

NAAC Criterion 4: Infrastructure and Learning Resources

4.3 Library as a Learning Resource

4.3.4: Average annual expenditure for the purchase of books and journals including e-journals during the last five years





PES Institute of Medical Sciences & Research

Kuppam- 517 425, Chittoor Dist., Andhra Pradesh

Tel: 08570 - 277999, 277799, 277666

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Audit statement highlighting the expenditure for purchase of books and journal library resources



PESIMSR CA Certified Balance Sheet Extract										
Year	Total Expenditure (INR in Lakhs)	Expenditure Excluding Salary Component (INR in Lakhs)	Salary (INR in Lakhs)	Budget allocated for infrastructure development (INR in Lakhs)	Budget allocated for infrastructure augmentation (INR in Lakhs)	Expenditure on maintenance of academic support facilities (excluding salary component) (INR in lakhs)	Expenditure on maintenance of physical facilities (excluding salary component) (INR in lakhs)	Expenditure on the purchase of books (INR in lakhs).	Expenditure on the purchase of journals (INR in Lakhs)	Expenditure on subscription to e-journals and other e-resources (INR in Lakhs).
2023-24 (*Provisional)	11432.84	5321.49	6111.35	2483.52	138.35	869.69	1773.48	51.09	1.22	4.13
2022-23	10528.23	4797.91	5730.32	2633.00	145.14	759.29	1138.16	58.45	1.23	4.19
2021-22	9102.44	4371.94	4730.50	2420.23	225.81	639.86	1039.69	40.77	1.23	4.36
2020-21	7528.64	3412.71	4115.92	1563.09	222.56	606.54	1012.41	1.76	2.40	3.96
2019-20	9478.84	4512.10	4966.74	1683.90	227.10	864.23	1660.93	68.84	2.96	4.15

Note: We have verified the above and found it correct as per the Audited / UnAudited (* Provisional) for the respective Financial periods mentioned above.

This Certificate is issued at the Specific request by PES Institute of Medical Sciences and Research, Kuppam and We are informed that this certificate is obtained for the Purpose of NAAC.

For NARAYAN BHAT & CO.
Chartered Accountants

(CA. MANJUNATH BHAT)
Partner
M. No. 220615
Firm Reg. No. 05011S

04-09-2024

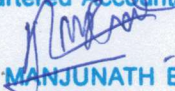



DEAN & PRINCIPAL
PES Institute of Medical Science & Research
Kuppam-517425, Chittoor Dist.A.P.

4.3.4 (QnM) Average annual expenditure for the purchase of books and journals (including e-resources) during the last five years			
Year	Expenditure on the purchase of books (INR in lakhs).	Expenditure on the purchase of journals (INR in Lakhs)	Expenditure on subscription to e-journals and other e-resources (INR in Lakhs).
2023-24 (* Provisional)	51.09	1.22	4.13
2022-23	58.45	1.23	4.19
2021-22	40.77	1.23	4.36
2020-21	1.76	2.4	3.96
2019-20	68.84	2.96	4.15

Note: We have verified the above and found it correct as per the Audited / UnAudited (* Provisional) for the respective Financial periods mentioned above. This Certificate is issued at the Specific request by PES Institute of Medical Sciences and Research, Kuppam and We are informed that this certificate is obtained for the Purpose of NAAC.

For NARAYAN BHAT & CO.
Chartered Accountants


(CA. MANJUNATH BHAT)
Partner
M. No. 220615
Firm Reg. No. 05011S

07-09-2024





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PES Institute of Medical Science & Research
Kuppam-517425, Chittoor Dist.A.P.

