



Date: 21/06/2019

AUDIT REPORT

We have audited the attached Balance Sheet of **Sri Siddhartha Dental College, Siddharthanagar, Tumkur** as at **31st March 2019** and the Income and Expenditure Account for the year ended on that date annexed thereto. These financial statements are the responsibility of the College's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in India. Those Standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

Further, we report that:

- (a) We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of the audit.
- (b) In our opinion, proper books of account as required by law have been kept by the society as far as it appears from our examination of the books.
- (c) The Balance Sheet and the Income and Expenditure Account referred to this Report are in agreement with Books of Account.
- (d) In our opinion and to the best of our information and according to the explanations given to us, the said accounts read together with other notes thereon, and the accounting policies appearing thereon, give a true and fair view:
 - a. In case of the **Balance Sheet**, of the state of affairs of the College as at **31st March, 2019** and
 - b. In case of the **Income and Expenditure Account**, of the **Excess of income over expenditure** of the College for the year ended on that date.

For H.K SUBBA RAO & ASSOCIATES,
Chartered Accountants,

H.K SUBBA RAO
Proprietor



Sri Siddhartha Dental College

Agalakote, B.H.Road

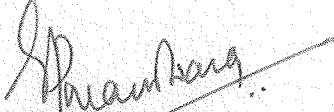
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TUMKUR

Balance Sheet

As on 31st March 2019

Liabilities	as at 31-Mar-2019	Assets	as at 31-Mar-2019
Capital Account	6,50,57,351.12	Fixed Assets	2,00,19,188.90
Current Liabilities	4,01,91,244.47	Investments	32,13,510.00
		Current Assets	8,20,15,896.69
Total	10,52,48,595.59	Total	10,52,48,595.59



CHANCELLOR

Sri Siddhartha Academy of Higher Education,
TUMKUR - 572 107, KARNATAKA.

H.K. Subba Rao & Associates
Chartered Accountants



Proprietor

H.K. Subba Rao & Associates

CHARTERED ACCOUNTANTS

No. 365, 3rd Cross, 3rd Stage,
1st Block, West of Chord Road,

Basaveshwaranagar,

BANGALORE - 560079.

Sri Siddhartha Dental College

Agalakote, B.H.Road

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TUMKUR

Income and Expenditure Statement

For the Period Ended March 2019

Particulars	1-Apr-2018 to 31-Mar-2019	Particulars	1-Apr-2018 to 31-Mar-2019
Indirect Expenses	4,50,51,852.47	Indirect Incomes	7,35,43,051.36
Excess of income over expenditure	2,84,91,198.89		
Total	7,35,43,051.36	Total	7,35,43,051.36



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For H.K. Subba Rao & Associates
Chartered Accountants



Proprietor

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CHARTERED ACCOUNTANTS
No. 365, 3rd Cross, 3rd Stage,
1st Block, West of Chord Road,
Basaveshwaranagar,
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Sri Siddhartha Dental College

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TUMKUR

Receipts and Payments

As on 31st March 2019

Receipts	1-Apr-2018 to 31-Mar-2019	Payments	1-Apr-2018 to 31-Mar-2019
Opening Balance	3,52,19,273.43	Capital Account	12,93,800.50
Bank Accounts	3,52,19,273.43	CAPITAL-SSAHE	12,93,800.50
Current Liabilities	9,27,140.00	Current Liabilities	1,11,98,944.00
EDUCATION LOAN A/C	85,840.00	EDUCATION LOAN A/C	85,840.00
Scholarship A/c	8,41,300.00	Scholarship A/c	8,41,300.00
Current Assets	22,12,500.00	SSMC A/c	1,02,71,804.00
Loans & Advances (Asset)	22,12,500.00	Fixed Assets	1,00,750.00
Indirect Incomes	7,51,67,835.61	U.P.S.	1,00,750.00
Free Dental Treatment	98,250.00	Indirect Incomes	42,06,350.00
Fees	6,88,99,390.62	Fees	39,15,650.00
Interest Received	23,39,038.72	Other Income	2,90,700.00
Other Income	38,31,156.27	Indirect Expenses	3,23,12,898.71
Indirect Expenses	8,82,984.00	Advertisement Expenses	25,000.00
Salaries	8,82,984.00	Departmental Expenses	19,84,760.00
		Eligibility & Examination Fees	2,73,268.00
		Financial Expenses	88,460.71
		Office Expenses	20,80,187.00
		Salaries	2,78,61,223.00
		Closing Balance	6,52,96,989.83
		Bank Accounts	6,52,96,989.83
Total	11,44,09,733.04	Total	11,44,09,733.04


