



KMCT
DENTAL COLLEGE

Recognised Research Centre of Kerala University of Health Sciences

Recognised by Dental Council of India and Govt. of India

KMCT Medical College Campus, Mukkam, Kozhikode-673602

Phone: (0495)2292002, 2292004

E-mail: dental@kmct.edu.in, website: www.kmctdentalcollege.org

TO WHOM SO EVER IT MAY CONCERN

This is to certify that the information in the attached documents is verified by me and is true to the best of my knowledge.




Principal

Dr. MANOJ KUMAR.K.P
Principal
KMCT Dental College
Manassery, Mukkam



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DETAILS OF BUDGET ALLOCATION EXCLUDING SALARY DURING THE LAST FIVE YEARS



Dr. MANOJ KUMAR.K.P
Principal
KMCT Dental College
Manassery, Mukkom

KMCT DENTAL COLLEGE

MANASSERY POST, MUKKOM VIA, KOZHIKODE 673 602

BUDGET AND AUDITED FIGURES FOR THE YEARS

Particulars	FY 2016-17		FY 2017-18		FY 2018-19		FY 2019-20		FY 2020-21	
	Budget	Audit	Budget	Audit	Budget	Audit	Budget	Audit	Budget	Audit
Educational Material & Expense	200.00	195.62	150.00	135.57	125.00	123.03	160.00	155.40	200.00	197.25
Administration charges	350.00	333.12	200.00	167.06	250.00	219.78	300.00	290.15	500.00	460.43
Staff Expense	600.00	541.38	600.00	572.65	650.00	617.35	725.00	712.80	600.00	541.25
Finance charges	100.00	89.51	70.00	60.23	50.00	33.94	10.00	7.79	2.00	1.20
Investment in Building	500.00	444.06	150.00	98.63	10.00	7.66	10.00	5.79	25.00	24.33
Investment in Land	5.00	1.50	5.00	-	-	-	-	-	5.00	0.92
Investment in Library books	10.00	6.02	10.00	5.01	-	-	5.00	3.76	-	-
Investment in Equipments & Others	100.00	83.02	100.00	93.41	100.00	103.47	20.00	17.48	150.00	148.91
Total	1,865.00	1,694.23	1,285.00	1,132.56	1,185.00	1,105.23	1,230.00	1,193.17	1,482.00	1,374.29

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ACADEMIC YEAR

2020-2021

KMCT DENTAL COLLEGE

MANASSERY P.O. MUKKAM KOZHIKODE - 673602

BALANCE SHEET AS AT 31.03.2021

LIABILITIES	Sch No	As at 31.03.2021		As at 31.03.2020	
		Rs.	Ps.	Rs.	Ps.
Reserves & Surplus					
H O Account -Excess of Income over Expenditure		1123,20,065.76		1480,07,663.14	
Deposits	1	85,01,381.00		96,24,381.00	
Current Liability					
Sundry Creditors & Other Payables	2	219,38,844.00		109,24,234.00	
Other Deposits	3	31,40,246.56		81,20,610.00	
Division		1091,32,024.41		588,12,775.67	
		2550,32,561.73		2354,89,663.81	
ASSETS	Sch No	As at 31.03.2021		As at 31.03.2020	
		Rs.	Ps.	Rs.	Ps.
Fixed Assets					
Gross Block		1969,90,688.09		2017,36,148.09	
Less: Depreciation		212,08,635.00		223,39,963.00	
Net Block	4	1757,82,053.09		1793,96,185.09	
Current Assets					
Inventories		6,001.00		3,218.00	
Fees Receivables	5	728,66,957.10		519,06,249.38	
Advance To Suppliers	6	18,78,019.00		6,78,541.00	
Accrued Income		-		-	
Deposits	7	32,33,946.00		31,03,446.00	
Prepaid Expenses		9,595.00		15,039.00	
Other Advances		1,06,080.00		1,15,308.00	
Sundry Debtors					
Cash & Bank Balance					
Bank Account					
In Current Accounts	8	8,87,927.54		2,30,187.34	
Cash in Hand		2,61,983.00		41,490.00	
		2550,32,561.73		2354,89,663.81	

Accounting Policies and Notes to Accounts form part of accounts

This is the Balance sheet referred to 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 DENTAL COLLEGE

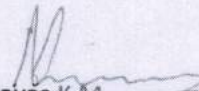
MANASSERY P.O, MUKKAM KOZHIKODE - 673602

PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED 31-03-2021

Particulars	SCH No	For the year ended 31-03-21		For the year ended 31-03-20	
		Rs	Ps	Rs	Ps
<u>INCOME</u>					
Tuition Fees	9	2253,89,707.00		2155,99,250.00	
Clinic Receipts	10	142,43,821.34		282,16,326.80	
Income From Lab	11	6,84,987.00		-	
Other Income	12	132,22,135.48		431,47,668.12	
Total		2535,40,650.82		2869,63,244.92	
<u>EXPENDITURE</u>					
Educational Material & Expense	13	197,24,489.00		155,39,939.00	
Stock Differential	14	(2,783.00)		2,783.00	
Administration charges	15	460,45,871.60		290,13,977.89	
Staff Expense	16	541,24,650.00		712,79,613.00	
Finance charges	17	1,19,722.46		7,79,305.89	
Depreciation		212,08,635.00		223,39,963.00	
Total		1412,20,585.06		1389,55,581.78	
Excess of Income over Expenditure transferred to Head Office		1123,20,065.76		1480,07,663.14	

Accounting Policies and Notes to Accounts
form part of accounts

This is the Profit and Loss account referred
to 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



Dr. MANOJ KUMAR.K.P.
Principal
KMCT Dental College
Manassery, Mukkam

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KMCT DENTAL COLLEGE
SCHEDULES TO BALANCE SHEET AS ON 31-03-2021

SCHEDULE 1	Amount
DEPOSITS	
Caution Deposit 2007-11	1,07,500.00
Caution Deposit 2009-13	32,500.00
Caution Deposit 2010-14	45,000.00
Caution Deposit 2011-15	1,80,000.00
Caution Deposit 2012-16	3,72,500.00
Caution Deposit BDS 2013	3,88,081.00
Caution Deposit BDS 2014	5,27,500.00
Caution Deposit BDS 2015	9,80,000.00
Caution Deposit BDS 2016	9,90,000.00
Caution Deposit BDS-2017	10,00,000.00
Caution Deposit MDS 2015	83,500.00
Caution Deposit MDS-2019	1,80,000.00
Caution Deposit-MDS-2020	10,000.00
Hostel Caution Deposit BDS 2013	2,88,750.00
Hostel Caution Deposit BDS 2014	2,62,500.00
Hostel Caution Deposit BDS 2015	5,40,000.00
Hostel Caution Deposit BDS 2016	3,37,500.00
Hostel Caution Deposit BDS 2017	5,92,500.00
Hostel Caution Deposit BDS 2018	3,65,000.00
Hostel Caution Deposit BDS 2019	4,15,000.00
Hostel Caution Deposit Bds-2020	4,40,000.00
Hostel Caution Deposit MDS 2015	7,500.00
Hostel Caution Deposit MDS 2016	11,250.00
Hostel Caution Deposit MDS 2017	30,000.00
Hostel Caution Deposit BDS 2009	32,300.00
Hostel Caution Deposit BDS 2010	1,22,500.00
Hostel Caution Deposit BDS 2011	62,500.00
Hostel Caution Deposit BDS 2012	97,500.00
	85,01,381.00
SCHEDULE 2	
SUNDRY CREDITORS & OTHER PAYABLES	
Dentcare Dental Lab	12,152.00
PCI Pest Control Ltd	15,268.00
Smylabs Private Ltd	5,574.00
Allied Medical Agencies	6,001.00
Anand Drug Lines	1,33,896.00
Apexion Dental Products	21,482.00
Bemedia Health Care LTD	32,480.00
Blue Tyga Fashions	749.00
Confident Sales India Pvt Ltd	1,540.00

D-Care Dental Solution	11,22,004.00
Dental Implant Solutions	11,397.00
Dental Innovations	5,500.00
Designs Boutique	2,62,500.00
Devatha Dental	63,260.00
Favourite Supplies	14,000.00
Green Natural	43,300.00
Hygiene Care	5,20,448.00
I D S Denmed Pvt Ltd	30,211.00
Impex Medicare Pvt Ltd	10,393.00
Implantium Idia Pvt Ltd	28,200.00
Indian Clinical	5,664.00
J J Implants	1,86,450.00
Jamuna International	3,79,904.00
Jaypee General Agencies	10,800.00
KCK Dentals	8,60,864.00
Kerala Rubbers & Traders	7,616.00
Kerala Surgicals	43,042.00
Marvel Agencies	2,47,971.00
MaxDenta Lab	41,810.00
Medilink Enterprises	26,550.00
Micro Lab Equipments	60,096.00
S.R.Drugs	2,900.00
Sapienz Trading	76,000.00
Sirag Surgical Enterprises	8,605.00
Smylabs	23,098.00
Vijai Dental Depot	23,117.00
Airtech Climet Solution	9,000.00
Allied Medical Agencies	6,001.00
Amar Enterprises	21,557.00
Anoop K K(Painter)	9,49,175.00
Apexion Dental Products & Services	3,22,455.00
Asept Hygiene Care	3,339.00
Asiatic Pest Control Services Pvt. Ltd	55,920.00
Bright Aluminium & Fiber Fabrications	4,27,809.00
Chandramohan (Canteen)	18,695.00
Classic Tiles	27,658.00
Commercial Enterprises	3,440.00
Computer Care	2,800.00
Diamond	5,162.00
Dot Computer Solution	5,546.00
Hotel Marina Residency	63,727.00
Galaxy Graphics	8,973.00
Grace Photostat	3,332.00
Hot& Cool Canteen - Muhammed Fafil	34,134.00
Hotel Malayoram Gateway	11,764.00
Hussain P- Hostel Rent	39,475.00

