



**Independent Auditor's Report
To Sri Siddhartha Medical College**

Report on Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of **Sri Siddhartha Medical College**, Agalkote, Tumkur ("the College") which comprise the Balance Sheet as at 31 March 2021 and the Statement of Income and Expenditure and Receipts & payments for the year then ended.

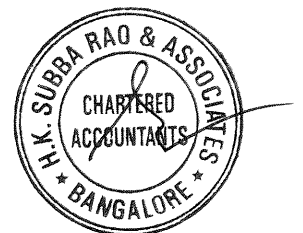
In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial statements give the information required by the Trust deed in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the College as at March 31, 2021, and its excess of **Income over Expenditure**, and its Receipts & Payments for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with Standards on Auditing (SAs). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the College in accordance with the ethical requirements that are relevant to our audit of the financial statements, and we have fulfilled our other responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

The College's Management is responsible with respect to the preparation of these standalone financial statements in accordance with the Trust deed and for such internal control as management determines is necessary to enable the preparation





of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances.





- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the College's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the College to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

For H K Subba Rao & Associates.

Chartered Accountants

H K Subba Rao

(Proprietor)

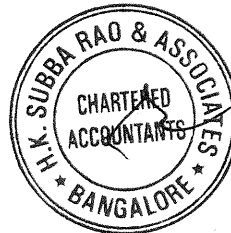
Membership number: 024266

FRN: 004084S

Place: Bangalore

Date: 11-08-2021

UDIN: 21024266AAAAAW1333



Sri Siddhartha Medical College

Agalakote, B.H.Road,
Tumkur

Balance Sheet

As at 31st March 2021

Liabilities	as at 31-Mar-2021	Assets	as at 31-Mar-2021
Capital Account	1,56,70,90,609.14	Fixed Assets	10,39,73,378.00
Loans (Liability)	83,17,752.23	Investments	64,91,45,749.30
Current Liabilities	14,09,37,012.84	Current Assets	96,32,26,246.80
Total	1,71,63,45,374.21	Total	1,71,63,45,374.21



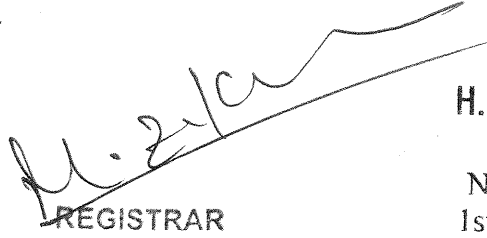
CHANCELLOR

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

For H.K. Subba Rao & Associates
Chartered Accountants



Proprietor



REGISTRAR

Sri Siddhartha Academy of Higher Education
Agalakote, TUMKUR-572107.

H.K. Subba Rao & Associates
CHARTERED ACCOUNTANTS

No. 365, 3rd Cross, 3rd Stage,
1st Block, West of Chord Road,
Basaveshwaranagar,
BANGALORE - 560079.

Sri Siddhartha Medical College


Agalakote, B.H.Road,
Tumkur

Income and Expenditure Account

For the Period Ended 31st March 2021

Particulars	1-Apr-2020 to 31-Mar-2021	Particulars	1-Apr-2020 to 31-Mar-2021
Indirect Expenses	40,11,42,003.17	Indirect Incomes	1,31,31,98,277.16
Administrative Expenses	6,79,89,991.98	Fees Collections	1,18,87,73,506.86
Departmental Expenses	2,65,63,205.00	Hostel and Mess Collections	8,56,58,773.80
DEPRECIATION	1,59,15,880.00	Interest From Banks	79,45,590.10
ESTABLISHMENT CHARGES	28,59,96,380.00	Miscellaneous Receipts	23,85,230.00
EXAMINATION EXPENSES	4,23,158.00	Excess of Income Over Expenditure -Para Medical	16,63,751.36
Financial Charges	5,94,287.19	EXCESS OF INCOME OVER EXPENDITURE -SSMCH	2,56,94,425.04
Other Expenses	21,75,101.00	Excess of Income Over Expenditure-Bsc Degree Para	10,77,000.00
UNIVERSITY FEES	14,84,000.00		
Hostel Expenses	3,15,52,550.00		
Hostel and Mess Expenses	3,15,52,550.00		
Excess of income over expenditure	88,05,03,723.99		
Total	1,31,31,98,277.16	Total	1,31,31,98,277.16


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For H.K. Subba Rao & Associates
Chartered Accountants


Proprietor

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No. 365, 3rd Cross, 3rd Stage,
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Sri Siddhartha Medical College

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Capital Account

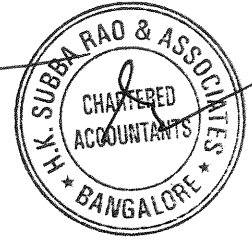
Group Summary

1-Apr-2020 to 31-Mar-2021

Particulars	Closing Balance	
	Debit	Credit
CAPITAL-Sri Siddhartha University		68,65,86,885.1
EXCESS OF INCOME OVER EXPENDITURE		88,05,03,723.9
Grand Total		1,56,70,90,609.1


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Sri Siddhartha Medical College

Agalakote, B.H.Road,
Tumkur

Loans (Liability)

Group Summary

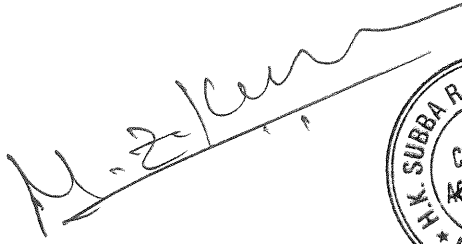
1-Apr-2020 to 31-Mar-2021

Particulars	Closing Balance	
	Debit	Credit
Secured Loans		83,17,752.2
Canara Bank Car Loan-20099390001056		83,17,752.2
Grand Total		83,17,752.2



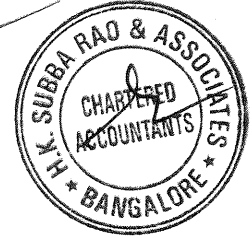
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Sri Siddhartha Medical College

