595		80,74,387	
		2,59,93,341	14,10,00,520	3,39,80,185	14,84,78,893
<b>TOTAL RS...</b>			<b>29,79,40,154</b>		<b>28,84,15,436</b>

As per our separate report of even date.  
For A R K K & ASSOCIATES  
(Formerly BM Sharma & Associates)

Chartered Accountants

Rishikesh, No. 007944N

Aakash Khanduja  
Partner  
Formerly BM Sharma & Associates  
No. 436402

UDIN:-

  
[ AMIT GUPTA ]  
Chairman

  
[ VIVEK SANG ]  
Secretary

PLACE: Dehradun  
DATE:

**DR. B.S. GUPTA MEDICAL CHARITABLE SOCIETY**  
**VIRBHADRA ROAD, PO-PASHULOK, RISHIKESH-249203**

**INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED MARCH 31, 2024**

PARTICULARS	SCH. NO	AS AT MARCH 31, 2024		AS AT MARCH 31, 2023	
		AMOUNT	AMOUNT	AMOUNT	AMOUNT
<b>INCOME</b>					
Income From College Activities	9	17,62,47,544		16,61,91,778	
Interest Received On Saving, FDR & I.T		53,78,322		56,41,714	
Interest from Electricity Security		52,759		27,995	
Donation Received From alumni		17,300			
<b>TOTAL RS...</b>			<u><u>18,16,95,925</u></u>		<u><u>17,18,61,487</u></u>
<b>EXPENDITURE</b>					
College Running Expenses	10	15,18,92,310		16,20,83,678	
Capital Expenditure		-		-	
Depreciation	3	1,82,78,897		1,85,11,551	
			<u>17,01,71,207</u>	<u>-</u>	18,05,95,229
SURPLUS/(DEFICIT)			1,15,24,717		(87,33,742)
<b>TOTAL RS...</b>			<u><u>18,16,95,925</u></u>		<u><u>17,18,61,487</u></u>

As per our separate report of even date.  
**For A R K K & ASSOCIATES**  
**(Formerly BM Sharma & Associates)**  
Chartered Accountants  
FRN No. 007944N

  
**[ AMIT GUPTA ]**  
Chairman

  
**[ VIVEK SANG ]**  
Secretary

PLACE: Dehradun  
DATE:

  
**Akashi Khanduja**  
Partner  
M.No. 436402  
**UDIN:-**

Donation paid (Student)	5,000		
Faculty Training programme Expense	83,900		
GST Expense	16,929		
Interest on TDS	769		
Leave Encashment	37,340		
Publication Reimbursement	3,500		
Research Expense	85,000		
Welfare Fund Department	1,73,455		
NAAC Accrediation	34,932	5,63,456	
Computer Repairs and Maintenance	-	31,767	
<b>TOTAL Rs</b>		<u>1,94,49,687</u>	<u>3,28,02,372</u>
<b>B) SALARY EXPENSES:</b>			
Salary	9,03,75,257	8,86,23,326	
PF Paid	26,61,917	25,08,152	
ESI Paid	7,35,075	7,24,835	
Gratuity Paid	31,66,631	2,53,422	
Staff Welfare	3,81,160	4,53,336	
<b>TOTAL RS.</b>		<u>9,73,20,040</u>	<u>9,25,63,071</u>
<b>C) STUDENT EXPENSES:</b>			
University/DCI Inspection Exp	11,94,276	1,32,008	
Student Fee Concession	1,10,47,000	1,14,90,000	
SDCH PG Scholarship	50,000	1,25,000	
SDCH UG Scholarship	28,48,750	38,16,250	
Mess Exp.	82,32,532	87,20,620	
Library Exp.	2,73,445	8,18,885	
House Keeping/Outsourcing Charges	32,79,859	30,85,934	
UG Hostel Concession	2,30,500	1,40,000	
<b>TOTAL RS.</b>		<u>2,71,56,362</u>	<u>2,83,28,697</u>
<b>D) MATERIALS EXPENSES:</b>			
OPD Consumables	66,09,224	67,32,622	
Lab Materials	13,56,997	16,56,916	
<b>TOTAL RS.</b>		<u>79,66,221</u>	<u>83,89,538</u>
<b>TOTAL Rs. ( A+B+C+D )</b>		<u><u>15,18,92,310</u></u>	<u><u>16,20,83,678</u></u>