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Hykon India (P) Ltd	4,720.00
IDS Denmed Private Limited	1,31,089.00
Jaya Structural Engineering	2,91,364.00
INSIDE Interiors & Furniture Sales Center	4,43,517.00
IPIX Solutions	22,100.00
Ittoli Rasiya & Dr PN Abdul Salam Building Rent	18,000.00
Jaseem Eruvachery Soophy-Hostel Rent	1,56,324.00
Kone Elevators India Pvt Ltd	5,40,540.00
Labeeb V T -Hostel Rent	1,56,326.00
Lakshmi Rixin House	40,550.00
Lavanya Stores	53,733.00
Mix Graphics & Stickers	8,808.00
Niram Printers & Dtp	55,358.00
Prasoon Industrials	2,51,964.00
One Touch Technologies	5,359.00
Orbit Infra	2,997.00
Vajra	96,454.00
Shamnas Abdul Azeez V- Hostel Rent	1,56,326.00
Shivaya Laundry and Ironing Service	17,200.00
Sign In	13,600.00
Top Dines	2,995.00
Virgo Solutions	48,75,000.00
ESI Payable	36,260.00
Examiners Remuneration From KUHS	5,26,370.00
Excess Amount Collected To Be Refunded	6,800.00
Grant Received to Be Refunded	7,23,808.00
Honorarium Payable	5,69,255.00
Salary Payable	49,65,060.00
Purchase Advance	1,435.00
Stipend Payable to Housesurgeons	6,83,577.00
Welfare Fund Payable	9,200.00
Wages Payable	1,06,776.00
	219,38,844.00
SCHEDULE 3	
OTHER DEPOSITS	
Tuition Fee Advance (RTGS Unidentified)	1,89,100.00
Security Deposit-Photostat	20,000.00
BDS 2017 Batch	95,850.00
BDS-2018	7,04,650.00
BDS-2020	15,143.56
BDS-2019	13,89,712.00
MDS-2017	3,73,477.00
MDS-2018	2,33,400.00
MDS-2020	92,114.00
BDS-2014	1,000.00
MDS-2019	25,800.00
	31,40,246.56

SCHEDULE 4**FIXED ASSETS**

Air Conditioner	3,98,761.00
Amplifier	19,512.00
Building	1100,76,988.14
Building WIP	6,08,141.75
Camera	1,68,577.00
Car-KL 57 H 8335	2,32,923.00
Car Maruti Wagonr KL 57R 1243	3,07,212.00
College Bus KL 57 2998	1,00,909.00
Computer And Accessories	7,33,846.00
Electrical Equipments	1,55,963.00
Electrical Fittings	127,62,609.50
EPABX System	2,89,882.00
Fax Machine	1,090.00
Fire Extinguisher	1,40,311.00
Furnishing (Dental Clinic)	1,693.00
Furniture And Fittings	61,11,814.85
Games and Sports Equipments	9,533.00
Gas Fitting	9,903.00
Generator	10,52,592.00
Grinder	362.00
Health And Fitness Equipments	2,005.00
Hospital Equipments	3,02,927.00
Laboratory Equipments	284,33,126.05
Land Development	23,18,092.00
L C D Projector	32,660.00
Library Books	2,98,205.00
LIFT	36,06,814.00
Machinery and Equipments	11,91,016.80
Matress and Pillows	609.00
Mobile Dental Bus KL 57 J 8651	9,66,416.00
Pond	8,139.00
Printer	1,58,721.00
Projector	1,60,445.00
Pump Set	62,470.00
Refrigerator	26,104.00
Road	10,69,416.00
Security Camera & CCTV	15,090.00
Software	57,251.00
Stabilizer	7,366.00
Telephone	6,04,751.00
Television Set	78,348.00
Time Attendance Recorder	9,070.00
Transformer	58,746.00
UPS	76,460.00
Vacuum Cleaner	3,042.00