2023-24

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2023-24

PES INSTITUTE OF MEDICAL SCIENCES AND RESEARCH
KUPPAM, ANDHRA PRADESH - 517425

Schedule 10 - FIXED ASSETS

SL. NO.	NAME OF THE ASSET	WDV AS ON 01/04/2022	ADDITIONS DURING THE		DELETIONS	TOTAL AS ON 31/03/2023	RATE	DEPRECIATION FOR THE YEAR	WDV AS ON 31/03/2023
			FIRST HALF	SECOND HALF					
1	A.C. Equipment	51,04,128	3,79,520	5,81,760	-	60,65,408	15%	8,66,179	51,99,229
2	Borewell	28,27,299			-	28,27,299	15%	4,24,095	24,03,204
3	Computers	68,82,499	11,46,154	40,61,194	-	1,20,89,847	40%	40,23,700	80,66,147
4	Electrical Equipments	1,80,25,027		10,17,794	-	1,90,42,821	15%	27,80,089	1,62,62,733
5	Electrical Fittings	75,21,242			-	75,21,242	10%	7,52,124	67,69,118
6	Equipment	83,16,451			-	83,16,451	15%	12,47,468	70,68,983
7	Fire Fighting Systems	48,47,790			-	48,47,790	15%	7,27,169	41,20,622
8	Furniture & Fittings	2,66,98,149	10,82,615	12,51,653	-	2,90,32,417	10%	28,40,659	2,61,91,758
9	Kitchen Equipments	23,64,653			-	23,64,653	15%	3,54,698	20,09,955
10	Laundry Equipments	13,17,981			-	13,17,981	15%	1,97,697	11,20,284
11	Library Books	2,20,72,163	13,93,219	37,16,218	-	2,71,81,600	15%	37,98,524	2,33,83,077
12	Lifts	9,93,875			-	9,93,875	15%	1,49,081	8,44,794
13	Medical Equipments	11,80,04,782	1,96,88,298	83,69,741	50,000	14,60,12,821	15%	2,12,81,693	12,47,31,128
14	Medical Furniture	62,59,755	3,24,394		-	65,84,149	10%	6,58,415	59,25,734
15	Mobile	3,00,405	1,06,384	2,07,068	-	6,13,857	15%	76,548	5,37,308
16	Office Equipments	88,18,627	29,83,699	66,01,906	-	1,84,04,232	15%	22,65,492	1,61,38,740
17	Sports Materials	1,04,174			-	1,04,174	15%	15,626	88,548
18	Telephone Equipment	5,88,948			-	5,88,948	15%	88,342	5,00,605
19	Television	6,11,720			-	6,11,720	40%	2,44,688	3,67,032
20	U.P.S.	11,56,648	1,71,441	5,73,940	-	19,02,029	15%	2,42,259	16,59,770
21	Vehicles	1,23,56,027		15,46,595	-	1,39,02,622	15%	19,69,399	1,19,33,223
22	Water Treatment Plant	3,39,182			-	3,39,182	15%	50,877	2,88,304
23	SUPER SPECIALITY HOSPITAL								
	- Computers	540	17,000		-	17,540	40%	7,016	10,524
	- Electrical Installation	1,47,629			-	1,47,629	15%	22,144	1,25,484
	- Furniture & Fixtures	70,41,753			-	70,41,753	10%	7,04,175	63,37,578
	- Medical equipments	1,09,72,742	2,00,000		-	1,11,72,742	15%	16,75,911	94,96,831
	- Medical Furniture	32,72,258			-	32,72,258	10%	3,27,226	29,45,032
	- Networking	17,675			-	17,675	40%	7,070	10,605
	- Office equipment	7,14,805	1,66,880		-	8,81,685	15%	1,32,253	7,49,433
	- Other Equipment	1,63,581			-	1,63,581	15%	24,537	1,39,044
	- Telephone	16,790			-	16,790	15%	2,519	14,272
24	Solar Power Plant	1,58,223			-	1,58,223	40%	63,289	94,934
25	Gas Plant	56,06,866.56			-	56,06,867	40%	22,42,747	33,64,120
26	Land		62,14,800			62,14,800	0%		62,14,800
	Depreciation from Society towards Building							4,37,43,020	
	TOTAL	28,36,24,389	3,38,74,404	2,79,27,869	50,000	34,53,76,662		9,40,06,728	29,51,12,953

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INDEPENDENT AUDITOR'S REPORT

To,
The Managing Committee,
People's Education Society
Bangalore.

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of **P.E.S. INSTITUTE OF MEDICAL SCIENCES AND RESEARCH**, an institution managed by "**People's Education Society**", BSK I Stage, Hanumanth Nagar, Bangalore - 560 050, as at **31st March, 2023** which comprises the Balance Sheet as at 31st March 2023, Statement of Income and Expenditure for the year then ended, and notes to the financial Statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements give a true and fair view of the financial position of the entity as at 31st March 2023, and of its financial performance for the year ended in accordance with the Accounting Standards issued by the Institute of Chartered Accountants of India (ICAI).

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) issued by ICAI. 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 entity in accordance with the Code of Ethics issued by ICAI and we have fulfilled our other ethical responsibilities in accordance with the Code of Ethics. 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

Management is responsible for the preparation of these financial statements that give a true and fair view of the state of affairs and results of operation of the entity in accordance with the accounting principles generally accepted in

Also At:

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"Shanthi", No.12/62, 1st Floor, Reservoir Street Cross, Basavanagudi, Bangalore - 560 004. 080- 2662 2101/2662 2201



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India. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give a true and fair view and 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.

Those charged with governance are also responsible for overseeing the Entity's financial reporting process.

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, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.

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- 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 Entity'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 Entity 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.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Place: Bangalore
Date: 30-10-2023

For B. P. RAO & Co,
Chartered Accountants
Firm Regn No. 003116S


Prashanth. C
Partner
M No. 214431
UDIN23214431BGVQLC5116



Also At:

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2022-23

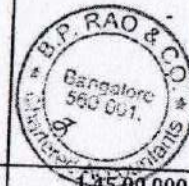
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PES INSTITUTE OF MEDICAL SCIENCES AND RESEARCH
KUPPAM, ANDHRA PRADESH - 517425