**FINANCIAL YEAR 2022-2023**

**AUDIT REPORT**

*OF*

**DR. B.S GUPTA MEDICAL CHARITABLE  
SOCIETY**

**For the Assessment year  
2023-2024**

**:- Auditor :-**

**B. M. Sharma & Associates**  
39, Maharani Bagh,  
G.M.S. Road,  
Dehradun - 248001

**DR. B.S. GUPTA MEDICAL CHARITABLE SOCIETY**  
**VIRBHADRA ROAD, PO-PASHULOK, RISHIKESH-249203**

**INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED MARCH 31, 2023**

PARTICULARS	SCH. NO	AS AT MARCH 31, 2023		AS AT MARCH 31, 2022	
		AMOUNT	AMOUNT	AMOUNT	AMOUNT
<b>INCOME</b>					
Income From College Activities	10	166,191,778		164,571,692	
Interest Received On Saving, FDR & I.T		5,641,714		6,701,009	
Interest from Electricity Security		27,995		27,995	
<b>TOTAL RS...</b>			<b>171,861,487</b>		<b>171,300,696</b>
<b>EXPENDITURE</b>					
College Running Expenses	11	162,083,678		130,613,280	
Expenditure incurred against the Income received -9A filled in FY2020-21				6,349,953	
Depreciation	4	18,511,551		15,603,637	
Accumulation			<b>180,595,229</b>	<b>15,000,000</b>	<b>167,566,870</b>
<b>SURPLUS/(DEFICIT)</b>			<b>(8,733,742)</b>		<b>3,733,826</b>
<b>TOTAL RS...</b>			<b>171,861,487</b>		<b>171,300,696</b>

As per our separate report of even date.  
**For B M SHARMA & ASSOCIATES**  
Chartered Accountants  
FRN No. 007944N

  
**[ AMIT GUPTA ]**  
Chairman

  
**[ VIVEK SANG ]**  
Secretary



**Akash Khanduja**  
Partner

M.No. 436402

UDIN:- 23436402BGZPXZ5535

PLACE: Dehradun  
DATE: 26/10/2023

Examination Fess	1,406,339		1,542,038
Rent Received	1,306,664		6,417,833
		44,272,778	60,893,692
<b>TOTAL Rs</b>		<b>166,191,778</b>	<b>180,856,692</b>

**SCHEDULE '11'**

**COLLEGE RUNNING EXP.**

**A) ADMINISTRATIVE EXP.**

Advertisement	818,944		1,034,382
Audit Fees & Professional fees	1,042,663		352,650
Bank Charges & Documentation Charges	14,224		37,592
Electricity & Water Charges	4,046,241		3,270,575
Freight & Labour	6,228		8,253
General Expenses	904,358		773,124
Genset & Boiler Fuel	746,366		589,682
Insurance charges	375,304		434,935
Interest on O/D A/c	17,443		33,199
Other Expense	76		8,311
Legal Expenses	41,020		39,880
News Paper & Books	9,340		7,659
Postage & Courier	31,880		29,136
Printing & Stationary	1,087,553		1,346,376
Function & Festival Exp	1,672,473		844,027
Free/ Discounted Services	857,471		643,745
Fees & Subscription	2,586,273		1,653,918
Remuneration to Interns	3,801,600		2,888,250
Repair & Maintenance	10,663,511		996,067
Donation	51,000		230,667
CDE/Conference Exp	53,291		54,423
Cellular/Telephone Expenses	147,891		130,374
Travelling & Conveyance	329,839		107,109
Upkeep & Maintenance	23,796		33,264
Vehicle Running & Maintenance	2,520,440		2,263,221
Water, Sewar & Building Tax	305,322		285,834
Camp expenses	52,602		
NAAC Accrediation	563,456		
Computer Repairs and Maintenance	31,767		
<b>TOTAL Rs</b>		<b>32,802,372</b>	<b>18,096,653</b>

**B) SALARY EXPENSES:**

Salary	88,623,326		83,755,009
PF Paid	2,508,152		2,219,163
ESI Paid	724,835		680,834
Gratuity Paid	253,422		749,893
Staff Welfare	453,336		189,750
<b>TOTAL RS.</b>		<b>92,563,071</b>	<b>87,594,649</b>