**Dr. MANOJ KUMAR, K.P.**Principal
KMCT College
Mannassery, Calicut

Washing Machine	37,823.00
Water Cooler	1,23,632.00
Water Distillation System	1,397.00
Water Heater	4,760.00
Water Purifier	35,832.00
Water Tank	73,381.00
Web Site	21,960.00
Well	8,934.00
Furniture & Fittings	28,231.00
Laboratory Equipments	4,590.00
Refrigerator	3,826.00
Computer & Accessories	48,931.00
Laboratory Equipments	5,23,289.00
Water Purifier	4,418.00
Laboratory Equipments	3,82,925.00
Furniture & Fittings	12,899.00
Lab Equipments	15,35,312.00
	1757,82,053.09

SCHEDULE 5

FEE RECEIVABLES

Fee Receivables From Discontinued Students	48,65,200.00
Fee Receivables From Existing Students	793,60,800.10
Fee Receivables From Old Students	97,84,650.00
Bad Debt	-211,60,380.00
Tuition and Other Fees	16,687.00
	728,66,957.10

SCHEDULE 6

ADVANCE TO SUPPLIERS

Kenz Interiors	9,99,000.00
Stallion Systems & Solutions Pvt Ltd	2,63,485.00
Nest Interiors	6,04,890.00
Unicorn Dentmart Ltd	10,644.00
	18,78,019.00

SCHEDULE 7

DEPOSITS

Gas Deposif	14,350.00
KSEB Deposit	24,21,631.00
Rent Advance	7,80,000.00
Salary Advance	7,000.00
Telephone Deposit	10,965.00
	32,33,946.00



Dr. MANOJ KUMAR.K.P
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SCHEDULE 8

BANK ACCOUNTS

Andhra Bank A/c No. 009711011001091	5,454.95
Andhra Bank A/c No. 210111100000168	3,07,452.71
State Bank of India A/c No. 30854937640	24,404.32
Punjab National Bank CA/c No.4258002100096632	1,27,920.23
Andhra Bank A/c No. 210111100000450	37,529.82
Punjab National Bank A/c NO .4257002100024131	2,19,361.99
Andhra Bank A/c No. 009711100001741	1,65,803.52
	8,87,927.54



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KM Principal
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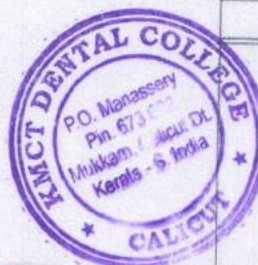


KMCT DENTAL COLLEGE

SCHEDULE OF PROFIT & LOSS ACCOUNT AS AT 31-03-2021

SCHEDULE 9	Amount
TUITION FEE	
Internship Fee	1,50,000.00
Lag Fee	2,40,000.00
Special Fee	181,44,157.00
Miscellaneous Fees	28,250.00
Tuition Fee	2,068,27,300.00
Tuition Fee 2019-20	
	2253,89,707.00
SCHEDULE 10	
CLINIC RECEIPT	
Premium Clinic Collection	20,59,635.00
Registration Fee	1,42,680.00
Treatment Charges	120,41,506.34
	142,43,821.34
SCHEDULE 11	
INCOME FROM LAB	
Income From Dental Clinic	6,84,987.00
	6,84,987.00
SCHEDULE 12	
OTHER INCOME	
Discount Allowed/Discount Received	1,714.00
Examination Fee	81,326.24
Hostel Admission Fee	46,500.00
Hostel Establishment Charges	17,42,000.00
Hostel Fees	108,62,990.00
Hostel Rent Received From House Surgeons	1,57,934.00
busfare	7,250.00
Late Fee	5,745.00
Miscellaneous Income	3,16,676.24
	132,22,135.48
SCHEDULE 13	
EDUCATIONAL MATERIALS & EXPENSES	
Laboratory Expenses	124,84,029.00
Registration and Application	70,40,460.00
Students Fund	2,00,000.00
	197,24,489.00

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SCHEDULE 14**STOCK DIFFERENTIAL**

