

KMCT COLLEGE OF ALLIED HEALTH SCIENCE

MANASSERY, CALICUT BALANCE SHEET AS AT 31.03.2023

LIABILITIES	SCH	As at 31.03.2023		As at 31.03.2022	
		Rs.	Ps.	Rs.	Ps.
Reserves and surplus					
H O Account -Excess of Income over Expenditure		(1,13,27,245.99)		(1,70,98,814.99)	
Loans and Borrowings					
Deposits	1	46,14,043.00		46,14,043.00	
Current Liability					
Sundry Creditors & Other Payables	2	57,89,300.00		35,18,248.00	
Division	3	4,40,22,635.97		4,40,22,635.97	
Total		4,30,98,732.98		3,50,56,111.98	
ASSETS		As at 31.03.2023		As at 31.03.2022	
		Rs.	Ps.	Rs.	Ps.
Fixed Assets					
Gross Block		3,59,09,652.00		2,89,63,166.00	
Less: Depreciation		39,14,262.00		30,12,753.00	
Net Block	4	3,19,95,390.00		2,59,50,413.00	
Current Assets					
<u>Loans & Advances</u>					
Deposits	5	38,00,000.00		38,00,000.00	
Fee Receivable	6	67,22,638.00		67,22,638.00	
Insurance and Other Bill Receivables	7	6,372.00		6,372.00	
Prepaid expenses		77,905.00		77,905.00	
<u>Cash & Bank Balance</u>					
Cash At Bank	8	3,36,427.98		3,36,427.98	
Cash In Hand		10,000.00		10,000.00	
<u>Advance to suppliers</u>	9	1,50,000.00		1,50,000.00	
Total		4,30,98,732.98		3,70,53,755.98	

Accounting Policies & Notes on accounts form part of accounts



Dr Navas K M
Managing Trustee



This is the Balance Sheet referred in our report of even date

For **R.G.N. PRICE & CO.**
Chartered Accountants

NEERAJ. S
Partner
M.NO.228055, FR NO.0027855



KMCT COLLEGE OF ALLIED HEALTH SCIENCE
MANASSERY CALICUT
PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED 31-03-2022

Particulars	SCH No	For the year ended 31-03-23		For the year ended 31-03-22	
		Rs	Ps	Rs	Ps
<u>INCOME</u>					
Tuition Fees	9	3,41,16,862.00		3,48,08,785.00	
Other Income	10	4,38,625.00		3,58,026.00	
Total		3,45,55,487.00		3,51,66,811.00	
<u>EXPENDITURE</u>					
Educational Material & Expense	11	37,42,997.00		9,84,237.00	
Administration charges	12	2,46,26,096.00		1,44,68,224.00	
Staff Expense	13	1,35,83,127.00		1,12,62,338.00	
Finance charges	14	16,250.99		18,251.21	
Depreciation		39,14,262.00		30,12,753.00	
Total		4,58,82,732.99		2,97,45,803.21	
Excess of Income over Expenditure transferred to Head Office		(1,13,27,245.99)		54,21,007.79	

Accounting Policies & Notes on accounts
form part of accounts

This is the Profit & Loss Account
referred in our report of even date


Dr Navas K M
 Managing Trustee



For **R.G.N. PRICE & CO.**
 Chartered Accountants
NEERAJ. S
 Partner
 M.NO.228055, FR NO.0027855