**C) STUDENT EXPENSES:**

University/DCI Inspection Exp	132,008		625,598
Student Fee Concession	11,490,000		9,362,334
SDCH PG Scholarship	125,000		75,000
SDCH UG Scholarship	3,816,250		3,816,250
Mess Exp.	8,720,620		6,985,478
Library Exp.	818,885		808,501
House Keeping/Outsourcing Charges	3,085,934		3,116,584
UG Hostel Concession	140,000		
<b>TOTAL RS.</b>		<b>28,328,697</b>	<b>24,789,745</b>

**D) MATERIALS EXPENSES:**

OPD Consumables	6,732,622		5,486,535
Lab Materials	1,656,916		995,651
<b>TOTAL RS.</b>		<b>8,389,538</b>	<b>6,482,186</b>

**TOTAL Rs. (A+B+C+D)**

	<b>162,083,678</b>		<b>136,963,233</b>
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# FINANCIAL YEAR 2021-2022

FINANCIAL STATEMENTS

FOR THE YEAR ENDED

31<sup>ST</sup> MARCH, 2022

OF

DR. B.S. GUPTA MEDICAL CHARITABLE TRUST

-:AUDITOR:-

---

B.M.SHARMA & ASSOCIATES

39, MAHARANI BAGH,

G.M.S. ROAD

DEHRADUN-248001



**DR. B.S. GUPTA MEDICAL CHARITABLE SOCIETY**  
**VIRBHADRA ROAD, PO-PASHULOK, RISHIKESH-249203**

**INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED MARCH 31, 2022**

PARTICULARS	SCH. NO	AS AT MARCH 31, 2022		AS AT MARCH 31, 2021	
		AMOUNT	AMOUNT	AMOUNT	AMOUNT
<b>INCOME</b>					
Income From College Activities	10	16,45,71,692		15,32,29,614	
Interest Received On Saving, FDR & I.T		67,01,009		65,33,078	
Interest from Electricity Security		27,995		-	
<b>TOTAL RS...</b>			<b>17,13,00,696</b>		<b>15,97,62,692</b>
<b>EXPENDITURE</b>					
College Running Expenses	11	13,06,13,280		12,72,94,129	
Expenditure incurred against the Income received -9A filled in FY2020-21		63,49,953			
Depreciation	4	1,56,03,637		1,43,25,048	
Accumulation		1,50,00,000	16,75,66,870	-	14,16,19,177
<b>SURPLUS/(DEFICIT)</b>			<b>37,33,826</b>		<b>1,81,43,515</b>
<b>TOTAL RS...</b>			<b>17,13,00,696</b>		<b>15,97,62,692</b>


Notes To Accounts

12

  
  
 [ AMIT GUPTA ]  
 Chairman

  
  
 [ VIVEK SANGHVI ]  
 Secretary

As per our separate report of even date.  
**For B M SHARMA & ASSOCIATES**

FRN No. 007944N  
  
 Akash Khanduja  
 Partner  
 M.No. 436402  
**UDIN:- 22072781AWYAAJ9563**

PLACE: Dehradun  
 DATE: 29-Sep-2022

**B) SALARY EXPENSES:**

Salary	8,37,55,009	8,33,63,263
PF Paid	22,19,163	21,64,017
ESI Paid	6,80,834	6,92,153
Gratuity Paid	7,49,893	12,03,254
Staff Welfare	1,89,750	76,184
<b>TOTAL RS.</b>	<u>8,75,94,649</u>	<u>8,74,98,871</u>

**C) STUDENT EXPENSES:**

University/DCI Inspection Exp	6,25,598	76,618
Student Fee Concession	93,62,334	83,54,306
SDCH PG Scholarship	75,000	75,000
SDCH UG Scholarship	38,16,250	28,48,750
Mess Exp.	69,85,478	69,40,174
Library Exp.	8,08,501	14,89,867
House Keeping/Outsourcing Charges	31,16,584	18,87,710
<b>TOTAL RS.</b>	<u>2,47,89,745</u>	<u>2,16,72,425</u>

**D) MATERIALS EXPENSES:**

OPD Consumables	54,86,535	31,82,169
Lab Materials	9,95,651	10,81,110
<b>TOTAL RS.</b>	<u>64,82,186</u>	<u>42,63,279</u>

TOTAL Rs. ( A+B+C+D )