Opening Stock	3,218.00
Less: Closing Stock	6,001.00
	-2,783.00

SCHEDULE 15**ADMINISTRATIVE EXPENSES**

Advertisement	35,760.00
Amc Charges	6,00,804.00
Consultancy Charges	1,00,000.00
Electricity Charges	47,39,959.00
Fee Receivable Written Off	211,60,380.00
Examination Expenses	4,07,572.00
Fee Concession	23,05,450.00
Food and Accomodation	3,30,645.00
Frieght And Transportation	15,550.00
Generator Maintenance	7,700.00
Insurance Premium	26,959.00
Medicine Expenses	11,542.00
Miscellaneous Expenses	6,22,634.27
Postage and Telegram	8,829.00
Printing and Stationery	4,92,496.00
Rent,Rates and Taxes	54,08,206.00
Repaires & Maintanance	34,06,047.00
Water Charges	1,61,700.00
Laboratory Expenses	79,177.00
Legal Expenses	1,82,900.00
Subscription	57,25,563.33
Telephone Charges	1,08,203.00
Travelling Expenses	52,255.00
Vehicle Maintanance	55,540.00
	460,45,871.60

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5694667.45)

SCHEDULE 16**STAFF EXPENSE**

Salary and Allowances	432,10,438.00
Employers Contribution to ESI	2,78,619.00
Employers Contribution to PF	6,21,761.00
Honorarium	33,01,830.00
Stipend to House Officers	59,08,560.00
Wages	8,03,442.00
	541,24,650.00

SCHEDULE 17**FINANCE CHARGE**

Interest and Bank Charges	1,722.46
	1,722.46



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Fixed Assets schedule for the year 2020-21

31.00
32.00
33.00
34.00
35.00
36.00
37.00
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95.00
96.00
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98.00
99.00
100.00

KMCT DENTAL COLLEGE

Fixed Assets schedule for the year 2020-21

Pump Set	73,494.00	-	-	-	-	15%	11,024.00	73,494.00	62,470.00
Refrigerator	30,711.00	-	-	-	-	#	4,607.00	30,711.00	26,104.00
Road	11,88,240.00	-	-	-	-	#	1,18,824.00	11,88,240.00	10,69,416.00
Security Camera - CCTV	17,753.00	-	-	-	-	#	2,663.00	17,753.00	15,090.00
Software	95,419.00	-	-	-	-	#	38,168.00	95,419.00	57,251.00
Stabilizer	8,666.00	-	-	-	-	#	1,300.00	8,666.00	7,366.00
Telephone	7,11,472.00	-	-	-	-	#	1,06,721.00	7,11,472.00	6,04,751.00
Television Set	92,174.00	-	-	-	-	#	13,826.00	92,174.00	78,348.00
Time Attendance Recorder	10,671.00	-	-	-	-	#	1,601.00	10,671.00	9,070.00
Transformer	69,113.00	-	-	-	-	#	10,367.00	69,113.00	58,746.00
UPS	20,111.00	-	-	-	-	#	48,371.00	3,24,831.00	2,76,460.00
Vacuum Cleaner	3,579.00	-	-	-	-	#	537.00	3,579.00	3,042.00
Washing Machine	44,498.00	-	-	-	-	#	6,675.00	44,498.00	37,823.00
Water Cooler	1,45,449.00	-	-	-	-	#	21,817.00	1,45,449.00	1,23,632.00
Water Distillation System	1,644.00	-	-	-	-	#	247.00	1,644.00	1,397.00
Water Heater	5,600.00	-	-	-	-	#	840.00	5,600.00	4,760.00
Water Purifier	28,008.00	-	-	-	-	#	5,176.00	41,008.00	35,832.00
Water Tank	81,535.00	-	-	-	-	#	8,154.00	81,535.00	73,381.00
Web Site	1,747.00	-	-	-	-	#	3,387.00	25,347.00	21,960.00
Well	9,927.00	-	-	-	-	#	993.00	9,927.00	8,934.00
KMCT Community Dental Clinic									
Furniture & Fittings	31,368.00	-	-	-	-	#	3,137.00	31,368.00	28,231.00
Laboratory Equipments	5,400.00	-	-	-	-	#	810.00	5,400.00	4,590.00
Refrigerator	4,501.00	-	-	-	-	#	675.00	4,501.00	3,826.00
NATIONAL DENTAL CLINIC									
Computer & Accessories	81,552.00	-	-	-	-	#	32,621.00	81,552.00	48,931.00
Laboratory Equipments	6,15,634.00	-	-	-	-	#	92,345.00	6,15,634.00	5,23,289.00
DENTAL CLINIC									
Water Purifier	5,198.00	-	-	-	-	#	780.00	5,198.00	4,418.00
Laboratory Equipments	4,50,500.00	-	-	-	-	#	4,50,500.00	4,50,500.00	3,82,925.00
OZONE DENTAL CLINIC									
Furniture & Fittings	14,332.00	-	-	-	-	#	1,433.00	14,332.00	12,899.00
Lab Equipments	18,06,250.00	-	-	-	-	#	2,70,938.00	18,06,250.00	15,35,312.00
Grand Total	1794,37,454.09	18,35,716.00	157,17,518.00	-	-	-	212,08,635.00	1969,90,688.09	1757,82,053.09



