

Indian Academy of Oral Medicine And Radiology (R)

Balance Sheet as at 31st March 2024

(Amount in Rs)

Particulars	Sch No.	As at 31 March 2024	As at 31 March 2023
<b><u>SOURCES OF FUNDS</u></b>			
Capital fund	2.1	2,64,94,522	2,47,39,774
General Reserve	2.2	49,20,319	28,07,932
Restricted & Other Funds	2.3	53,25,636	52,24,537
<b>Total</b>		<b>3,67,40,476</b>	<b>3,27,72,243</b>
<b><u>APPLICATION OF FUNDS</u></b>			
Fixed Asset	2.4	1,719	2,865
<b><u>CURRENT ASSETS, LOANS &amp; ADVANCES</u></b>			
Cash and cash equivalents	2.5	3,38,33,875	3,17,72,156
Other current assets	2.6	34,59,110	28,94,531
Less : Current Liabilities & Provisions	2.7	5,54,227	18,97,309
<b>NET CURRENT ASSET</b>		<b>3,67,38,757</b>	<b>3,27,69,378</b>
<b>Total</b>		<b>3,67,40,476</b>	<b>3,27,72,243</b>

Significant accounting policies and notes to accounts

1 & 2

For NNR & Co.,

Firm Registration Number: 011162S

Chartered Accountants

For Indian Academy of Oral Medicine & Radiology (R)

-sd-

T N Raghavendra  
Partner

Membership No.: 214932

UDIN: 24214932BKCUPH8959

Ceritification UDIN:24214932BKCUPI5676

Date: 30.09.2024

Place: Bangalore

-sd-

Dr. Neeta Mishra  
President

-sd-

Dr.Avinash Tejasvi M L  
Treasurer

-sd-

Dr.Ramumurthy. T K  
Hon.R.O Secretary

-sd-

Dr. Shivaprasad.S  
Hon.Gen Secretary

-sd-

Dr.Deepak.T.A  
Hon. R .O.Treasurer

Indian Academy of Oral Medicine And Radiology (R)

Statement of Income and Expenditure for the year ended March 31, 2024

(Amount in Rs)

Particulars	Sch No.	For the year ended 31 March 2024	For the year ended 31 March 2023
<b>Income</b>			
Conference, Seminars and Meetings	2.8	1,29,89,875	1,26,59,765
Interest Income	2.9	18,99,692	12,64,293
		<b>1,48,89,567</b>	<b>1,39,24,058</b>
<b>Expenditure</b>			
Conference, Seminars and Meeting Expenses	2.10	1,14,68,614	1,01,79,198
Administrative Expenses	2.11	13,07,421	4,90,609
Depreciation and amortization expense	2.4	1,146	1,719
		<b>1,27,77,181</b>	<b>1,06,71,527</b>
<b>Net Surplus / (Deficit) before Income Tax</b>		<b>21,12,387</b>	<b>32,52,531</b>
Less: Provision for Income Tax			
- for the year		-	7,70,470
- for the prior years		-	-
		-	<b>7,70,470</b>
<b>Net Surplus / (Deficit) before Appropriation</b>		<b>21,12,387</b>	<b>24,81,870</b>
Transfer to Building Fund		-	-
<b>Net Surplus / (Deficit) for the year transferred to General Reserve</b>		<b>21,12,387</b>	<b>24,81,870</b>

Significant accounting policies and notes to accounts

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Indian Academy of Oral Medicine And Radiology (R)

NOTES TO ACCOUNTS

(Amount in Rs)

2.1 Corpus Fund	As at 31 March 2024	As at 31 March 2023
At the Beginning of the year	2,47,39,774	2,34,42,600
Add: Received during the year	17,54,748	12,97,174
Closing Balance	<u>2,64,94,522</u>	<u>2,47,39,774</u>

2.2 General Reserve	As at 31 March 2024	As at 31 March 2023
Balance as per last financial statements	28,07,932	3,26,062
Add: Surplus/ (Deficit) for the year	21,12,387	24,81,870
	<u>49,20,319</u>	<u>28,07,932</u>

2.3 Restricted & Other Funds	As at 31 March 2024	As at 31 March 2023
<b>Building Fund</b>		
At the Beginning of the year	50,24,537	48,73,914
Add: Additions during the year	1,01,099	1,50,623
Closing Balance	<u>51,25,636</u>	<u>50,24,537</u>
<b>Award Fund</b>		
At the Beginning of the year	2,00,000	-
Add: Additions during the year	-	2,00,000
Closing Balance	<u>2,00,000</u>	<u>2,00,000</u>
	<u>53,25,636</u>	<u>52,24,537</u>

2.5 Cash and cash equivalents	As at 31 March 2024	As at 31 March 2023
Balances with banks		
- In Saving accounts	20,27,943	88,80,971
- In Deposit accounts	3,18,05,932	2,28,91,185
	<u>3,38,33,875</u>	<u>3,17,72,156</u>

The balance with the banks in saving accounts and deposit accounts are confirmed by the respective banks.