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For H.K. Subba Rao & Associates
Chartered Accountants


Proprietor

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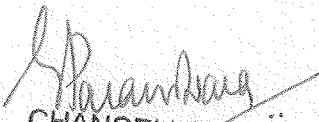
TUMKUR

Capital Account

Group Summary

1-Apr-2018 to 31-Mar-2019

Particulars	Closing Balance	
	Debit	Credit
CAPITAL-SSAHE		3,65,66,152.23
EXCESS OF INCOME OVER EXPENDITURE		2,84,91,198.89
Grand Total		6,50,57,351.12


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TUMKUR

Current Liabilities

Group Summary

1-Apr-2018 to 31-Mar-2019

Particulars	Closing Balance	
	Debit	Credit
Alumini Association Fees		12,000.00
Caution Deposit A/c		26,36,984.00
Hostel A/c		4,02,091.24
SSMC A/c		3,36,52,323.23
S.S.M.C.H A/c		34,87,846.00
Grand Total		4,01,91,244.47



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TUMKUR

Fixed Assets

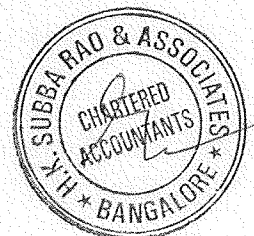
Group Summary

1-Apr-2018 to 31-Mar-2019

Particulars	Closing Balance	
	Debit	Credit
Air Compressor		22,552.22
Air Conditioners		39,418.34
Amalgamators		13,100.09
AMBULANCE VAN	2,47,097.14	
AMPLIFIERS		37,249.52
Aquaguard Water Filters		30,689.16
BIO-MATRIX SYSTEM		1,70,051.99
CARDLESS MICROPHONE		5,92,326.28
Computers		29,947.98
Dental Chairs	50,39,703.26	
Dental Equipment		7,92,605.40
Dental Lab Equipment		4,41,623.76
DENTAL STRIKER		45,527.20
Department of Orthodontics Equipment		1,22,231.42
Digital Camera		26,879.86
Fire Extinguisher		19,117.16
Furniture Account	12,58,474.62	
Internet		1,44,729.07
Kent Water Purifier		37,419.18
L.C.D Projector		2,46,014.31
LEAD PROTECTION SCREEN		7,316.55
Library		81,05,425.13
LIGHT CURE GUN		10,074.91
MICRO DRILL		59,554.50
MICROSCOPES		2,08,944.40
Motor Car Ambassador		24,767.41
OMNI BUS SWARAJ MAZDA		1,72,373.18
Operation Table		12,092.49
OXYGEN PIPE LINE		23,509.28
PEDO CROWNLINKS		10,530.18
Phantom Head Units		61,110.16
Phantom Table		9,43,844.20
Printer		66,764.13
Refrigerator		12,193.39
Sterlizers		9,850.14
TATA INDICO		97,596.48
TELEVISION		13,081.42
U.P.S.		1,80,094.22
V-GUARD WATER HEATER		5,570.37
XEROX MACHINE		28,584.96
X-Ray Equipment		6,09,153.44
Grand Total		2,00,19,188.90


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Investments

Group Summary

1-Apr-2018 to 31-Mar-2019

Particulars	Closing Balance	
	Debit	Credit
FD INVESTMENT IN SSES		18,00,000.00
F.D-UCO Bank- 87522/2481		14,13,510.00
Grand Total		32,13,510.00