Schedule 10 - FIXED ASSETS

SL. NO.	NAME OF THE ASSET	WDV AS ON 01-04-2022	ADDITIONS DURING THE		DELETIONS	TOTAL AS ON 31-03-2023	RATE	DEPRECIATION FOR THE YEAR	WDV AS ON 31-03-2023
			FIRST HALF	SECOND HALF					
1	A.C. Equipment	37,52,239							
2	Borewell	31,41,234	19,50,210	2,77,888	-	59,80,337	15%	8,76,209	51,04,128
3	Computers	46,92,438	47,69,735	1,70,000	-	33,11,234	15%	4,83,935	28,27,299
4	Electrical Equipments	1,71,26,655	34,22,177	15,06,494	-	1,09,68,667	40%	40,86,168	68,82,499
5	Electrical Fittings	68,16,652	11,30,739	3,87,990	-	2,11,52,637	15%	31,27,610	1,80,25,027
6	Equipment	97,84,059			-	83,35,381	10%	8,14,139	75,21,242
7	Fire Fighting Systems	57,03,283			-	97,84,059	15%	14,67,609	83,16,451
8	Furniture & Fittings	2,46,75,515	8,19,442	39,50,197	-	57,03,283	15%	8,55,492	48,47,790
9	Kitchen Equipments	26,37,713		1,32,538	-	2,94,45,154	10%	27,47,006	2,66,98,149
10	Laundry Equipments	15,50,566			-	27,70,251	15%	4,05,597	23,64,653
11	Library Books	1,97,27,490	13,68,086	44,76,674	-	15,50,566	15%	2,32,585	13,17,981
12	Lifts	11,69,265			-	2,55,72,250	15%	35,00,087	2,20,72,163
13	Medical Equipments	9,83,30,617	1,56,63,717	2,71,45,511	-	11,69,265	15%	1,75,390	9,93,875
14	Medical Furniture	51,66,340	1,06,307	15,94,077	40,00,000	13,71,39,845	15%	1,91,35,063	11,80,04,782
15	Mobile	2,25,269	1,09,246	17,370	-	68,66,724	10%	6,06,969	62,59,755
16	Office Equipments	50,99,945	1,53,50,594	20,92,615	-	3,51,885	15%	51,480	3,00,405
17	Sports Materials	1,22,558			1,05,00,000	1,20,43,154	15%	32,24,527	88,18,627
18	Telephone Equipment	6,92,880			-	1,22,558	15%	18,384	1,04,174
19	Television	12,600			-	6,92,880	15%	1,03,932	5,88,948
20	U.P.S.	13,60,762		7,55,200	-	7,67,800	40%	1,56,080	6,11,720
21	Vehicles	1,01,58,849	1,23,000	39,09,682	-	13,60,762	15%	2,04,114	11,56,648
22	Water Treatment Plant	3,99,037			-	1,41,91,531	15%	18,35,503	1,23,56,027
23	SUPER SPECIALITY HOSPITAL					3,99,037	15%	59,856	3,39,182
	- Computers	900							
	- Electrical Installation	1,73,681				900	40%	360	540
	- Furniture & Fixtures	77,97,995	26,175			1,73,681	15%	26,052	1,47,629
	- Medical equipments	1,29,09,109				78,24,170	10%	7,82,417	70,41,753
	- Medical Furniture	36,35,842				1,29,09,109	15%	19,36,366	1,09,72,742
	- Networking	29,459				36,35,842	10%	3,63,584	32,72,258
	- Office equipment	8,40,947				29,459	40%	11,783	17,675
	- Other Equipment	1,92,449				8,40,947	15%	1,26,142	7,14,805
	- Telephone	19,753				1,92,449	15%	28,867	1,63,581
24	Solar Power Plant	2,63,705				19,753	15%	2,963	16,790
25	Gas Plant	93,44,777.60				2,63,705	40%	1,05,482	1,58,223
	Depreciation from Society towards Building					93,44,778	40%	37,37,911	56,06,867
	TOTAL	25,75,54,583	4,48,39,428	4,70,20,041	1,45,00,000	33,49,14,052		4,37,43,020	28,36,24,389



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2022-23

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INCOME & EXPENDITURE SCHEDULES -**Schedule 11 - Manpower Expenses**

TOTAL 31.03.2022	PARTICULARS	TOTAL 31.03.2023
3,53,18,047	Consultant Fee ✓	4,57,31,906
27,32,652	ESIC ✓	21,58,110
-	Salaries to Driver	-
1,77,52,537	House Keeping Charges ✓	1,96,67,518
53,97,602	Provident Fund ✓	55,82,856
1,21,250	Salaries - Contract (Nursing College) ✓	1,50,000
30,04,97,746	Salaries, Wages and Allowances Paid ✓	40,86,80,005
65,29,202	Security Charges	88,98,173
12,68,374	Staff Welfare Expenses	26,35,033
9,75,14,751	Stipend Fees	7,01,38,269
59,17,461	Training Charges	93,90,486
47,30,49,622	TOTAL	57,30,32,356

Schedule 12 - Student Related Expenses

TOTAL 31.03.2022	PARTICULARS	TOTAL 31.03.2023
7,000	Cultural Activites	9,09,632
99,564	Journals & Books	-
3,46,300	Membership & Subscription	3,36,300
1,18,823	Sports Expenses	1,49,381
4,800	Workshop Expenses	-
5,76,487	TOTAL	13,95,313

Schedule 13 - Administrative Expenses

TOTAL 31.03.2022	PARTICULARS	TOTAL 31.03.2023
7,07,969	Advertisement Expenses	10,20,017
5,55,718	Bank Charges	5,04,337
17,70,000	Conference Expenses	56,886
71,45,600	Conveyance & Travelling	95,44,684
4,08,98,995	Electricity Charges	4,41,99,772
7,27,020	General Contingencies	2,74,966
22,94,566	Inspection Fee & Expenses	38,72,002
-	Insurance Paid	2,11,634
42,16,567	Legal & Professional Charges	57,56,230
6,05,662	Miscellaneous Expenses	5,38,690
25,936	Pest Control Expenses	9,098
1,43,237	Postage and Courier Charges	4,01,902
5,15,435	Printing & Stationery	18,46,770
3,62,415	Rates & Taxes	6,14,290
18,08,344	Registration & Renewal Fees Paid	38,79,376
1,19,000	Rent Paid	-
8,80,219	Telephone & Internet Charges	15,63,464
3,91,650	Water Charges	3,81,806
-	Calibration Charges	2,92,844
-	Interest on Late Payment of GST	1,07,147
8,00,000	Audit Fee	-
6,39,68,333	TOTAL	7,50,75,916



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INDEPENDENT AUDITOR'S REPORT

To,
**The Managing Committee,
People's Education Society
Bangalore.**

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of **P.E.S. INSTITUTE OF MEDICAL SCIENCES AND RESEARCH**, an institution managed by "**People's Education Society**", BSK I Stage, Hanumanth Nagar, Bangalore - 560 050, as at **31st March, 2022** which comprises the Balance Sheet as at 31st March 2022, Statement of Income and Expenditure for the year then ended, and notes to the financial Statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements give a true and fair view of the financial position of the entity as at 31st March 2022, and of its financial performance for the year ended in accordance with the Accounting Standards issued by the Institute of Chartered Accountants of India (ICAI).