KMCT COLLEGE OF ALLIED HEALTH SCIENCE
SCHEDULES TO BALANCESHEET

	Amount
<u>SCHEDULE 1</u>	
<u>DEPOSITS</u>	
Caution Deposit BPT 2014	70,000.00
Caution Deposit BPT 2016	29,000.00
Caution Deposit BPT 2017	1,79,000.00
Caution Deposit Bpt 2018	1,50,000.00
Caution Deposit BPT-2019	1,45,000.00
Caution Deposit BPT-2020	1,50,000.00
Caution Deposit BPT-2021	3,00,000.00
Caution Deposit BPT-2022	3,00,000.00
Caution Deposit Bsc MLT 2013	65,000.00
Caution Deposit Bsc MLT 2014	55,000.00
Caution Deposit Bsc MLT 2015	94,000.00
Caution Deposit Bsc MLT 2016	36,000.00
Caution Deposit Bsc MLT 2017	1,00,000.00
Caution Deposit BSC MLT 2018	1,45,000.00
Caution Deposit Bsc Mlt 2019	1,35,000.00
Caution Deposit Bsc Mlt 2020	1,46,050.00
Caution Deposit Bsc Mlt -2021	3,00,000.00
Caution Deposit BSC Mlt-2022	3,00,000.00
Caution Deposit Bsc Optometry 2016	20,000.00
Caution Deposit Bsc Optometry 2017	89,000.00
Caution Deposit Bsc Optometry 2018	1,50,000.00
Caution Deposit BSC Optometry 2019	1,45,000.00
Caution Deposit BSC Optometry 2020	1,50,000.00
Caution Deposit Optometry 2021	3,00,000.00
Caution Deposit BSC Optometry 2022	3,00,000.00
Caution Deposit Bsc Perfusion Technology 2019	20,000.00
Caution Deposit Perfusion Technology 2018	20,000.00
Caution Deposit Perfusion Technology-2020	20,000.00
Caution Deposit Perfusion Technology-2021	30,000.00
Caution Deposit Perfusion Technology,2022	20,000.00
Hostel Caution Deposi Bsc Perfusion Technology 2017	6,000.00
Hostel Caution Deposit BPT 2014	10,000.00
Hostel Caution Deposit BPT 2015	25,000.00
Hostel Caution Deposit BPT 2016	6,000.00
Hostel Caution Deposit Bsc BPT 2017	24,000.00
Hostel Caution Deposit BSC MLT 2013	60,000.00
Hostel Caution Deposit BSC MLT 2014	25,000.00
Hostel Caution Deposit BSC MLT 2015	20,000.00
Hostel Caution Deposit BSC MLT 2016	6,000.00
Hostel Caution Deposit BSC MLT 2017	24,000.00
Hostel Caution Deposit BSC Optometry 2016	18,000.00



Hostel Caution Deposit BSC Optometry 2017	12,000.00
Exam Fee to KUHS	39,780.00
Security Deposit Cafeteria	50,000.00
Fee Receivables From Old Students	1,25,000.00
Tuition Fee Advance (Unidentified RTGS)	1,44,810.00
Fee Receivables From Existing Students	55,403.00
	46,14,043.00
<u>SCHEDULE 2</u>	
<u>SUNDRY CREDITORS & OTHER PAYABLES</u>	
Airtech Climate Solution	8,900.00
Anoop. K Painter	1,37,880.00
Bazooka Graphics	9,539.00
Calicut Book Distributors	86,466.00
Dr Ayisha Nazreen-Building Rent	19,14,840.00
Global Traders	26,096.00
Hotel Span	21,968.00
Hykon India (P) Ltd	3,500.00
N K Furnishing	16,403.00
Nuclear Surgicals	15,960.00
Unicorn Power Solutions	29,500.00
Top Dines	47,304.00
ESI Payable	10,374.00
Examiners Remuneration From KUHS	1,41,551.00
Excess Amount Collected to Be Refunded	18,08,264.00
Wages Payable	78,300.00
Salary Payable	10,42,965.00
Grant Received to Be Refunded	3,89,490.00
	57,89,300.00
<u>SCHEDULE 3</u>	
<u>DIVISIONS HAVING CREDIT BALANCE</u>	
KMCT Medical Campus HO	4,40,22,635.97
	4,40,22,635.97
<u>SCHEDULE 4</u>	
<u>FIXED ASSETS</u>	
Air Conditioner	2,72,136.00
Bharat Benz School Bus No. KL-57-R-1891	8,80,668.00
Building	1,62,38,974.00
Camera	6,24,498.00
College Bus KL-57-K-5502	4,53,500.00
Computer and Accessories	6,42,561.00
Electrical Equipments	75,055.00
Electrical Fittings	16,82,315.00
fire and safety	1,65,405.00
Fax Machine	1,505.00