13,69,63,23312,72,94,129

# FINANCIAL YEAR 2020-2021

DR. B.S. GUPTA MEDICAL CHARITABLE SOCIETY  
VIRBHADRA ROAD, PO-PASHULOK, RISHIKESH-249203

## INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED MARCH 31, 2021

PARTICULARS	SCH. NO	AS AT MARCH 31, 2021		AS AT MARCH 31, 2020	
		AMOUNT	AMOUNT	AMOUNT	AMOUNT
<b>INCOME</b>					
Income From College Activities	10	153,229,614		167,358,378	
Interest Received On Saving, FDR & I.T		6,533,078		6,924,122	
Interest from Electricity Security		-		36,680	
<b>TOTAL RS...</b>			<b>159,762,692</b>		<b>174,319,180</b>
<b>EXPENDITURE</b>					
College Running Expenses	11	127,294,129		144,741,283	
Depreciation	4	14,325,048		15,940,635	
Accumulation		-	141,619,177	-	160,681,918
<b>TOTAL RS...</b>			<b>159,762,692</b>		<b>174,319,180</b>
<b>SURPLUS/(DEFICIT)</b>			18,143,515		13,637,262


Notes To Accounts

  
 [ AMR GUPTA ]  
 Chairman

  
 [ VIVEK SANG ]  
 Secretary

PLACE: Dchradun  
DATE: 17-Dec-2021

As per our separate report of even date.  
For **B M SHARMA & ASSOCIATES**  
Chartered Accountants  
FRN No. 007944N

  
 Ravinder Khanduja  
 Partner  
 M.No. 072781  
 UDIN:- 22072781AAAAAK9048

**SCHEDULE '11'**  
**COLLEGE RUNNING EXP.**

**A) ADMINISTRATIVE EXP.**

Advertisement	257,346	511,195
Audit Fees & Professional fees	465,310	1,278,190
Bank Charges & Documentation Charges	53,089	61,936
Bank Commission Paid	-	79,886
Electricity & Water Charges	2,413,808	3,588,937
Freight & Labour	14,910	12,096
General Expenses	531,089	432,215
Genset & Boiler Fuel	383,657	828,044
Insurance charges	383,259	471,020
Interest on O/D A/c	103,442	43,158
Other Expense	23,269	325
Legal Expenses	10,960	101,431
News Paper & Books	3,478	16,462
Postage & Courier	31,332	40,440
Printing & Stationary	791,004	1,298,625
Function & Festival Exp	311,975	1,489,111
Free/ Discounted Services	333,731	955,467
Fees & Subscription	698,859	1,895,386
Remuneration to Interns	2,114,700	1,666,850
Repair & Maintenance	2,733,287	8,563,018
AMC	-	50,858
CDE/Conference Exp	3,730	464,607
Cellular/Telephone Expenses	136,490	137,147
Travelling & Conveyance	232,336	209,889
Upkeep & Maintenance	56,210	30,890
Vehicle Running & Maintenance	1,505,941	2,509,033
Water, Sewar & Building Tax	266,343	246,855
<b>TOTAL Rs</b>	<b>13,859,555</b>	<b>26,983,070</b>

**B) SALARY EXPENSES:**

Salary	83,363,263	82,470,237
PF Paid	2,164,017	2,040,906
ESI Paid	692,153	719,206
Gratuity Paid	1,203,254	731,427
Staff Welfare	76,184	136,461
<b>TOTAL RS.</b>	<b>87,498,871</b>	<b>86,098,237</b>

**C) STUDENT EXPENSES:**

University/DCI Inspection Exp	76,618	23,674
Student Fee Concession	8,354,306	6,034,610
SDCH PG Scholarship	75,000	-
SDCH UG Scholarship	2,848,750	1,558,750
Mess Exp.	6,940,174	12,932,850
Library Exp.	1,489,867	2,274,899
House Keeping/Outsourcing Charges	1,887,710	2,350,163
<b>TOTAL RS.</b>	<b>21,672,425</b>	<b>25,174,946</b>

**D) MATERIALS EXPENSES:**

OPD Consumables	3,182,169	4,717,257
Lab Materials	1,081,110	1,767,773
<b>TOTAL RS.</b>	<b>4,263,279</b>	<b>6,485,030</b>

TOTAL Rs. ( A+B+C+D )