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) issued by ICAI. 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 entity in accordance with the Code of Ethics issued by ICAI and we have fulfilled our other ethical responsibilities in accordance with the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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Management is responsible for the preparation of these financial statements that give a true and fair view of the state of affairs and results of operation of the entity in accordance with the accounting principles generally accepted in

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B.P.RAO & CO.
CHARTERED ACCOUNTANTS

India. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give a true and fair view and 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.

Those charged with governance are also responsible for overseeing the Entity's financial reporting process.

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, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.

Also At:

No.14/C, 5th Main, Yadavgi, Mysore – 570 020. Ph. 2515929, 2514880

2nd Floor, No. 3, Nathan Street, Near Prashanth Hospital, Harrington Road, Chetpet, Chennai 600 031. Phone : 044-28361457, 28362457..

"Shanthi", No.12/62, 1st Floor, Reservoir Street Cross, Basavanagudi, Bangalore - 560 004. 080- 2662 2101/2662 2201



B.P.RAO & CO.
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- 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 Entity'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 Entity 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.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Place: Bangalore
Date: 29-09-2022

For B. P. RAO & Co,
Chartered Accountants
Firm Regn No. 003116S

Prashanth. C
Partner
M No. 214431

UDIN 22214431AZSOWO3561



Also At:

No.14/C, 5th Main, Yadavgi, Mysore - 570 020. Ph. 2515929, 2514880
2nd Floor, No. 3, Nathan Street, Near Prashanth Hospital, Harrington Road, Chetpet, Chennai 600 031. Phone : 044-28361457, 28362457..
"Shanthi", No.12/62, 1st Floor, Reservoir Street Cross, Basavanagudi, Bangalore - 560 004. 080- 2662 2101/2662 2201

2021-22

2021-22

PES INSTITUTE OF MEDICAL SCIENCES AND RESEARCH
KUPPAM, ANDHRA PRADESH - 517425

Schedule 10 - FIXED ASSETS

SL. NO.	NAME OF THE ASSET	WDV AS ON 01-04-21	ADDITIONS DURING THE		DELETIONS	TOTAL AS ON 31-03-22	RATE	DEPRECIATION FOR THE YEAR	WDV AS ON 31-03-22
			FIRST HALF	SECOND HALF					
1	A.C. Equipment	4,414,399	-	-	-	4,414,399	15%	662,160	3,752,239
2	Borewell	1,801,937	1,361,687	488,815	-	3,652,439	15%	511,205	3,141,234
3	Computers	3,764,791	2,213,018	1,382,190	-	7,360,000	40%	2,667,562	4,692,438
4	Electrical Equipments	15,041,828	626,399	4,117,472	-	19,785,700	15%	2,659,045	17,126,655
5	Electrical Fittings	7,373,621	121,570	74,716	-	7,569,907	10%	753,255	6,816,652
6	Equipment	11,127,595	-	352,004	-	11,479,599	15%	1,695,540	9,784,059
7	Fire Fighting Systems	6,578,107	-	120,964	-	6,699,071	15%	995,788	5,703,283
8	Furniture & Fittings	25,704,808	1,174,332	509,779	-	27,388,918	10%	2,713,403	24,675,515
9	Kitchen Equipments	3,103,191	-	-	-	3,103,191	15%	465,479	2,637,713
10	Laundry Equipments	1,611,795	212,400	-	-	1,824,195	15%	273,629	1,550,566
11	Library Books	18,800,075	314,656	3,762,129	-	22,876,860	15%	3,149,369	19,727,490
12	Lifts	1,375,606	-	-	-	1,375,606	15%	206,341	1,169,265
13	Medical Equipments	96,346,164	4,309,708	14,194,885	357,143	114,493,615	15%	16,162,997	98,330,617
14	Medical Furniture	4,037,028	211,937	1,412,917	-	5,661,882	10%	495,542	5,166,340
15	Mobile	77,427	85,750	93,587	-	256,764	15%	31,496	225,269
16	Office Equipments	3,181,904	1,330,564	1,366,862	-	5,879,330	15%	779,365	5,099,945
17	Sports Materials	107,620	-	33,600	-	141,221	15%	18,663	122,558
18	Telephone Equipment	460,736	-	325,680	-	786,416	15%	93,536	692,880
19	Television	21,000	-	-	-	21,000	40%	8,400	12,600
20	U.P.S.	1,607,823	-	27,365	31,200	1,603,988	15%	243,226	1,360,762
21	Vehicles	9,873,057	-	1,910,000	-	11,783,057	15%	1,624,209	10,158,849
22	Water Treatment Plant	469,456	-	-	-	469,456	15%	70,418	399,037
23	SUPER SPECIALITY HOSPITAL								
	- Computers	1,500	-	-	-	1,500	40%	600	900
	- Electrical Installation	204,331	-	-	-	204,331	15%	30,650	173,681
	- Furniture & Fixtures	8,664,439	-	-	-	8,664,439	10%	866,444	7,797,995
	- Medical equipments	11,681,672	-	3,437,500	200,000	14,919,172	15%	2,010,063	12,909,109
	- Medical Furniture	4,039,824	-	-	-	4,039,824	10%	403,982	3,635,842
	- Networking	49,098	-	-	-	49,098	40%	19,639	29,459
	- Office equipment	989,350	-	-	-	989,350	15%	148,402	840,947
	- Other Equipment	226,410	-	-	-	226,410	15%	33,962	192,449
	- Telephone	23,239	-	-	-	23,239	15%	3,486	19,753
24	Solar Power Plant	439,509	-	-	-	439,509	40%	175,804	263,705
25	Gas Plant	-	814,200	11,070,322	-	11,884,522	40%	2,539,744	9,344,778
26	Depreciaton - Building (transfer from PES)	-	-	-	-	-	-	48,366,445	-
	TOTAL	243,199,341	12,776,220	44,680,788	588,343	300,068,006		90,879,867	257,554,583