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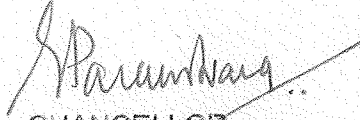
TUMKUR

Current Assets

Group Summary

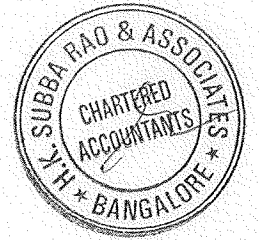
1-Apr-2018 to 31-Mar-2019

Particulars	Closing Balance	
	Debit	Credit
Loans & Advances (Asset)		1,67,18,906.86
SRI SIDDARTHA EDUCATION SOCIETY		1,65,48,906.86
INCOME TAX STAFF TDS		1,70,000.00
Bank Accounts		6,52,96,989.83
SYNDICATE BANK 220/27040		6,38,36,692.80
SYNDICATE BANK 220/27184		13,79,337.68
Syndicate Bank A/c No 220/26998		80,959.35
Grand Total		8,20,15,896.69



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Sri Siddhartha Dental College

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TUMKUR

Indirect Incomes

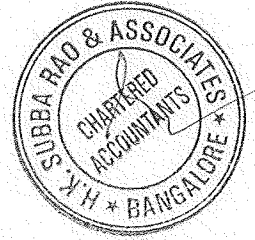
Group Summary

1-Apr-2018 to 31-Mar-2019

Particulars	Closing Balance	
	Debit	Credit
Fees		6,49,83,740.62
<i>Clinical Fees</i>		73,000.00
<i>Tution Fees & Other Fees</i>		6,49,10,740.62
Interest Received		49,96,804.47
<i>Interest Received From Banks</i>		49,96,804.47
Other Income		34,64,256.27
<i>Examination Remuneration Received</i>		1,07,190.00
<i>Laboratory Charges Received</i>		15,88,437.27
SSDC HOSPITAL COLLECTIONS		17,68,629.00
Free Dental Treatment		98,250.00
Grand Total		7,35,43,051.36


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Indirect Expenses

Group Summary

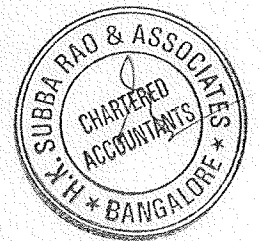
1-Apr-2018 to 31-Mar-2019

Particulars	Closing Balance	
	Debit	Credit
Advertisement Expenses	25,000.00	
Advertisement A/c	25,000.00	
Departmental Expenses	19,84,760.00	
Dental Materials	15,98,878.00	
Department of Community Dentistry	1,220.00	
DEPARTMENT OF CONSERVATIVE DENTISTRY.	18,690.00	
DEPARTMENT OF ORAL MEDICINE	17,338.00	
DEPARTMENT OF ORAL PATHOLOGY	16,520.00	
Department of Periodontics	43,795.00	
DEPARTMENT OF PROSTHODONTICS	50,526.00	
LABORATORY EXPENSES	2,37,793.00	
Depreciation	31,46,800.76	
Depreciation A/c	31,46,800.76	
Eligibility & Examination Fees	2,73,268.00	
Examination Expenses	1,81,038.00	
EXAMINATION REMUNERATION PAID	92,230.00	
Financial Expenses	88,460.71	
Bank Charges	88,460.71	
Office Expenses	45,69,114.00	
AUDIT FEES	51,920.00	
Computer Maintainance	800.00	
Conference and Seminars	9,566.00	
Cultural Expenses	3,14,799.00	
GARDEN MAINTENANCE	20,000.00	
Labour Charges Paid.	28,97,846.00	
NEWS PAPER AND PERIODICALS	3,745.00	
Other Office Expenses	16,120.00	
Postage Expenses	4,000.00	
Printing & Stationary	62,309.00	
Refreshment Expenses	6,810.00	
Repairs & Maintainance	10,77,801.00	
Travelling & Conveyance	2,000.00	
Vehicle Maintainance	71,898.00	
WEB SIGHT CHARGES	29,500.00	
Salaries	3,49,64,449.00	
Housemanship A/c	6,91,577.00	
Salaries A/c	3,42,72,872.00	
Grand Total	4,50,51,852.47	