Furniture and Fittings	74,92,927.00
Gas	2,306.00
Generator	2,33,605.00
Laboratory Equipments	21,86,318.00
Land Development	4,06,295.00
Library Books	1,55,018.00
Printer & Scanner	37,158.00
Pump set	9,229.00
Projector	59,718.00
Refrigerator	12,549.00
Stabilizer	354.00
Telephone	2,617.00
Televisoin	5,450.00
UPS	1,98,838.00
Water Cooler	40,172.00
Water Purifier	1,10,428.00
Water Tank	5,791.00
	3,19,95,390.00
<u>SCHEDULE 5</u>	
<u>DEPOSIT</u>	
Refundable Deposit KUHS	14,00,000.00
Rent Advance	24,00,000.00
	38,00,000.00
<u>SCHEDULE 6</u>	
<u>FEE RECIEVABLE</u>	
Fee Receivables From Existing Students	66,03,863.00
Fee Receivables From Old Students	5,000.00
Bad Debts	(8,83,825.00)
Fee Recivables From Discontinued Students	9,97,600.00
	67,22,638.00
<u>SCHEDULE 7</u>	
<u>INSURANCE AND OTHER BILLS RECEIVABLES</u>	
M H Associates	6,372.00
	6,372.00
<u>SCHEDULE 8</u>	
<u>CASH AT BANK</u>	
Union Bank of India C A/C No.210111100000159	1,17,430.84
State Bank of India A/c No.33955910384	2,18,997.14
	3,36,427.98
<u>SCHEDULE 9</u>	
<u>ADVANCE TO SUPPLIERS</u>	
Prashobh Industies	1,50,000.00
	1,50,000.00



KMCT COLLEGE OF ALLIED HEALTH SCIENCE
SCHEDULE TO PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED 31-03-2023

	Amount
<u>SCHEDULE 9</u>	
<u>TUITION FEE</u>	
Application Fee	6,200.00
Additional Tuition Fee	450.00
Admission Fee	3,000.00
Special Fee 2021	17,61,000.00
Special Fees-2019	14,70,500.00
Special Fees-2020	17,55,500.00
Special Fees-2022	19,18,000.00
Tuition Fee-2019	63,69,775.00
Tuition Fee-2020	66,41,200.00
Tuition Fee -2021	72,00,759.00
Tuition Fee -2022	66,73,078.00
University Affiliation Fee-2021	2,25,400.00
Vaccination -2021	92,000.00
	3,41,16,862.00
<u>SCHEDULE 10</u>	
<u>OTHER INCOME</u>	
Bus Fare Collection	10,600.00
Miscellaneous Income	2,19,415.00
Late fee	-
Hostel Fee	2,08,610.00
Rent and Amenities	-
	4,38,625.00
<u>SCHEDULE 11</u>	
<u>EDUCATIONAL MATERIALS & EXPENSES</u>	
Laboratory Expenses	7,08,072.00
Registration And Application	27,02,205.00
Hospital Training Fee	3,32,720.00
	37,42,997.00
<u>SCHEDULE 12</u>	
<u>ADMINISTRATIVE EXPENSES</u>	
Electricity Charges	6,36,773.00
Examination Expenses	91,331.00
Fee Concession	7,09,450.00
Freight and Transportation	35,250.00
Advertisement	75,062.00



Food and Accomodation	2,01,166.00
Insurance Premium	40,067.00
Medicine Expense	12,116.00
Miscellaneous Expense	1,42,425.00
Postage And Telegram	10,339.00
Printing And Stationery	1,45,195.00
Rent,Rates and Taxes	2,16,80,458.00
Repairs And Maintenance	3,03,446.00
Subscription	1,40,098.00
Telephone Charges	49,974.00
Travelling Expenses	1,92,380.00
Students Fund	1,11,960.00
Vehicle Maintenance	48,606.00
	2,46,26,096.00
<u>SCHEDULE 13</u>	
<u>STAFF EXPENSE</u>	
Salary and Allowances	1,26,91,447.00
Employers Contribution to ESI	1,10,002.00
Employers Contribution to PF	1,35,828.00
Wages	6,45,850.00
	1,35,83,127.00
<u>SCHEDULE 14</u>	
<u>FINANCE CHARGE</u>	
Interest and Bank Charges	16,250.99
	16,250.99