2.6 Other Current Asset	As at 31 March 2024	As at 31 March 2023
Accrued Interest	18,47,967	9,07,898
TDS Receivable	3,49,241	2,85,628
Other Receivables	12,61,902	17,01,005
	<u>34,59,110</u>	<u>28,94,531</u>

2.7 Current Liabilities & Provisions	As at 31 March 2024	As at 31 March 2023
Provisions for income tax	-	7,70,470
Outstanding Liabilities	5,54,227	11,26,839
	<u>5,54,227</u>	<u>18,97,309</u>

<b>2.8 Income from Conference, Seminars and Meetings</b>	<b>For the year ended 31 March 2024</b>	<b>For the year ended 31 March 2023</b>
Annual Conference	46,09,916	32,75,457
Branch Conference Income	4,61,187	-
Seminars, Workshops and Meetings	55,88,845	69,79,614
Publications and Journal Subscriptions	23,29,926	24,04,694
	<b>1,29,89,875</b>	<b>1,26,59,765</b>

  

<b>2.9 Interest Income</b>	<b>For the year ended 31 March 2024</b>	<b>For the year ended 31 March 2023</b>
Interest on Fixed Deposits	17,91,040	11,73,502
Interest on Saving Accounts	1,08,652	90,791
	<b>18,99,692</b>	<b>12,64,293</b>

  

<b>2.10 Conference, Seminars and Meeting Expenses</b>	<b>For the year ended 31 March 2024</b>	<b>For the year ended 31 March 2023</b>
Annual Conference	43,97,869	30,51,713
Meetings, Seminars and Workshops	52,54,266	58,06,864
Publication Expenses	18,16,478	13,20,621
	<b>1,14,68,614</b>	<b>1,01,79,198</b>

  

<b>2.11 Administrative Expenses</b>	<b>For the year ended 31 March 2024</b>	<b>For the year ended 31 March 2023</b>
Audit Fees	50,000	50,000
Salary & Wages	1,20,000	1,08,000
Branch Expenses	4,63,583	11,095
Bank Charges	75	289
Traveling & Conveyance	78,652	45,148
EC Meeting Expenses	28,185	18,703
Miscellaneous Expenses	13,026	10,000
Postage and Courier	1,250	2,000
Printing and Stationery	1,37,618	44,109
Office Expenses	1,28,270	44,600
Website Hosting Charges	1,54,534	65,296
Rates & Taxes	1,32,228	91,370
	<b>13,07,421</b>	<b>4,90,609</b>

**2.12** Previous year figures have been regrouped /reclassified wherever necessary to suit the current year's layout.

**For NNR & Co.,**  
Firm Registration Number: 011162S  
Chartered Accountants

**For Indian Academy of Oral Medicine & Radiology (R)**

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Date: 30.09.2024  
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2.4 Fixed Assets

SI No.	Particulars	WDV as at 01.04.2023	Additions		Total	Rate	Depn	WDV as at 31.03.2024
			> 180 days	< 180 days				
1	Computers & Peripherals	2,865	-	-	2,865	40%	1,146	1,719
	<b>Total</b>	<b>2,865</b>	<b>-</b>	<b>-</b>	<b>2,865</b>		<b>1,146</b>	<b>1,719</b>

<b>Corpus Fund</b>	<b>As at 31 March 2024</b>	<b>As at 31 March 2023</b>
Received during the year	-	-
Central Branches	14,82,300	10,28,700
State Branches	2,72,448	2,68,474
Closing Balance	<b>17,54,748</b>	<b>12,97,174</b>

Balances with banks		
- In Saving accounts	-	
Central	14,69,034	87,14,206
State Branches	5,58,909	1,66,764
	<b>20,27,943</b>	<b>88,80,971</b>