2021-22

PES INSTITUTE OF MEDICAL SCIENCES AND RESEARCH
KUPPAM, ANDHRA PRADESH - 517425

INCOME & EXPENDITURE SCHEDULES -**Schedule 11 - Manpower Expenses**

TOTAL 31.03.2021	PARTICULARS	TOTAL 31.03.2022
28,968,602	Consultant Fee	35,318,047
2,381,110	ESIC	2,732,652
22,000	Ex-Gratia	-
11,496,112	House Keeping Charges	17,752,537
6,009,656	Provident Fund	5,397,602
-	Remuneration	426,600
118,000	Salaries - Contact (Nursing College)	121,250
348,546,213	Salaries, Wages and Allowances Paid	397,585,897
6,339,433	Security Charges	6,529,202
169,468	Staff Welfare Expenses	1,268,374
7,266,140	Stipend Fees	5,788,737
275,419	Training Charges	128,724
411,592,153	TOTAL	473,049,622

Schedule 12 - Student Related Expenses

TOTAL 31.03.2021	PARTICULARS	TOTAL 31.03.2022
39,850	Cultural Activities	7,000
2,748,391	Journals & Books	99,564
1,882,734	Membership & Subscription	346,300
131,261	Sports Expenses	118,823
22,000	Student Study Promotion	-
-	Workshop Expenses	4,800
4,824,236	TOTAL	576,487

Schedule 13 - Administrative Expenses

TOTAL 31.03.2021	PARTICULARS	TOTAL 31.03.2022
1,747,948	Advertisement Expenses	707,969
-	Audit Fees	800,000
185,439	Bank Charges	555,718
562,858	Conference Expenses	1,770,000
1,576,845	Conveyance	2,153,784
1,055,000	Donation	-
36,460,300	Electricity Charges	40,898,995
332,568	General Contingencies	727,020
2,581,312	Inspection Fee & Expenses	2,294,566
315,366	Insurance	-
2,390,092	Legal & Professional Charges	4,216,567
1,682,122	Miscellaneous Expenses	605,662
-	Pest Control Expenses	25,936
93,393	Postage and Courier Charges	143,237
624,112	Printing & Stationery	515,435
328,811	Rates & Taxes	362,415
1,623,418	Registration & Renewal Fees Paid	1,808,344
369,585	Rent Paid	119,000
1,609,742	Telephone & Internet Charges	880,219
2,356,118	Travelling Expenses	4,991,816
570,237	Water Charges	391,650
56,465,266	TOTAL	63,968,333

Schedule 14 - Academic Related Expenses

TOTAL 31.03.2021	PARTICULARS	TOTAL 31.03.2022
3,800,600	Affiliation Fees	2,805,600
4,649,954	Exam Fees & Expense	526,061
13,805,287	Lab Expenditure	19,249,317
22,255,841	TOTAL	22,580,978

2021-22
4.3.4

15/1/22

INDEPENDENT AUDITOR'S REPORT

To,
The Managing Committee,
People's Education Society
Bangalore.

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of **P.E.S. INSTITUTE OF MEDICAL SCIENCES AND RESEARCH**, an institution managed by "**People's Education Society**", BSK I Stage, Hanumanth Nagar, Bangalore - 560 050, as at **31st March, 2021** which comprises the Balance Sheet as at 31st March 2021, Statement of Income and Expenditure for the year then ended, and notes to the financial Statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements give a true and fair view of the financial position of the entity as at 31st March 2021, and of its financial performance for the year ended in accordance with the Accounting Standards issued by the Institute of Chartered Accountants of India (ICAI).

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) issued by ICAI. 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 entity in accordance with the Code of Ethics issued by ICAI and we have fulfilled our other ethical responsibilities in accordance with the Code of Ethics. 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

Management is responsible for the preparation of these financial statements that give a true and fair view of the state of affairs and results of operation of the entity in accordance with the accounting principles generally accepted in

Also At:

No.14/C, 5th Main, Yadavgi, Mysore - 570 020. Ph. 2515929, 2514880
2nd Floor, No. 3, Nathan Street, Near Prashanth Hospital, Harrington Road, Chetpet, Chennai 600 031. Phone : 044-28361457, 28362457..
"Shanthi", No.12/62, 1st Floor, Reservoir Street Cross, Basavanagudi, Bangalore - 560 004. 080- 2662 2101/2662 2201



B.P.RAO & CO.
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India. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give a true and fair view and 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.

Those charged with governance are also responsible for overseeing the Entity's financial reporting process.

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, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.