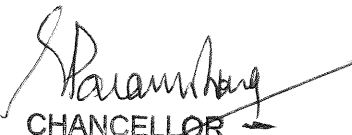
Agalakote, B.H.Road,
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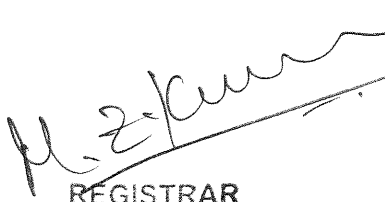
Current Liabilities

Group Summary

1-Apr-2020 to 31-Mar-2021

Particulars	Closing Balance	
	Debit	Credit
Advance Tution Fee		2,02,48,500.0
Arx Jerin-PG		25,00,000.0
Ashwini Ramakrishnan		22,98,500.0
Balajee-PG		20,00,000.0
Divyansh Puri		52,50,000.0
Lavanya Singh		22,50,000.0
Madaksha Nandi		22,00,000.0
Poojtha Anoosha Kurapati		37,50,000.0
Other Liabilities		11,24,06,992.3
Alumini Association		10,07,050.0
Caution Money Deposit		9,36,28,410.0
Drivers Security Deposit		1,235.0
Sri Siddhartha College of Nursing		1,77,70,297.3
Provident Fund Account		3,06,742.0
Research Amount		1,44,610.0
Siddhartha Upahara Rent Deposit		1,00,000.0
Ssmc Boys Hoste Mess A/c		39,21,605.1
Ssmc Girles Hostel Mess A/c		38,08,563.3
Grand Total		14,09,37,012.8


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Sri Siddhartha Medical College

Agalakote, B.H.Road,
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Fixed Assets

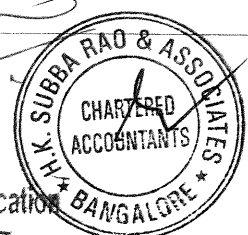
Group Summary

1-Apr-2020 to 31-Mar-2021

Particulars	Closing Balance	
	Debit	Credit
Departmental Equipments		4,67,78,408.85
Anaesthesia Equipments		2,95,510.99
Anatomy Equipment		4,08,787.90
DEPARTMENT OF APHTHAMOLOGY EQUIPMENTS		5,07,764.36
Department of Dermatology Equipment		3,62,459.00
Department of Dialysis Equipments		21,70,052.00
DEPARTMENT OF ENT EQUIPMENT		22,18,825.21
Department of Forsenic Equipment		92,654.15
DEPARTMENT OF IVF EQUIPMENTS		28,18,426.00
Department of Micro-Biology Equipments		2,53,783.22
Department of MRD Equipment		5,99,437.75
DEPARTMENT OF OBG EQUIPMENT		13,09,120.31
DEPARTMENT OF ORTHOPEDICS EQUIPMENTS		15,10,867.75
Department of Paediatrics Equipment		13,27,653.84
Department of Pathology Equipment		8,41,166.00
Department of Physiology Equipment		5,81,917.00
Department of Physiotherphy Equipment		1,03,126.46
DEPARTMENT OF RADIOLOGY EQUIPMENT		48,03,855.30
DEPARTMENT OF SURGERY EQUIPMENT		34,47,011.50
Department of Pathology Equipment		8,00,558.80
DEPT OF CATHLAB EQUIPMENT		1,75,84,217.68
Dept of Nicu Equipment		1,39,135.00
Dept of Pharmacology Equipment		20,880.00
Dept of Psycasitry Equipment		1,29,500.00
DERMOTOLOGY EQUIPMENT		2,16,511.67
Echo Meachine		22,722.00
GENETIC LAB IN ANATOMY		2,73,368.71
Hostel Equipments		5,50,997.75
Library		28,23,226.91
Microbiology Equipment		12,855.44
Pathology Equipment		4,59,357.75
Pharmacology Equipment		9,958.86
Physicology Equipment		62,064.54
Spirometer		20,635.00
6 Seater Buggy Purchase		4,20,551.00
ACQUAGUARD MACHINE		42,170.54
Air Conditioners		33,74,073.46
Alamara		7,777.00
AMBASSODOR CAR		72,593.27
Ambulance		14,27,976.00
ANATOMY JARS		33,901.70
Ape Porter -700 Luggage Auto		2,55,000.00
AUDIO VISUALS		4,28,050.09
BIO-METRIC MACHINE		4,10,258.53
BOREWELL		4,85,163.00
C C T V CAMERA		7,21,828.81
Ceiling Fans		98,845.87
Carried Over		5,45,56,598.12