DR. MANOJ KUMAR, K.P.
Principal
KMCT Dental College
Manassery, Mukkam



KMCT
DENTAL COLLEGE

Recognised Research Centre of Kerala University of Health Sciences

Recognised by Dental Council of India and Govt. of India

KMCT Medical College Campus, Mulkam, Kozhikode-673602

Phone: (0495)2292002, 2292004

E-mail: dental@kmct.edu.in, website: www.kmctdentalcollege.org

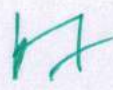
ACADEMIC YEAR

2019-2020

KMCT DENTAL COLLEGE

MANASSERY P.O, MUKKAM KOZHIKODE - 673602

BALANCE SHEET AS AT 31.03.2020

LIABILITIES	Sch No	As at 31.03.2020		As at 31.03.2019	
		Rs.	Ps.	Rs.	Ps.
Reserves & Surplus					
H O Account -Excess of Income over Expenditure		1480,07,663.14		1832,54,906.67	
Loans and Borrowings					
Loans from bank		-		174,18,653.37	
Deposits	1	96,24,381.00		400,12,300.00	
Current Liability					
Sundry Creditors & Other Payables	2	109,24,234.00		103,92,346.00	
Other Deposits	3	81,20,610.00		20,000.00	
Division		588,12,775.67		(58,90,538.00)	
Credit Balance in Bank Accounts				22,240.42	
		2354,89,663.81		2452,29,908.46	
ASSETS	Sch No	As at 31.03.2020		As at 31.03.2019	
		Rs.	Ps.	Rs.	Ps.
Fixed Assets					
Gross Block		2017,36,148.09		2235,24,293.09	
Less: Depreciation		223,39,963.00		244,91,048.00	
Net Block	4	1793,96,185.09		1990,33,245.09	
Current Assets					
Inventories		3,218.00		6,001.00	
Fees Receivables	5	519,06,249.38		388,96,517.22	
Advance To Suppliers	6	6,78,541.00		12,73,462.00	
Deposits	7	31,03,446.00		30,98,728.00	
Prepaid Expenses		15,039.00		14,39,210.00	
Other Advances		-		40,000.00	
Sundry Debtors	8	1,15,308.00			
Cash & Bank Balance					
Bank Account					
In Fixed Deposits				1,03,896.00	
In Current Accounts	9	2,30,187.34		11,84,024.15	
Cash in hand		41,490.00		1,54,825.00	
		2354,89,663.81		2452,29,908.46	
Accounting Policies and Notes to Accounts form part of accounts		This is the Balance sheet referred to in our report of even date			
 DR. MANOJ KUMAR K.P. M.C. Principal KMCT Dental College Manassery, Mukkam Dr Navas K M Managing Trustee		For R.G.N. PRICE & CO. Chartered Accountants  NEERAL S Partner M.No.228055, FR No.0027855			

KMCT DENTAL COLLEGE

MANASSERY P.O, MUKKAM KOZHIKODE - 673602

PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED 31-03-2020

Particulars	SCH No	For the year ended 31-03-20		For the year ended 31-03-19	
		Rs	Ps	Rs	Ps
<u>INCOME</u>					
Tuition Fees	10	2155,99,250.00		2220,38,000.00	
Clinic Receipts	11	282,16,326.80		236,70,423.00	
Other Income	12	431,47,668.12		614,46,994.00	
Total		2869,63,244.92		3071,55,417.00	
<u>EXPENDITURE</u>					
Educational Material & Expense	13	155,39,939.00		123,02,789.00	
Stock Differential	14	2,783.00		16,92,204.00	
Administration charges	15	290,13,977.89		202,85,712.00	
Staff Expense	16	712,79,613.00		617,35,262.00	
Finance charges	17	7,79,305.89		33,93,495.33	
Depreciation		223,39,963.00		244,91,048.00	
Total		1389,55,581.78		1239,00,510.33	
Excess of Expenditure over Income transferred to Head Office		1480,07,663.14		1832,54,906.67	

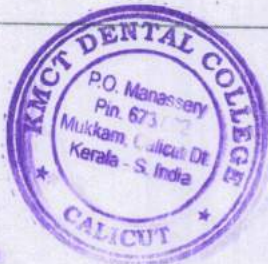
Accounting Policies and Notes to Accounts
form part of accounts

This is the Profit and Loss account referred
to 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