Also At:

No.14/C, 5th Main, Yadavgiri, Mysore – 570 020. Ph. 2515929, 2514880

2nd Floor, No. 3, Nathan Street, Near Prashanth Hospital, Harrington Road, Chetpet, Chennai 600 031. Phone : 044-28361457, 28361459
"Shanthi", No.12/62, 1st Floor, Reservoir Street Cross, Basavanagudi, Bangalore - 560 004. 080- 2662 2101/2662 2201



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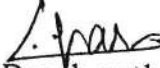
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Entity'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 Entity 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.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

For B. P. RAO & Co,
Chartered Accountants
Firm Regn No. 003116S

Place: Bangalore
Date: 25-01-2022


Prashanth. C
Partner
M No. 214431



UDIN: 22214431AAAAAS3090

Also At:

No.14/C, 5th Main, Yadavgirl, Mysore – 570 020. Ph. 2515929, 2514880

2nd Floor, No. 3, Nathan Street, Near Prashanth Hospital, Harrington Road, Chetpet, Chennai 600 031. Phone : 044-28361457, 28362457..
"Shanthi", No.12/62, 1st Floor, Reservoir Street Cross, Basavanagudi, Bangalore - 560 004. 080- 2662 2101/2662 2201

2020-21

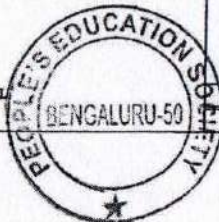
2020-21

4.3.4

PES INSTITUTE OF MEDICAL SCIENCE AND RESEARCH
KUPPAM, ANDHRA PRADESH. 517425

Schedule 1 - FIXED ASSETS

Sl. No.	NAME OF THE ASSET	WDV AS ON 01.04.2020 Rs.	ADDITIONS		Deletions	TOTAL AS ON 31.03.2021 Rs.	RATE	DEPRECIATION FOR THE YEAR Rs.	WDV AS ON 31.03.2021 Rs.
			DURING I HALF Rs.	DURING II HALF Rs.					
1	A.C.Equipment	5,193,410				5,193,410	15%	779,012	4,414,399
2	Borewell	2,119,926				2,119,926	15%	317,989	1,801,937
3	Computers	5,924,936	17,110	249,455		6,191,501	40%	2,426,709	3,764,791
4	Television	-	35,000			35,000	40%	14,000	21,000
5	Mobile	-	25,550	60,227		85,777	15%	8,350	77,427
6	Electrical Equipments	16,210,996	531,427	876,507		17,618,930	15%	2,577,101	15,041,828
7	Electrical Fittings	5,874,870	2,318,043			8,192,913	10%	819,291	7,373,621
8	Equipment	13,091,288				13,091,288	15%	1,963,693	11,127,595
9	Furniture & Fittings	27,606,379	954,518			28,560,897	10%	2,856,090	25,704,808
10	Kitchen Equipments	1,929,400	242,000	1,359,461		3,530,861	15%	427,670	3,103,191
11	Laundry Equipments	730,507		1,071,204		1,801,711	15%	189,916	1,611,795
12	Library Books	21,941,272	176,463			22,117,735	15%	3,317,660	18,800,075
13	Lifts	1,618,360				1,618,360	15%	242,754	1,375,606
14	Medical Equipments	113,479,731			111,607	113,368,124	15%	17,021,960	96,346,164
15	Office Equipments	3,686,988	16,120	37,040		3,740,148	15%	558,244	3,181,904
16	Sports Materials	126,612				126,612	15%	18,992	107,620
17	Telephone Equipment	542,042				542,042	15%	81,306	460,736
18	U.P.S.	1,891,556				1,891,556	15%	283,733	1,607,823
19	Vehicles	7,670,271	3,945,090			11,615,361	15%	1,742,304	9,873,057
20	Water Treatment Plant	552,301				552,301	15%	82,845	469,456
21	Medical Furniture	2,321,836		2,049,869		4,371,705	10%	334,677	4,037,028
22	Fire Fighting Systems	7,173,049	565,900			7,738,949	15%	1,160,842	6,578,107
23	SUPER SPECIALITY HOSPITAL								
	- Medical equipments	13,743,143				13,743,143	15%	2,061,472	11,681,672
	- Furniture & Fixtures	9,627,155				9,627,155	10%	962,715	8,664,439
	- Networking	81,830				81,830	40%	32,732	49,098
	- Medical Furniture	4,488,693				4,488,693	10%	448,869	4,039,824
	- Telephone	27,340				27,340	15%	4,101	23,239
	- Computers	2,499				2,499	40%	1,000	1,500
	- Electrical Installation	240,389				240,389	15%	36,058	204,331
	- Office equipment	1,163,941				1,163,941	15%	174,591	989,350
	- Other Equipment	266,365				266,365	15%	39,955	226,410
24	Solar Power Plant	732,515				732,515	40%	293,006	439,509
25	Depreciation on Building (transferred from society)							53,007,937	
	TOTAL	270,059,602	8,827,221	5,703,763	111,607	284,478,979		94,287,575	243,199,341



2020-21

2020-21

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Schedules for Expenditure**SCHEDULE 13 : Manpower Expenses**

TOTAL 31.03.2020	PARTICULARS	TOTAL 31.03.2021
42,57,97,594	Salaries, Wages and Allowances Paid	34,85,46,212.60
2,96,66,621	Consultant Fee	2,89,68,602.00
8,697	Ex-Gratia	22,000.00
4,73,800	Remuneration	-
39,95,637	Stipend Fees	72,66,140.00
9,677	Leave Credit	-
81,93,713	Provident Fund	60,09,656.00
36,26,429	ESIC	23,81,110.00
1,74,62,079	House Keeping Charges	1,14,96,112.00
70,22,324	Security Charges	63,39,433.00
1,60,437	Training Charges	2,75,419
1,67,577	Staff Welfare Expenses	1,69,468
89,000	Salaries - Contact (Nursing College)	1,18,000.00
49,66,73,585	TOTAL	41,15,92,153