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CHANCELLOR

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REGISTRAR



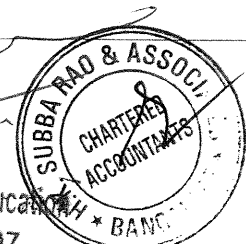
Sri Siddhartha Medical College

Fixed Assets Group Summary : 1-Apr-2020 to 31-Mar-2021

Particulars	Closing Balance	
	Debit	Credit
Brought Forward		5,45,56,598.12
Central Kitchen Equipment		5,71,757.00
CENTRAL RESEARCH LAB EQUIP		87,873.39
Computer Machine		3,59,261.34
Computer Software		9,533.96
Digital Copier		5,380.05
Done Camera		38,429.00
Dough Kneader Machine		25,514.00
Drilling Machine		2,805.00
E.C.G Machine		2,50,442.70
Electric Solar System (Millinium Synergy		24,33,118.30
Electrolyte Analyser		7,461.29
Electronic Safer		73,045.96
Elevator(Hostel)		3,56,125.00
E.P.B.X Intercom Systems		2,24,012.20
Fan		6,342.00
Fire Extinguishers		1,40,980.00
Floor Scrub Machine		1,99,049.00
Furniture & Fixtures		1,53,61,033.29
Garden Equipments		3,20,759.00
Generator Machine		26,01,426.37
Gym Equipments		22,70,524.34
Hospital Mess Equipment		27,808.17
HOSPITAL WASTE BURNIG MACHINE		41,688.91
Hostel Furniture.		5,49,104.70
I C U Equipment		39,59,190.00
Innova Crysta		11,72,719.61
INNOVA QUALIS		2,27,078.96
INNOVA QUALIS HIGH MODEL		3,42,049.28
INTERCOM SYSTEMS		63,963.67
L.C.D Projector		3,33,727.98
Mahidra Bolero		8,40,139.00
MAHINDRA OMNI BUS		2,75,092.15
MERCIDIS BENZ CAR		6,92,647.72
Microphone		47,129.00
Microscopes		16,53,566.48
MOBILE PHONE		6,280.00
Motor Bus		27,837.75
MOTOR CAR		2,34,875.21
New Bus		56,063.92
Pest Control Machine		12,957.69
Printer		1,50,721.11
Projector		1,32,674.00
QBC Paralens Blood Parasite		14,786.38
Refrigerator		1,17,344.00
Software		1,39,000.00
Solar Equipment		14,16,984.54
Solar Water Heater -Nri Boys Hostel		1,73,827.00
Solar Water Heater -PG Boys Hostel		1,04,401.00
Sports Material		91,265.05
TATA SCHOOL BUS NEW		2,07,171.26
TELEVISION		3,26,774.92
Carried Over		9,33,40,340.77

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

M. S. Kumar
REGISTRAR
 Sri Siddhartha Academy of Higher Education
 Agalakote, TUMKUR-572107.




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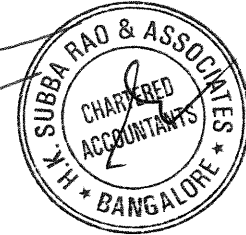
Sri Siddhartha Medical College

Fixed Assets Group Summary : 1-Apr-2020 to 31-Mar-2021

Particulars	Closing Balance	
	Debit	Credit
Brought Forward		9,33,40,340.77
Thermal Scanner		6,375.00
Toyota Qualis		30,604.05
TOYOTO INNOVA CAR		5,65,781.87
TV.Hostel		21,506.57
UPS MACHINE.		13,63,497.29
VESSEL CLEANING MACHINE		1,28,546.97
VOLVO BUS		26,94,007.94
Washing Machine		23,286.49
Waste Water Treatment Equipment		3,16,200.00
Water Filter (Central Library)		32,300.00
WATER FILTER(HOSTEL)		4,08,799.31
Water Geyser		18,445.00
Water Heater		15,66,618.40
Water Purifier		2,09,976.30
WEIGHING SCALE		3,330.00
Wifi Network Instruments		18,97,949.75
Xerox Copier		16,951.61
XEROX MACHINE		2,68,748.71
X Ray Machine		10,60,112.00
Grand Total		10,39,73,378.03


CHANCELLOR
Sri Siddhartha Academy of Higher Education,
TUMKUR - 572 102, KARNATAKA.


REGISTRAR
Sri Siddhartha Academy of Higher Education
Agalakote, TUMKUR-572107.



Sri Siddhartha Medical College

Agalakote, B.H.Road,
Tumkur

Investments

Group Summary

1-Apr-2020 to 31-Mar-2021

Particulars	Closing Balance	
	Debit	Credit
20094050006051		31,50,000.00
Fd-140006404174		1,90,00,000.00
Fd-140006483456		1,90,00,000.00
Fd-140006488653		1,90,00,000.00
Fd-140006569464		1,90,00,000.00
Fd-140006571670		1,90,00,000.00
Fd-140006815770		1,90,00,000.00
Fd-140006815829		1,90,00,000.00
Fd-140006894703		1,90,00,000.00
Fd-140006894729		1,90,00,000.00
Fd-140007041222		1,90,00,000.00
Fd-140007041289		1,00,00,000.00
Fd-20094050003110/40		1,00,00,000.00
Fd-20094050003185-3LHM		15,00,000.00
Fd -20094050007229/3		7,50,000.00
Fd -20094050007232/3		15,00,000.00
Fd -20094050007246/1		15,00,000.00
Fd-20094050007250/2		15,00,000.00
FD20094570000019/5		3,00,00,000.00
FD20094570000019/6		3,00,00,000.00
Fd20094570000019/7		3,00,00,000.00
FD20094570000019/8		3,00,00,000.00
FD20094570000019/9		3,00,00,000.00
Fd-20094580001033/1		2,00,00,000.00
Fd-20094580001033/2		2,00,00,000.00
Fd-20094580001033/3		2,00,00,000.00
Fd-20094580001033/4		2,00,00,000.00
Fd-20094580001033/5		2,00,00,000.00
Fd-20094580001033/6		2,00,00,000.00
Fd-20094580001033/7		2,00,00,000.00
FD/405/6620/117		23,00,000.00
FD /405/6620/165		20,00,000.00
FD 405/8980/1		6,00,000.00
FD 405/8980/2		6,00,000.00
F.D.Punjab Bank-922191/537		10,50,945.00
FDR 20094050003025 BH.6 2011		5,00,000.00
FDR 20094050003185/LH		29,00,000.00
FDR 20094050004982 PG		3,50,000.00
FDR 20094050006150/3 TUI		30,00,000.00
INTEREST RECEIVABLE		84,19,695.00
Nanasu Nidhi Deposit Receipt		25,00,000.00
TD-200045700000043		2,00,00,000.00
TD-20005100000016		7,50,00,000.00
TD20094050006150		24,09,609.37
Td-20094050010165		45,30,500.00
Td -20094050010179		45,30,500.00

Carried Over

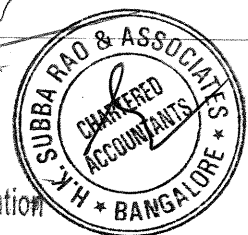
64,05,91,249.37


CHANCELLOR

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REGISTRAR

Sri Siddhartha Academy of Higher Education
Agalakote, TUMKUR, 572107





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Sri Siddhartha Medical College