**127,294,129**

**144,741,283**



# FINANCIAL YEAR 2019-2020

## AUDIT REPORT

*of*

**DR. B.S. GUPTA MEDICAL CHARITABLE SOCIETY**

For the Assessment year

**2020-2021**

-: Auditor :-

**B. M. Sharma & Associates**

39, Maharani Bagh,

G.M.S. Road,

Dehradun - 248001

**DR. B.S. GUPTA MEDICAL CHARITABLE SOCIETY**  
**VIRBHADRA ROAD, PO-PASHULOK, RISHIKESH-249203**

**INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED MARCH 31, 2020**

PARTICULARS	SCH. NO	AS AT MARCH 31, 2020		AS AT MARCH 31, 2019	
		AMOUNT	AMOUNT	AMOUNT	AMOUNT
<b>INCOME</b>					
Income From College Activities	10	167,358,378		162,361,379	
Interest Received On Saving, FDR & I.T		6,924,122		5,752,441	
Interest from Electricity Security		36,680		31,742	
<b>TOTAL RS...</b>			<b>174,319,180</b>		<b>168,145,562</b>
<b>EXPENDITURE</b>					
College Running Expenses	11	144,741,283		124,556,138	
Depreciation	12	15,940,635		14,862,372	
Write Off (Previous Year)				-	
Accumulation		-	160,681,918	15,000,000	154,418,510
<b>SURPLUS/(DEFICIT)</b>			<b>13,637,262</b>		<b>13,727,052</b>
<b>TOTAL RS...</b>			<b>174,319,180</b>		<b>168,145,562</b>


or Dr. B.S.Gupta Medical Charitable Society

  
 [ AMIT GUPTA ]  
 Chairman

  
 [ VIVEK SANG ]  
 Secretary

PLACE: Dehradun  
 DATE: 17-Dec-2020

As per our separate report of even date.  
 For B M SHARMA & ASSOCIATES

Chartered Accountants  
 FRN No. 007944N  
  
 Ravinder Khanduja  
 Partner

M.No. 072781

UDIN:- 20072781AAAABL1892

**B) SALARY EXPENSES:**

Salary	82,470,237	69,562,253
PF Paid	2,040,906	1,686,172
ESI Paid	719,206	777,486
Gratuity Paid	731,427	701,216
Staff Welfare	136,461	1,514,363
<b>TOTAL RS.</b>	<u>86,098,237</u>	<u>74,241,490</u>

**C) STUDENT EXPENSES:**

University/DCI Inspection Exp	23,674	6,700
Student Fee Concession	6,034,610	6,715,000
SDCH UG Scholarship	1,558,750	591,250
Mess Exp.	12,932,850	13,340,188
Library Exp.	2,274,899	1,367,192
House Keeping/Outsourcing Charges	2,350,163	1,534,871
<b>TOTAL RS.</b>	<u>25,174,946</u>	<u>23,555,201</u>

**D) MATERIALS EXPENSES:**

OPD Consumables	4,717,257	5,323,573
Lab Materials	1,767,773	587,190
<b>TOTAL RS.</b>	<u>6,485,030</u>	<u>5,910,763</u>

TOTAL Rs. ( A+B+C+D )

144,741,283124,556,138



**Seema  
Dental College  
and Hospital**

(First Post Graduate Dental College of The State)

- Recognized by:  
Dental Council of India  
vide Govt. Gazette Notification No.  
V-12017/49/2001-DE dated 25/06/2008
- Awarded As The Best Dental College

Virbhadra Road, Post Office : Pashulok  
Rishikesh-249 203 (Uttarakhand)  
Mobile: +91-9837087627  
E-mail : sdchquery@gmail.com  
Web : www.seemadentalcollege.org

**8.1.11: Expenditure On Consumables Used For Student Clinical Training During The Last Five Years**

EXPENDITURE ON CONSUMABLES						
Year	Expenditure on OPD Consumables (INR in lakhs)		Expenditure on lab materials (INR in lakhs)		Total expenditure on consumables (INR in Lakhs)	
2023-2024 <i>Functional.</i>	6609224	66.09	1356997	13.57	7966221	79.66
2022-2023	6732622	67.33	1656916	16.57	8389538	83.90
2021-2022	5486535	54.86	995651	9.96	6482186	64.82
2020-2021	3182169	31.82	1081110	10.81	4263279	42.63
2019-2020	4717257	47.17	1767773	17.68	6485030	64.85
<b>Total expenditure for 5 years (INR in Lakhs)</b>					<b>33586254</b>	<b>335.86</b>



A R K K And Associates  
(Formerly B M Sharma & Associates)

*[Handwritten Signature]*

Partner



*[Handwritten Signature]*

UDIN: 24072781BKHNRW9710  
DATE: -02/09/2024