SCHEDULE 14 : Student related expenses

TOTAL 31.03.2020	PARTICULARS	TOTAL 31.03.2021
630	Student Study Promotion	22,000
3,77,724	Membership & Subscription	18,82,734
2,15,214	Sports Expenses	1,31,261
4,55,550	Cultural Activities	39,850
8,52,930	Uniform Fee	-
96,305	Journals & Books	27,48,391
19,98,353	TOTAL	48,24,236

SCHEDULE 15 :Administrative expenses

TOTAL 31.03.2020	PARTICULARS	TOTAL 31.03.2021
2,29,675	Postage and Courier Charges	93,393
31,84,255	Water Charges	5,70,237
42,44,322	Travelling Expenses	23,56,118
1,21,42,514	Inspection Fee & Expenses	25,81,312
40,26,773	Legal & Professional Charges	23,90,092
23,81,582	Advertisement Expenses	17,47,948
19,87,180	Miscellaneous Expenses	16,82,122
4,78,28,270	Electricity Charges	3,64,60,300
32,98,244	Conveyance	15,76,845
5,37,935	Bank Charges	1,85,439
2,11,634	Insurance	3,15,366
2,90,287	Rates & Taxes	3,28,811
7,920	Pest Control Expenses	-
8,50,002	Printing & Stationery	6,24,112
24,858	Donation	10,55,000
4,13,340	Rent Paid	3,69,585
1,60,738	Conference Expenses	5,62,858
4,22,533	General Contingencies	3,32,568
9,14,651	Telephone & Internet Charges	16,09,742
19,78,584	Registration & Renewal Fees Paid	16,23,418
8,51,35,297	TOTAL	5,64,65,266



B.P.RAO & CO.
CHARTERED ACCOUNTANTS

No.5, POORNA PRASAD ROAD,
HIGH GROUNDS, BANGALORE -560 001.
PH : 22200200, 22200201.
FAX : 22205030.
E-MAIL: bpraoco@gmail.com

INDEPENDENT AUDITOR'S REPORT

To,
The Managing Committee,
People's Education Society
Bangalore.

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of **P.E.S. INSTITUTE OF MEDICAL SCIENCES AND RESEARCH**, an institution managed by "**People's Education Society**", BSK I Stage, Hanumanth Nagar, Bangalore - 560050, as at **31st March, 2020** which comprises the Balance Sheet as at 31st March 2020, Statement of Income and Expenditure for the year then ended, and notes to the financial Statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements give a true and fair view of the financial position of the entity as at 31st March 2020, and of its financial performance for the year ended in accordance with the Accounting Standards issued by the Institute of Chartered Accountants of India (ICAI).

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) issued by ICAI. 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 entity in accordance with the Code of Ethics issued by ICAI and we have fulfilled our other ethical responsibilities in accordance with the Code of Ethics. 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

Management is responsible for the preparation of these financial statements that give a true and fair view of the state of affairs and results of operation of the entity in accordance with the accounting principles generally accepted in India. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of

Also At:

No.45, Medavakkam Tank Road, Kilapauk, Chennai - 600 010. Ph. 26413112, 26421872.

No.14/C, 5th Main, Yadavgi, Mysore - 570 020. Ph. 2515929, 2514880.

"Shanthi" No.12/62, 1st Floor, Reservoir Street Cross, Basavanagudi, Bangalore -560 004



B.P.RAO & CO.
CHARTERED ACCOUNTANTS

the financial statements that give a true and fair view and 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.

Those charged with governance are also responsible for overseeing the Entity's financial reporting process.

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, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.

Also At:

No.45, Medavakkam Tank Road, Kilapauk, Chennai – 600 010. Ph. 26413112, 26421872.

No.14/C, 5th Main, Yadavgi, Mysore – 570 020. Ph. 2515929, 2514880.

"Shanthi" No.12/62,1st Floor, Reservoir Street Cross, Basavanagudi, Bangalore -560 004



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CHARTERED ACCOUNTANTS

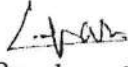
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Entity'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 Entity 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.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Place: Bangalore
Date: 12-01-2021

For B. P. RAO & Co,
Chartered Accountants
Firm Regn No. 003116S


Prashanth. C
Partner
M No. 214431



UDIN: 21214431AAAABA7626

Also At:

No.45, Medavakkam Tank Road, Kilapauk, Chennai - 600 010. Ph. 26413112, 26421872.
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2019-20