Investments Group Summary : 1-Apr-2020 to 31-Mar-2021

Particulars	Closing Balance	
	Debit	Credit
Brought Forward		64,05,91,249.37
Td-20094050010182	45,30,500.00	
Td-20094050010196	22,24,000.00	
TDR 0522401004945/1	6,00,000.00	
TDR 0522401004945/2	6,00,000.00	
TF FDR.NO. 20094010001856/7	6,00,000.00	
Grand Total		64,91,45,749.37


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Sri Siddhartha Medical College

Agalakote, B.H.Road,
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Current Assets

Group Summary

1-Apr-2020 to 31-Mar-2021

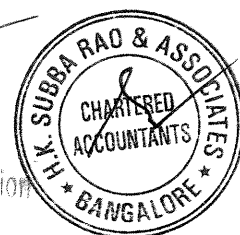
Particulars	Closing Balance	
	Debit	Credit
Loans & Advances (Asset)	38,56,87,813.59	
Bsc Nursing College	3,00,000.00	
Esic Super Speciality(Security/guranty Deposit)	1,00,000.00	
Income Tax Staff Tds	16,66,500.00	
K.E.B DEPOSIT	3,54,615.00	
SRI SIDDHARTHA EDUCATIION SOCIETY	37,59,60,208.08	
Sri Siddhartha Para-Medical College	68,26,090.50	
SSMC GIRLS HOSTEL (UG)	41,000.00	
SSMC HOSTEL MESS A/C	2,39,400.01	
Tumul-Milk Deposit	2,00,000.00	
Bank Accounts	39,48,20,506.77	
Canara Bank -20093070001832 SSRDF	3,20,13,839.00	
Canara Bank A/c-20092200041720	1,03,49,938.76	
Canara Bank A/c No-101/105	13,26,32,849.10	
Canara Bank A/c No-101/331	63,808.00	
Canara Bank A/c No-201/17483	2,775.27	
Canara Bank A/c No -220/26723	12,65,135.36	
Canara Bank A/c No-220/26795	1,03,24,399.79	
Canara Bank A/c No-220/26800	3,05,11,218.48	
Canara Bank A/c No-220/26815	1,55,11,943.48	
Canara Bank A/c No -220/26820	3,16,16,590.38	
Canara Bank A/c No-220/26907	25,16,677.86	
Canara Bank A/c No-220/26911	1,75,795.02	
Canara Bank A/c No -220/26926	1,02,95,068.51	
Canara Bank A/c No-220/26964	1,97,15,206.54	
Canara Bank A/c No-220/26983	17,59,714.40	
Canara Bank A/c No-220/27170	1,06,76,333.35	
Canara Bank A/c No-220/27199	8,31,138.53	
Canara Bank A/c No-220/27261	52,25,747.39	
Canara Bank A/c No-220/27276	15,39,094.35	
Canara Bank A/c No -220/27300	5,50,83,254.52	
Canara Bank A/c No-220/37732	1,19,84,906.40	
Canara Bank A/c No-220/37858	7,237.32	
Canara Bank A/c No-220/42234	16,976.87	
Canara Bank A/c No-220/49762	41,92,107.08	
Canara Bank A/c No -26868	60,66,359.57	
Canara Bank A/c No-307/734	1,54,008.22	
Canara Bank A/c No-307/772	1,49,459.15	
Uco Bank -106201000003957	1,36,663.32	
Uco Bank A/c No -10620110056585	2,260.75	
S.S.D.C	3,27,21,536.23	
Sri Siddartha Dental College	3,27,21,536.23	
S.S.M.C.H	14,67,51,750.22	
S.S.M.C.H A/c	14,67,51,750.22	
S.S.N.C	32,44,640.00	
Sri Siddhartha School of Nursing	32,44,640.00	
Grand Total	96,32,26,246.81	

[Signature]
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Sri Siddhartha Medical College

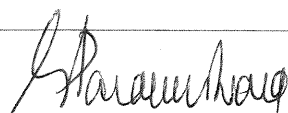
Agalakote, B.H.Road,
Tumkur


Indirect Expenses

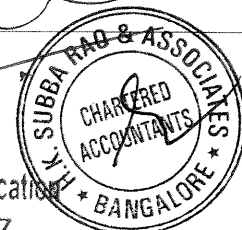
Group Summary

1-Apr-2020 to 31-Mar-2021

Particulars	Closing Balance	
	Debit	Credit
Administrative Expenses	6,79,89,991.98	
ADVERTISEMENT CHARGES	26,51,999.00	
Annual Mainatinance Charges	5,30,679.00	
AUDIT FEES	4,37,262.00	
COMPUTER MAINTAINANCE	2,10,633.00	
Culture and Student Expenses	19,09,606.00	
Electricity Charges A/c	79,47,880.98	
Ethics Committe Meeting Expenses	49,230.00	
Honararium	17,000.00	
Interest on TDS	2,296.00	
Internet Charges	9,81,114.00	
KMC REGISTRATION FEES PAID	4,67,200.00	
LEGAL CHARGES	24,000.00	
MEETING EXPENSES	34,850.00	
Memebership Fee	50,000.00	
News Paper and Periodicals	11,723.00	
NMC INSPECTION FEE	57,23,000.00	
N M C- REGISTRATION FEE	4,00,000.00	
OTHER OFFICE EXPENSES	2,64,340.00	
Pooja Expenses	36,000.00	
Postage & Courier Charges	9,576.00	
Printing & Stationary	60,38,531.00	
Professional Charges Paid	1,43,44,370.00	
REFERSTMENT CHARGES	2,31,439.00	
Registration Fee-Esic	3,245.00	
REMUNERATION PAID	2,35,000.00	
Repairs & Maintainance	1,28,37,744.00	
Staff Welfare	20,96,964.00	
Student Insurence	16,928.00	
Tds Filling Charges	15,930.00	
Tds Late Filling ,Interest ,Short Deduction Charges	1,528.00	
Telephone Charges Paid	96,537.00	
Transportation Charges	55,000.00	
TRAVELLING & CONVEYANCE	3,87,533.00	
Vehicle Maintainance	60,79,301.00	
Website Maintenance	3,90,800.00	
Welcome Kit Expenses	34,00,753.00	
Departmental Expenses	2,65,63,205.00	
Department of Anatomy	97,240.00	
Department of Anesthesia	63,587.00	
Department of Bio-Chemistry	43,800.00	
DEPARTMENT OF CATH LAB	1,81,03,830.00	
DEPARTMENT OF COMMUNITY MEDICINE	8,430.00	
DEPARTMENT OF DAIALYSIS Epenses	5,62,284.00	
Department of Dermotology	23,770.00	
Department of E.N.T	28,000.00	
Department of Forensic	37,500.00	
Carried Over	9,45,53,196.98	


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continued ...