KMCT COLLEGE OF ALLIED HEALTH SCIENCE

SCHEDULE : 4 Fixed assets for the year 2022-23

Assets	WDV as on 31.03.2022	Inter Transfer		Net WDV as on 01.04.2022	Addition		Disposal	Depreciation		Total	WDV as on 31.03.2023
		In	Out		Before 30.09.2022	After 30.09.2022		Rate	Amount		
Air Conditioner	2,16,778.00			2,16,778.00		95,000.00	-	15%	39,642.00	3,11,778.00	2,72,136.00
Bharat Benz School Bus No. KL-57-R-1891	10,36,080.00			10,36,080.00			-	15%	1,55,412.00	10,36,080.00	8,80,668.00
Building	1,20,34,097.00			1,20,34,097.00	33,65,384.00	25,04,675.00		10%	16,65,182.00	1,79,04,156.00	1,62,38,974.00
Camera	6,71,706.00			6,71,706.00		57,890.00		15%	1,05,098.00	7,29,596.00	6,24,498.00
College Bus KL-57-K-5502	5,33,530.00			5,33,530.00				15%	80,030.00	5,33,530.00	4,53,500.00
Computer and Accessories	98,824.00			98,824.00	6,46,521.00	2,44,192.00		40%	3,46,976.00	9,89,537.00	6,42,561.00
Electrical Equipments	83,394.00			83,394.00				10%	8,339.00	83,394.00	75,055.00
Electrical Fittings	15,44,278.00			15,44,278.00	1,95,573.00	1,22,578.00		10%	1,80,114.00	18,62,429.00	16,82,315.00
fire and safety	1,94,594.00			1,94,594.00				15%	29,189.00	1,94,594.00	1,65,405.00
Fax Machine	1,771.00			1,771.00				15%	266.00	1,771.00	1,505.00
Furniture and Fittings	60,62,528.00			60,62,528.00	5,29,454.00	16,42,256.00		10%	7,41,311.00	82,34,238.00	74,92,927.00
Gas	2,713.00			2,713.00				15%	407.00	2,713.00	2,306.00
Generator	2,74,830.00			2,74,830.00				15%	41,225.00	2,74,830.00	2,33,605.00
Laboratory Equipments	24,14,911.00			24,14,911.00	1,44,480.00			15%	3,73,073.00	25,59,391.00	21,86,318.00
Land Development	4,06,295.00			4,06,295.00				0%	-	4,06,295.00	4,06,295.00
Library Books	1,43,075.00			1,43,075.00		86,466.00		40%	74,523.00	2,29,541.00	1,55,018.00
Printer & Scanner	43,715.00			43,715.00				15%	6,557.00	43,715.00	37,158.00
Projector	10,858.00			10,858.00				15%	1,629.00	10,858.00	9,229.00
Pump Set	17,887.00			17,887.00	52,370.00			15%	10,539.00	70,257.00	59,718.00
Refrigerator	14,764.00			14,764.00				15%	2,215.00	14,764.00	12,549.00
Stabilizer	416.00			416.00				15%	62.00	416.00	354.00
Telephone	3,079.00			3,079.00				15%	462.00	3,079.00	2,617.00
Television	6,412.00			6,412.00				15%	962.00	6,412.00	5,450.00
UPS	71,715.00			71,715.00	1,44,800.00	16,000.00		15%	33,677.00	2,32,515.00	1,98,838.00
Water Cooler	47,261.00			47,261.00				15%	7,089.00	47,261.00	40,172.00
Water Purifier	8,468.00			8,468.00		1,11,600.00		15%	9,640.00	1,20,068.00	1,10,428.00
Water Tank	6,434.00			6,434.00				10%	643.00	6,434.00	5,791.00
Grand Total	2,59,50,413.00	-	#	2,59,50,413.00	49,34,102.00	50,25,137.00	-		39,14,262.00	3,59,09,652.00	3,19,95,390.00