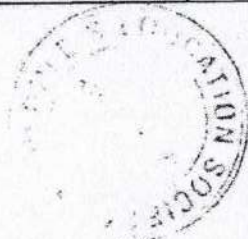
2019-20

A.3.4

PES INSTITUTE OF MEDICAL SCIENCE AND RESEARCH
KUPPAM, ANDHRA PRADESH, 517425

Schedule 1 - FIXED ASSETS

Sl. No.	NAME OF THE ASSET	WDV AS ON 01.04.2019 Rs.	ADDITIONS		Deletions	TOTAL AS ON 31.03.2020 Rs.	RATE	DEPRECIATION FOR THE YEAR Rs.	WDV AS ON 31.03.2020 Rs.
			DURING I HALF Rs.	DURING II HALF Rs.					
1	A.C.Equipment	6,109,895	-	-	-	6,109,895	15%	916,484	5,193,410
2	Borewell	2,406,231	87,800	-	-	2,494,031	15%	374,105	2,119,926
3	Computers	5,574,302	251,500	3,036,818	-	8,862,620	40%	2,937,684	5,924,936
4	Electrical Equipments	14,591,462	102,430	4,022,905	-	18,716,798	15%	2,505,802	16,210,996
5	Electrical Fittings	6,527,633	-	-	-	6,527,633	10%	652,763	5,874,870
6	Equipment	12,414,847	2,986,669	-	-	15,401,516	15%	2,310,227	13,091,288
7	Furniture & Fittings	28,587,329	718,985	1,295,470	-	30,601,784	10%	2,995,405	27,606,379
8	Kitchen Equipments	1,795,935	473,947	-	-	2,269,882	15%	340,482	1,929,400
9	Laundry Equipments	859,420	-	-	-	859,420	15%	128,913	730,507
10	Library Books	18,440,457	1,032,541	5,851,659	23,561	25,301,096	15%	3,359,824	21,941,272
11	Lifts	1,903,953	-	-	-	1,903,953	15%	285,593	1,618,360
12	Medical Equipments	128,076,945	-	4,988,462	-	133,065,407	15%	19,585,676	113,479,731
13	Office Equipments	1,697,256	18,250	2,409,523	-	4,125,028	15%	438,040	3,686,988
14	Sports Materials	148,956	-	-	-	148,956	15%	22,343	126,612
15	Telephone Equipment	561,647	6,450	63,957	-	632,054	15%	90,011	542,042
16	U.P.S.	2,225,360	-	-	-	2,225,360	15%	333,804	1,891,556
17	Vehicles	9,023,849	-	-	-	9,023,849	15%	1,353,577	7,670,271
18	Water Treatment Plant	649,766	-	-	-	649,766	15%	97,465	552,301
19	Medical Furniture	2,579,818	-	-	-	2,579,818	10%	257,982	2,321,836
20	Fire Fighting Systems	8,438,882	-	-	-	8,438,882	15%	1,265,832	7,173,049
21	SUPER SPECIALITY HOSPITAL								
	- Medical equipments	16,168,404	-	-	-	16,168,404	15%	2,425,261	13,743,143
	- Furniture & Fixtures	10,563,015	-	126,780	-	10,689,795	10%	1,062,641	9,627,155
	- Networking	136,383	-	-	-	136,383	40%	54,553	81,830
	- Medical Furniture	4,036,498	950,939	-	-	4,987,437	10%	498,744	4,488,693
	- Telephone	32,165	-	-	-	32,165	15%	4,825	27,340
	- Computers	4,165	-	-	-	4,165	40%	1,666	2,499
	- Electrical Installation	282,810	-	-	-	282,810	15%	42,422	240,389
	- Office equipment	1,369,342	-	-	-	1,369,342	15%	205,401	1,163,941
	- Other Equipment	313,370	-	-	-	313,370	15%	47,006	266,365
22	Solar Power Plant	1,220,858	-	-	-	1,220,858	40%	488,343	732,515
23	Depreciation on Building (transferred from society)	-	-	-	-	-	-	57,945,550	0
	TOTAL	286,740,952	6,629,511	21,795,574	23,561	315,142,477		103,028,425	270,059,602



2019-20

SCHEDULE 14 : Student related expenses

TOTAL 31.03.2019	PARTICULARS	ISMR 31.03.2020	ISMR-Society 31.03.2020	TOTAL 31.03.2020
44,287	Student Study Promotion	630	-	630
400,186	Membership & Subscription	377,724	-	377,724
159,045	Sports Expenses	215,214	-	215,214
1,193,895	Cultural Activities	455,550	-	455,550
14,200	Uniform Fee	852,930	-	852,930
8,073,844	Journals & Books	96,305	-	96,305
9,885,457	TOTAL	1,998,353	-	1,998,353

SCHEDULE 15 :Administrative expenses

TOTAL 31.03.2019	PARTICULARS	ISMR 31.03.2020	ISMR-Society 31.03.2020	TOTAL 31.03.2020
147,128	Postage and Courier Charges	229,675	-	229,675
454,658	Water Charges	3,184,255	-	3,184,255
3,559,645	Travelling Expenses	4,244,322	-	4,244,322
2,966,889	Inspection Fee & Expenses	12,142,514	-	12,142,514
1,445,436	Legal & Professional Charges	3,624,983	401,790	4,026,773
2,157,224	Advertisement Expenses	2,381,582	-	2,381,582
2,640,161	Miscellaneous Expenses	1,987,180	-	1,987,180
41,576,797	Electricity Charges	47,828,270	-	47,828,270
2,414,323	Conveyance	-	3,298,244	3,298,244
120,081	Bank Charges	199,051	338,884	537,935
420,369	Insurance	211,634	-	211,634
163,100	Rates & Taxes	290,287	-	290,287
459,665	Interest Paid on Overdraft	-	-	-
2,504	Pest Control Expenses	7,920	-	7,920
1,077,138	Printing & Stationery	850,002	-	850,002
77,000	Donation	24,858	-	24,858
370,000	Rent Paid	413,340	-	413,340
870,089	Conference Expenses	160,738	-	160,738
635,228	General Contingencies	422,533	-	422,533
876,976	Telephone & Internet Charges	776,672	137,979	914,651
581,697	Registration & Renewal Fees Paid	1,978,584	-	1,978,584
63,016,108	TOTAL	80,958,400	4,176,897	85,135,297