Sri Siddhartha Medical College

Indirect Expenses Group Summary : 1-Apr-2020 to 31-Mar-2021

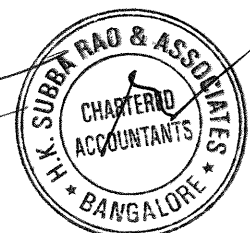
Particulars	Closing Balance	
	Debit	Credit
Brought Forward		9,45,53,196.98
<i>Department of Laboratories Expenses</i>		36,82,809.00
<i>Department of Micro-Biology</i>		1,19,153.00
<i>Department of Opthomology</i>		3,89,753.00
<i>Department of Orthopaedics</i>		1,65,460.00
<i>Department of Paediatrics</i>		99,195.00
<i>Department of Pathology</i>		8,20,503.00
<i>Department of Pharmacology</i>		14,840.00
<i>Department of Physiology</i>		10,060.00
<i>Department of Psychiatry</i>		9,000.00
<i>Department of Radiology</i>		7,04,798.00
<i>Department of Surgery</i>		7,85,584.00
<i>Dept of Nephrology</i>		4,64,504.00
ICU EXPENSES		2,82,505.00
LIBRARY EXPENSES		24,530.00
<i>Microbiology Expenses</i>		22,070.00
DEPRECIATION		1,59,15,880.00
<i>Depreciation A/c</i>		1,59,15,880.00
ESTABLISHMENT CHARGES		28,59,96,380.00
<i>E.S.I EMPLOYERS CONTRIBUTION</i>		1,82,708.00
<i>Housemanship Stipend</i>		1,55,68,693.00
<i>Labour Charges Paid (Contractor)</i>		4,15,07,009.00
<i>Labour Charges Paid (Security Charges)</i>		89,23,555.00
<i>P.G.Students Stipend</i>		2,85,27,439.00
<i>Provident Fund- Employer Cont.</i>		43,70,751.00
SALARIES NON PF		77,77,854.00
<i>Salaries Paid (SSMC Employees)</i>		17,91,38,371.00
EXAMINATION EXPENSES		4,23,158.00
EXAMINATION EXPENSES		3,25,588.00
<i>Examination Fees Paid.</i>		7,800.00
<i>Exam Remunerations Paid</i>		89,770.00
Financial Charges		5,94,287.19
<i>Bank Charges</i>		4,17,146.56
INTEREST PAID		1,77,140.63
Other Expenses		21,75,101.00
<i>Refund of Fees</i>		33,500.00
CME & CONFERENCE EXPENSES		17,740.00
<i>Garden Maintainance Expenses</i>		16,74,031.00
<i>Photo Charges Paid</i>		61,190.00
<i>Sports Expenses</i>		25,150.00
<i>Waste Water Treatment Exp</i>		3,63,490.00
UNIERSITY FEES		14,84,000.00
<i>UNIVERSITY REGISTRATION AND DEVOLPMENT FEE PAID</i>		14,84,000.00
Grand Total		40,11,42,003.17


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Sri Siddhartha Medical College

Agalakote, B.H.Road,
Tumkur


Hostel Expenses

Group Summary

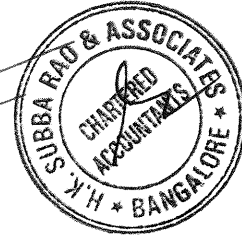
1-Apr-2020 to 31-Mar-2021

Particulars	Closing Balance	
	Debit	Credit
Hostel and Mess Expenses	3,15,52,550.00	
<i>Electricity Charges -Hostel</i>	88,20,714.00	
<i>Hostel Expenses</i>	5,73,423.00	
<i>HOSTEL WAGES</i>	18,16,755.00	
<i>Provision, Gas, Milk, Vegetable, Snacks Purchase</i>	88,12,219.00	
<i>Repair and Maintainance -Hostel</i>	1,15,29,439.00	
Grand Total	3,15,52,550.00	


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Sri Siddhartha Medical College


Agalakote, B.H.Road,
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Indirect Incomes

Group Summary

1-Apr-2020 to 31-Mar-2021

Particulars	Closing Balance	
	Debit	Credit
Fees Collections		1,18,87,73,506.8
Misc Fees - Certificate, TC, EXAM FEE		76,56,180.0
Record Fees		72,250.0
Tution Fees and Other Fees		95,34,33,326.8
Tution Fees- P.G		22,20,11,750.0
Welcome Kit		56,00,000.0
Hostel and Mess Collections		8,56,58,773.8
Hostel Collections		7,44,13,326.4
Hostel Mess Collection		1,12,45,447.3
Interest From Banks		79,45,590.1
Interest on Fixed Deposits		8,80,746.0
Interest Received From Banks		70,64,844.1
Miscellaneous Receipts		23,85,230.0
Ethical Committee Fee		84,605.0
Hospital Mess Collection		10,890.0
Other Income		3,521.0
Rent Received		13,32,467.0
Vehicle Collections		9,53,747.0
Excess of Income Over Expenditure -Para Medical		16,63,751.36
EXCESS OF INCOME OVER EXPENDITURE -SSMCH		2,56,94,425.0
Excess of Income Over Expnediture-Bsc Degree Para		10,77,000.0
Grand Total		1,31,31,98,277.16


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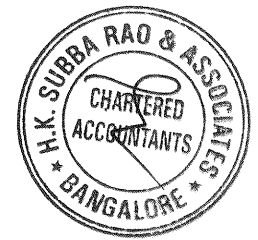