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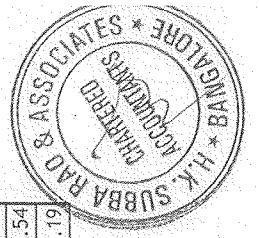
Sri Siddhartha Academy of Higher Education,
TUMKUR - 572 107, KARNATAKA.



SRI SIDDHARTHA DENTAL COLLEGE,
AGALAKOTE, TUMKUR.

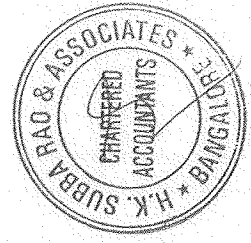
FIXED ASSETS AND DEPRECIATION SCHEDULE AS ON 31-03-2019

SL NO.	PARTICULARS	BALANCE AS	ADDITIONS		Deduction	TOTAL	DEPRECIATION	TOTAL DEPRECIATION	BALANCE AS on 31-3-2019
		on 1-4-2018	upto 30.09.18	01.10.18 to 31.03.19					
BLOCK A. 10%									
1	FURNITURE - DENTAL CHAIRS	5599670.28	0	0	0	5599670.277	559967.03	599967.03	5039703.25
2	FURNITURE & FIXTURES	1398305.12	0	0	0	1398305.121	139830.51	139830.51	1258474.61
3	OPERATION TABLE	13436.11	0	0	0	13436.11	1343.61	1343.61	12092.50
	TOTAL - A	7011411.50	0.00	0.00	0.00	7011411.50	701141.15	701141.15	6310270.35
BLOCK B. 15%									
4	MOTOR CAR - AMBASSADOR	29138.13	0	0	0	29138.13	4370.72	4370.72	24767.41
	TOTAL - B	29138.13	0	0	0	29138.13	4370.72	4370.72	24767.41
BLOCK C. 15%									
5	CARDLESS MICROPHONE	696854.45	0	0	0	696854.45	104528.17	104528.17	592326.28
6	DENTAL EQUIPMENTS	932476.93	0	0	0	932476.93	139871.5401	139871.54	792605.39
7	DENTAL LAB EQUIPMENTS	519557.36	0	0	0	519557.36	77933.60	77933.60	441623.75
8	DENTAL SCALER	1734.43	0	0	0	1734.43	1734.43	1734.43	0.00
9	DENTAL STRIKER	53561.42	0	0	0	53561.42	8034.21	8034.21	45527.21
10	MICRO DRILL	70064.13	0	0	0	70064.13	10509.62	10509.62	59554.51
11	LIBRARY BOOKS	9535794.26	0	0	0	9535794.261	1430369.14	1430369.14	8105425.12
12	X-RAY EQUIPMENTS	716651.13	0	0	0	716651.13	107497.67	107497.67	609153.46
13	PHANTOM HEAD UNITS	59534.25	0	0	0	59534.25	8930.14	8930.14	50604.11
14	REFRIZERATOR	14345.76	0	0	0	14345.16	2151.77	2151.77	12193.38
15	STERILIZERS	11588.39	0	0	0	11588.39	1738.26	1738.26	9850.14
16	L.C.D. PROJECTOR	289428.59	0	0	0	289428.59	43414.29	43414.29	246014.30
17	BIO MATRIX SYSTEM	200061.16	0	0	0	200061.16	30009.17	30009.17	170051.98
18	AMBULANCE VAN	290702.53	0	0	0	290702.53	43605.38	43605.38	247097.15
19	MICROSCOPES	245816.95	0	0	0	245816.95	36872.54	36872.54	208944.40
20	OXYGEN PIPE LINE	27657.98	0	0	0	27657.98	4148.70	4148.70	23509.28
21	XEROX MACHINE	33629.36	0	0	0	33629.36	5044.40	5044.40	28584.96
22	AMPLIFIERS	43822.98	0	0	0	43822.98	6573.45	6573.45	37249.54
23	OMNI BUS SWARAJ MAZDA	202791.98	0	0	0	202791.98	30418.80	30418.80	172373.19