DR. MANOJ KUMAR. K.P
Principal
KMCT Dental College
Manassery, Mukkam

KMCT DENTAL COLLEGE
SCHEDULES TO BALANCE SHEET AS AT 31-03-2020

	Amount
SCHEDULE 1	
DEPOSITS	
Caution Deposit 2007-11	1,20,000.00
Caution Deposit 2009-13	32,500.00
Caution Deposit 2010-14	95,000.00
Caution Deposit 2011-15	1,80,000.00
Caution Deposit 2012-16	4,87,500.00
Caution Deposit BDS 2013	6,84,581.00
Caution Deposit BDS 2014	10,00,000.00
Caution Deposit BDS 2015	9,80,000.00
Caution Deposit BDS 2016	9,90,000.00
Caution Deposit BDS-2017	10,00,000.00
Caution Deposit MDS 2014	11,500.00
Caution Deposit MDS 2015	83,500.00
Caution Deposit MDS-2019	1,80,000.00
Hostel Caution Deposit BDS 2013	4,68,750.00
Hostel Caution Deposit BDS 2014	6,15,000.00
Hostel Caution Deposit BDS 2015	5,40,000.00
Hostel Caution Deposit BDS 2016	3,37,500.00
Hostel Caution Deposit BDS 2017	5,92,500.00
Hostel Caution Deposit BDS 2018	3,65,000.00
Hostel Caution Deposit BDS 2019	4,15,000.00
Hostel Caution Deposit MDS 2015	7,500.00
Hostel Caution Deposit MDS 2016	18,750.00
Hostel Caution Deposit MDS 2017	30,000.00
Hostel Caution Deposit BDS 2009	32,300.00
Hostel Caution Deposit BDS 2010	1,45,000.00
Hostel Caution Deposit BDS 2011	62,500.00
Hostel Caution Deposit BDS 2012	1,50,000.00
	96,24,381.00

SCHEDULE 2

SUNDRY CREDITORS & OTHER PAYABLES

Dentcare Dental Lab	67,926.00
Dot Computer Solutions	2,150.00
Dentcare Dental Lab	27,257.00
Moidu's Medicare Pvt Ltd	2,16,000.00
S N Dental	2,650.00
Adent Global	2,002.00
Allied Medical Agencies	87,825.00
Apexion Dental Products	



DR. MANOJ KUMAR. K.P
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 Manassery, Mukkam



Dental Implant Solutions	412.00
Dentcare Dental Lab	62,497.00
Devatha Dental	49,325.00
Favourite Supplies	14,000.00
GBG Enterprises LLP	3,918.00
I D S Denmed Pvt Ltd	93,928.00
Implantium Idia Pvt Ltd	15,992.00
Indian Clinical	5,664.00
Jaypee General Agencies	2,80,444.00
KCK Dentals	7,549.00
Kerala Rubbers & Traders	1,13,719.00
Kerala Surgicals	1,062.00
Labserve	7,195.00
Marvel Agencies	3,82,722.00
Medilink Enterprises	2,32,165.00
Running Traders	5,201.00
Sirag Surgical Enterprises	1,26,473.00
Vijai Dental Depot	60,085.00
S.R.Drugs	2,900.00
Aseptica Natural Products	3,049.00
Bharath Sanchar Nigam Limited	19,539.00
Bio Diagnostics	8,530.00
Chandramohan (Canteen)	2,48,700.00
Craft Four	17,980.00
Dot Computer Solutions	5,310.00
Hotel Marina Residency	69,235.00
Hussain P- Hostel Rent	63,000.00
IDS Denmed Private Limited	1,31,089.00
Jaya Structural Engineering	2,91,364.00
Kairali Phynyl	7,500.00
Kerala State Electricity Board	12,34,284.00
Kottammal Steels	5,069.00
Lavanya Stores	47,511.00
Micro Lab Equipments	1,714.00
National Radios	43,059.00
Niram Printers & Dtp	67,099.00
Prasoon Industrials	1,93,808.00
TBS Publishers	3,76,314.00
Vajra	-
Variety Furniture	96,813.00
Water Tech	9,765.00
X Ray & Hospital Supplies	10,738.00
ESI Payable	2,59,623.00
Examiners Remuneration From KUHS	10,17,036.00
Grant Received to Be Refunded	



DR. MANOJ KUMAR. K.P
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Honorarium Payable	2,80,754.00
Professional Tax Payable	1,22,510.00
Salary Payable	32,77,200.00
Stipend Payable to Housesurgeons	8,43,822.00
Welfare Fund Payable	6,320.00
Wages Payable	64,425.00
	109,24,234.00