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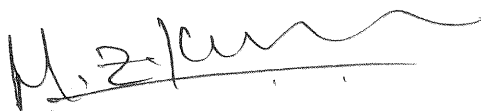
SRI SIDDHARTHA MEDICAL COLLEGE, AGALAKOTE, TUMKUR										
FIXED ASSET AND DEPRECIATION SCHEDULE AS ON 31-03-2021										
BLOCK A - 15%										
SL. NO.	PARTICULARS	BALANCE AS ON 01 April 2020	ADDITIONS		DELETIONS	TOTAL	DEPRECIATION		TOTAL DEPRECIATION	W.D.V. AS ON 31 March 2021
			1st Half	2nd Half			1st Half	2nd Half		
1	MERCEDES BENZ CAR	8,14,879	-	-	-	8,14,879	1,22,232	-	1,22,232	6,92,647
2	TATA SCHOOL BUS NEW	2,43,731	-	-	-	2,43,731	36,560	-	36,560	2,07,171
3	MAHINDRA OMINI BUS	3,23,636	-	-	-	3,23,636	48,545	-	48,545	2,75,091
4	GENERATOR	12,91,884	-	16,25,216	-	29,17,100	1,93,783	1,21,891	3,15,674	26,01,427
5	INNOVA HIGH MODEL	4,02,410	-	-	-	4,02,410	60,361	-	60,361	3,42,048
6	SPORTS MATERIALS	76,682	-	28,200	-	1,04,882	11,502	2,115	13,617	91,265
7	XEROX MACHINE	1,58,229	-	1,45,140	-	3,03,369	23,734	10,886	34,620	2,68,749
8	VESSEL CLEANING MACHINE	1,51,232	-	-	-	1,51,232	22,685	-	22,685	1,28,547
9	ANAESTHESIA DEPT. EQUIP.	3,47,660	-	-	-	3,47,660	52,149	-	52,149	2,95,511
10	ANATOMY DEPT EQUIP.	2,87,572	-	1,77,678	-	4,65,250	43,136	13,326	56,462	4,08,788
11	DEPT OF DIALYSIS EQUIPMENT WI P	13,31,116	2,51,180	8,92,000	-	24,74,296	2,37,344	66,900	3,04,244	21,70,052
12	FORENSIC DEPT EQUIP.	1,09,005	-	-	-	1,09,005	16,351	-	16,351	92,654
13	ANATOMY JARS	39,885	-	-	-	39,885	5,983	-	5,983	33,902
14	MICROBIOLOGY DEPT EQUIP.	15,124	-	-	-	15,124	2,269	-	2,269	12,856
15	PATHOLOGY DEPT EQUIP.	5,40,420	-	-	-	5,40,420	81,063	-	81,063	4,59,357
16	PHYSIOTHERAPY DEPT EQUIP.	1,21,325	-	-	-	1,21,325	18,199	-	18,199	1,03,127
17	PHARMACOLOGY DEPT EQUIP.	11,717	-	-	-	11,717	1,758	-	1,758	9,960
18	PHYSIOLOGY DEPT EQUIP.	73,017	-	-	-	73,017	10,953	-	10,953	62,064
19	ECHO MACHINE	26,733	-	-	-	26,733	4,010	-	4,010	22,723
20	DIGITAL COPYER	6,329	-	-	-	6,329	949	-	949	5,380
21	ELECTRIC SOLAR SYSTEM	23,62,493	5,00,000	-	-	28,62,493	4,29,374	-	4,29,374	24,33,119
22	ELECTROLYTE ANALYSER	8,778	-	-	-	8,778	1,317	-	1,317	7,461
23	ELECTRONIC SAFER	85,937	-	-	-	85,937	12,891	-	12,891	73,046