S. Anandana
CHANCELLOR
Sri Siddhartha Academy of Higher Education,
MADAKUR - 572 107, KARNATAKA.

24	INTERNET	170269.50	0	0	0	170269.50	25540.42	25540.42	25540.42	144729.07
25	AQUAGUARD WATER FILTER	36104.88	0	0	0	36104.88	5415.73	5415.73	5415.73	30689.15
26	AIR CONDITIONER	46374.52	0	0	0	46374.52	6956.18	6956.18	6956.18	39418.34
27	AWALGAWATORS	15411.87	0	0	0	15411.87	2311.78	2311.78	2311.78	13100.09
28	DIGITAL CAMERA	31623.38	0	0	0	31623.38	4743.51	4743.51	4743.51	26879.87
29	LOCK AND KEYS	3847.91	0	0	0	3847.91	3847.91	3847.91	3847.91	0.00
30	FIRE EXTINGUISHER	22490.78	0	0	0	22490.78	3373.62	3373.62	3373.62	19117.16
31	UPS	11125.57	100750	0	0	211875.57	31781.34	31781.34	31781.34	180094.24
32	MICROPHONE & MIKES	2221.44	0	0	0	2221.44	2221.44	2221.44	2221.44	0.00
33	LEAD PROTECTION SCREEN	8607.69	0	0	0	8607.69	1291.15	1291.15	1291.15	7316.54
34	LIGHT CURE GUN	11852.83	0	0	0	11852.83	1777.92	1777.92	1777.92	10074.90
35	PEDO CROW LINKS	12388.44	0	0	0	12388.44	1858.27	1858.27	1858.27	10530.17
36	V-GUARD WATER HEATER	6553.40	0	0	0	6553.40	983.01	983.01	983.01	5570.39
37	WATER DISTILLER PLANT	1966.02	0	0	0	1966.02	1966.02	1966.02	1966.02	0.00
38	TELEVISION	15389.92	0	0	0	15389.92	2308.49	2308.49	2308.49	13081.43
39	MICROOVEN	1988.52	0	0	0	1988.52	1988.52	1988.52	1988.52	0.00
40	TATA INDICO- CAR	114819.35	0	0	0	114819.35	17222.90	17222.90	17222.90	97596.45
41	DEPT OF ORTHODONTICS EQUIP	143801.67	0	0	0	143801.67	21570.25	21570.25	21570.25	122231.42
42	KANT WATER PURIFIER	44022.56	0	0	0	44022.56	6603.38	6603.38	6603.38	37419.18
43	PRINTER	78546.03	0	0	0	78546.03	11781.90	11781.90	11781.90	66764.12
44	AIR COMPRESSOR	26532.01	0	0	0	26532.01	3979.80	3979.80	3979.80	22552.21
45	PHONTOM TABLE	1122765.00	0	0	0	1122765.00	168414.75	168414.75	168414.75	954350.25
	TOTAL-C	15974776.72	100750	0	0	16075526.72	2421323.58	2421323.58	2421323.58	13654203.14
42	COMPUTERS	49913.28	0	0	0	49913.28	19965.31	19965.31	19965.31	29947.97
	TOTAL - D	49913.28	0	0	0	49913.28	19965.31	19965.31	19965.31	29947.97
	TOTAL A+B+C+D	23065239.63	100750	0	0	23165989.63	3146800.76	3146800.76	3146800.76	20019188.87



S. Aravind

CHANCELLOR
Sri Siddhanta Academy of Higher Education,
TUMKUR - 572 107, KARNATAKA