M. Z. M.
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24	LCD PROJECTOR	3,92,621	-	-	-	3,92,621	58,893	-	58,893	3,33,728
25	MICROSCOPE	19,45,372	-	-	-	19,45,372	2,91,806	-	2,91,806	16,53,566
26	INTERCOM SYSTEMS	75,252	-	-	-	75,252	11,288	-	11,288	63,964
27	QBC PARALENS BLOOD PARAS	17,396	-	-	-	17,396	2,609	-	2,609	14,787
28	WASHING MACHINE	27,397	-	-	-	27,397	4,110	-	4,110	23,287
29	WATER HEATER	7,990	-	16,86,300	-	16,94,290	1,198	1,26,473	1,27,671	15,66,619
30	XEROX COPIER	19,942	-	-	-	19,942	2,991	-	2,991	16,951
31	AIR CONDITIONER	30,31,076	25,000	8,39,360	-	38,95,436	4,58,411	62,952	5,21,363	33,74,073
32	CEILING FAN	1,16,290	-	-	-	1,16,290	17,444	-	17,444	98,847
33	E.P.B.X INTERCOM	2,63,544	-	-	-	2,63,544	39,532	-	39,532	2,24,013
34	E.C.G MACHINE	2,40,227	-	50,000	-	2,90,227	36,034	3,750	39,784	2,50,443
39	AUDIO VISUALS	5,03,588	-	-	-	5,03,588	75,538	-	75,538	4,28,050
40	EXAMINATION CAMERA	4,56,487	-	3,60,874	-	8,17,361	68,473	27,066	95,539	7,21,822
41	ACQUUGUARD MACHINE	49,612	-	-	-	49,612	7,442	-	7,442	42,170
42	GENETIC LAB IN ANATOMY	3,21,611	-	-	-	3,21,611	48,242	-	48,242	2,73,369
43	UPS	6,35,789	2,25,000	6,83,056	-	15,43,845	1,29,118	51,229	1,80,348	13,63,498
44	CENTRAL RESEARCH LAB EQU.	1,03,381	-	-	-	1,03,381	15,507	-	15,507	87,874
45	SOLAR EQUIPMENT	16,67,042	-	-	-	16,67,042	2,50,056	-	2,50,056	14,16,985
46	TELEVISION SET	1,88,078	1,61,550	31,990	-	3,81,618	52,444	2,399	54,843	3,26,774
47	MOTOR BUS	32,751	-	-	-	32,751	4,913	-	4,913	27,839
48	MOTOR CAR	2,76,323	-	-	-	2,76,323	41,448	-	41,448	2,34,875
49	TOYOTO QUALIS	36,005	-	-	-	36,005	5,401	-	5,401	30,604
50	NEW BUS	65,957	-	-	-	65,957	9,894	-	9,894	56,063
51	HOSPITAL WASTE BURNING MACHINE	49,048	-	-	-	49,048	7,357	-	7,357	41,691
52	AMBASSADOR CAR	85,403	-	-	-	85,403	12,810	-	12,810	72,593
53	DERMATOLOGY EQUIPMENT	2,54,720	-	-	-	2,54,720	38,208	-	38,208	2,16,512
54	GYM EQUIPMENTS	22,51,942	-	3,85,270	-	26,37,212	3,37,791	28,895	3,66,687	22,70,525
55	INNOVA QUALIS	2,67,149	-	-	-	2,67,149	40,072	-	40,072	2,27,076
56	BIOMATRIC MACHINE	3,97,475	-	78,275	-	4,75,750	59,621	5,871	65,492	4,10,258
57	APHTHAMOLOGY EQUIPMENT	5,97,370	-	-	-	5,97,370	89,606	-	89,606	5,07,765
58	IVF EQUIPMENT	33,15,797	-	-	-	33,15,797	4,97,370	-	4,97,370	28,18,427
59	RADIOLOGY EQUIPMENT	32,15,942	-	22,38,168	-	54,54,110	4,82,391	1,67,863	6,50,254	48,03,856
60	SURGERY EQUIPMENT	40,12,648	-	39,200	-	40,51,848	6,01,897	2,940	6,04,837	34,47,011
61	CATHLAB EQUIPMENT	19,13,451	13,04,320	1,60,53,094	-	1,92,70,865	4,82,666	12,03,982	16,86,648	1,75,84,218
62	ORTHOPEDICS EQUIPMENT	13,01,932	-	4,37,000	-	17,38,932	1,95,290	32,775	2,28,065	15,10,867
63	VOLVO BUS	31,69,420	-	-	-	31,69,420	4,75,413	-	4,75,413	26,94,007
64	WATER FILTER (HOSTEL)	3,90,618	-	83,000	-	4,73,618	58,593	6,225	64,818	4,08,800
65	ENT EQUIPMENT	26,10,383	-	-	-	26,10,383	3,91,558	-	3,91,558	22,18,826


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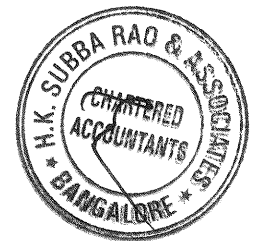
66	OBG EQUIPMENT	13,46,612	-	1,77,837	-	15,24,449	2,01,992	13,338	2,15,330	13,09,120
67	TOYOTA INNOVA CAR- KA06N9270	6,65,625	-	-	-	6,65,625	99,844	-	99,844	5,65,782
68	DEPT-MICRO-BIOLOGY EQUIP	2,20,217	-	72,000	-	2,92,217	33,033	5,400	38,433	2,53,784
69	HOSPITAL MESS EQUIPMENT	29,328	3,387	-	-	32,715	4,907	-	4,907	27,808
70	DEPT-PATHOLOGY EQUIP	9,41,834	-	-	-	9,41,834	1,41,275	-	1,41,275	8,00,559
71	DEPT-PAEDIATRICS EQUIP	15,61,946	-	-	-	15,61,946	2,34,292	-	2,34,292	13,27,654
72	WIFI NETWORK INSTRUMENTS	22,32,882	-	-	-	22,32,882	3,34,932	-	3,34,932	18,97,949
73	WATER PURIFIER	21,026	-	2,07,680	-	2,28,706	3,154	15,576	18,730	2,09,976
74	ALMARA	9,150	-	-	-	9,150	1,373	-	1,373	7,778
75	TV HOSTEL	25,302	-	-	-	25,302	3,795	-	3,795	21,506
76	HOSTEL EQUIPMENT	5,29,900	96,760	19,824	-	6,46,484	93,999	1,487	95,486	5,50,998
77	SOLAR WATER HEATER -PG BOYS HOSTEL	1,22,825	-	-	-	1,22,825	18,424	-	18,424	1,04,401
78	DEPT-MRD EQUIP	7,05,221	-	-	-	7,05,221	1,05,783	-	1,05,783	5,99,438
79	INNOVA CRYSTA	13,79,670	-	-	-	13,79,670	2,06,950	-	2,06,950	11,72,719
80	X RAY MACHINE	12,47,191	-	-	-	12,47,191	1,87,079	-	1,87,079	10,60,113
81	PRINTER	1,07,095	21,526	44,750	-	1,73,370	19,293	3,356	22,649	1,50,721
82	PROJECTOR	1,56,088	-	-	-	1,56,088	23,413	-	23,413	1,32,674
83	SOLAR WATER HEATER -NRI BOYS HOSTEL	2,04,504	-	-	-	2,04,504	30,676	-	30,676	1,73,828
89	SPIROMETER	24,276	-	-	-	24,276	3,641	-	3,641	20,635
90	DEPT OF PHYSIOLOGY EQUIPMENT	5,97,550	-	80,000	-	6,77,550	89,633	6,000	95,633	5,81,918
91	FLOOR SCRUB MACHINE	2,34,175	-	-	-	2,34,175	35,126	-	35,126	1,99,049
92	PEST CONTROL MACHINE	15,245	-	-	-	15,245	2,287	-	2,287	12,958
93	DEPT OF DERMATOLOGY EQUIPMENT	1,38,040	-	2,65,000	-	4,03,040	20,706	19,875	40,581	3,62,459
94	DEPT OF PATHOLOGY EQUIPMENT	2,39,197	-	6,89,567	-	9,28,764	35,879	51,718	87,597	8,41,167
95	DEPT PARMOCOLGY EQUIPMENT	24,565	-	-	-	24,565	3,685	-	3,685	20,880
96	DONE CAMERA	45,212	-	-	-	45,212	6,782	-	6,782	38,430
97	FAN	4,412	3,050	-	-	7,462	1,119	-	1,119	6,342
98	FIRE EXTINGUISERS	1,58,721	7,139	-	-	1,65,860	24,879	-	24,879	1,40,981
99	GARDEN EQUIPMENT	2,16,564	1,60,800	-	-	3,77,364	56,605	-	56,605	3,20,760
100	I C U EQUIPMENT	26,180	12,93,600	30,67,435	-	43,87,215	1,97,967	2,30,058	4,28,025	39,59,190
101	REFRIGIRATOR	11,436	-	1,16,350	-	1,27,786	1,715	8,726	10,442	1,17,344
102	AMBULANCE	16,79,972	-	-	-	16,79,972	2,51,996	-	2,51,996	14,27,976
103	DEPT OF NICU EQUIPMENT	1,63,688	-	-	-	1,63,688	24,553	-	24,553	1,39,135
104	DOUGH KNEADER MACHINE	30,016	-	-	-	30,016	4,502	-	4,502	25,514
105	MAHINDRA BOLERO	9,88,400	-	-	-	9,88,400	1,48,260	-	1,48,260	8,40,140
106	MOBILE PHONE	7,382	-	-	-	7,382	1,107	-	1,107	6,274
107	DEPT OF OPTHOMOLOGY EQUIPMENT	-	-	-	-	-	-	-	-	-
108	APE-PORTER 700 LUGGAGE AUTO	-	3,00,000	-	-	3,00,000	45,000	-	45,000	2,55,000
109	BOREWELL	-	5,70,780	-	-	5,70,780	85,617	-	85,617	4,85,163
110	CENTRAL KITCHEN EQUIPMENT	-	2,65,000	3,74,602	-	6,39,602	39,750	28,095	67,845	5,71,757
111	DRILLING MACHINE	-	3,300	-	-	3,300	495	-	495	2,805
112	THERMAL SCANNER	-	7,500	-	-	7,500	1,125	-	1,125	6,375
113	WASTE WATER TREATMENT EQUIPMENT	-	3,72,000	-	-	3,72,000	55,800	-	55,800	3,16,200
114	WATER FILTER(CENTRAL LIBRARY)	-	38,000	-	-	38,000	5,700	-	5,700	32,300
115	WATER GEYSER	-	21,700	-	-	21,700	3,255	-	3,255	18,445
116	DEPT OF PSYCAISTRY EQUIPMENT	-	-	1,40,000	-	1,40,000	-	10,500	10,500	1,29,500
117	6 SEATER BUGGY PURCHASE	-	-	4,54,650	-	4,54,650	-	34,099	34,099	4,20,551
118	ELEVATOR (HOSTEL)	-	-	3,85,000	-	3,85,000	-	28,875	28,875	3,56,125
119	MICROPHONE	-	-	50,950	-	50,950	-	3,821	3,821	47,129
120	WEIGHING SCALE	-	-	3,600	-	3,600	-	270	270	3,330
	TOTAL - A	5,92,48,269	56,31,592	3,19,83,066	-	9,68,62,927	97,31,979	23,98,730	1,21,30,709	8,47,32,218

H. Z. K.
REGISTRAR

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H. K. Subba Rao
CHANCELLOR

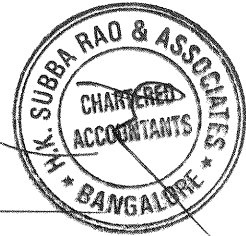
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	BLOCK B.10%									
121	FURNITURE & FIXTURE	1,48,78,339	1,23,850	19,56,908	-	1,69,59,097	15,00,219	97,845	15,98,064	1,53,61,033
122	HOSTEL FURNITURE	6,10,116	-	-	-	6,10,116	61,012	-	61,012	5,49,104
	TOTAL - B	1,54,88,456	1,23,850	19,56,908	-	1,75,69,214	15,61,231	97,845	16,59,076	1,59,10,138
	BLOCK C.40%									
123	COMPUTER SOFTWARE	15,890	-	-	-	15,890	6,356	-	6,356	9,534
124	LIBRARY BOOKS	47,05,378	-	-	-	47,05,378	18,82,151	-	18,82,151	28,23,227
125	COMPUTER MACHINE	3,07,018	1,10,071	1,36,261	-	5,53,350	1,66,836	27,252	1,94,088	3,59,262
126	SOFTWARE	-	35,000	1,47,500	-	1,82,500	14,000	29,500	43,500	1,39,000
	TOTAL-C	50,28,286	1,45,071	2,83,761	-	54,57,118	20,69,343	56,752	21,26,095	33,31,023
	TOTAL A+B+C	7,97,65,011	59,00,513	3,42,23,735	-	11,98,89,259	1,33,62,553	25,53,328	1,59,15,880	10,39,73,379


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SRI SIDDHARTHA MEDICAL COLLEGE
AGALAKOTE
TUMKUR.

SIGNIFICANT ACCOUNTING POLICIES FOLLOWED IN PREPARING THE
FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31-03-2021

1. METHOD OF ACCOUNTING:

THE COLLEGE IS FOLLOWING CASH SYSTEM OF ACCOUNTING BOTH IN RESPECT OF RECEIPTS AS WELL AS IN RESPECT OF EXPENDITURE, IN RESPECT OF BOTH REVENUE AND CAPITAL.

2. DEPRECIATION:

DEPRECIATION ON VARIOUS ASSETS IS CHARGED AT THE RATES SPECIFIED UNDER INCOME TAX LAW AT THE RATES SPECIFIED UNDER THE I.T.ACT

3. FIXED ASSETS:

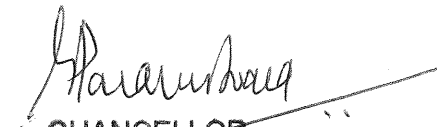
FIXED ASSETS ARE ACCOUNTED AT HISTORICAL COST LESS DEPRECIATION.

4. INVESTMENTS:

INVESTMENTS ARE VALUED AT COST.


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