SCHEDULE 3

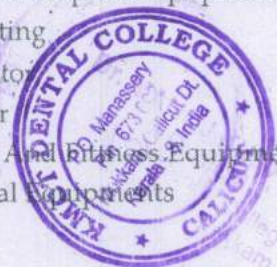
OTHER DEPOSITS

Tuition Fee Advance (RTGS Unidentified)	3,61,800.00
Security Deposit-Photostat	20,000.00
BDS-2016	2,83,200.00
BDS 2017	3,52,700.00
BDS-2018	22,96,500.00
BDS-2019	36,57,580.00
MDS-2017	3,73,400.00
MDS-2018	3,13,600.00
MDS-2019	4,61,830.00
	81,20,610.00

SCHEDULE 4

FIXED ASSETS

Air Conditioner	3,39,729.00
Amplifier	10,762.00
Building	1202,37,152.64
Building WIP	1,44,829.25
Camera	1,84,329.00
Car-KL 57 H 8335	2,74,027.00
Car Maruti Wagonr KL 57R 1243	3,61,426.00
College Bus KL 57 2998	1,18,717.00
Computer And Accessories	6,97,596.00
Electrical Equipments	1,01,515.00
Electrical Fittings	132,80,341.50
EPABX System	3,41,038.00
Fax Machine	1,282.00
Fire Extinguisher	1,65,072.00
Furnishing (Dental Clinic)	1,881.00
Furniture And Fittings	68,05,237.85
Games and Sports Equipments	11,215.00
Gas Fitting	11,651.00
Generator	12,38,344.00
Grinder	426.00
Health And Fitness Equipments	3,56,385.00
Hospital Equipments	



DR. MANOJ KUMAR. K.P.
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Laboratory Equipments	239,13,660.05
Land Development	22,26,152.00
L C D Projector	38,423.00
Library Books	4,97,008.00
LIFT	21,67,252.00
Machinery and Equipments	14,01,195.80
Matress and Pillows	677.00
Mobile Dental Bus KL 57 J 8651	11,36,960.00
Pond	9,043.00
Printer	1,86,731.00
Projector	1,88,759.00
Pump Set	73,494.00
Refrigerator	30,711.00
Road	11,88,240.00
Security Camera - CCTV	17,753.00
Software	95,419.00
Stabilizer	8,666.00
Telephone	7,11,472.00
Television Set	92,174.00
Time Attendance Recorder	10,671.00
Transformer	69,113.00
UPS	3,20,111.00
Vacuum Cleaner	3,579.00
*Washing Machine	44,498.00
Water Cooler	1,45,449.00
Water Distillation System	1,644.00
Water Heater	5,600.00
Water Purifier	33,206.00
Water Tank	81,535.00
Web Site	1,747.00
Well	9,927.00
	1793,96,185.09

SCHEDULE 5

FEE RECEIVABLES

Fee Receivables From Discontinued Students	45,43,200.00
Fee Receivables From Existing Students	371,32,649.38
Fee Receivables From Old Students	102,30,400.00
	519,06,249.38

SCHEDULE 6

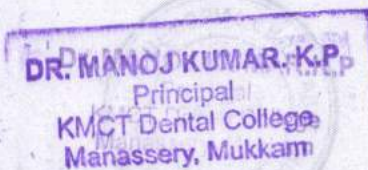
ADVANCE TO SUPPLIERS

Kone Elevators India Pvt Ltd	7,41,000.00
Prakashan	98,000.00
Master Metal Industries	20,000.00

Dr. MANOJ KUTTIYAR I.P
Principal
KMCT Dental College
Mangalore, Mukkam



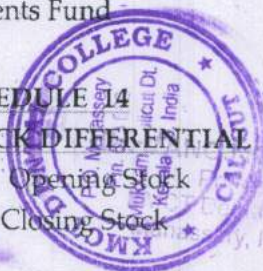
Nest Interiors	6,04,890.00
Confident Sales India Pvt Ltd	2,996.00
Unicorn Dentmart Ltd	10,644.00
	6,78,541.00
<u>SCHEDULE 7</u>	
<u>DEPOSITS</u>	
Gas Deposit	14,350.00
Rent Advance	6,00,000.00
KSEB Deposit	24,21,631.00
Salary Advance	56,500.00
Telephone Deposit	10,965.00
TDS Receivable	-
	31,03,446.00
<u>SCHEDULE 8</u>	
<u>SUNDRY DEBTORS</u>	
Ismail French Corner	1,06,080.00
Photostat Harishkumar Dental	9,228.00
	1,15,308.00
<u>SCHEDULE 9</u>	
<u>BANK ACCOUNTS</u>	
Andhra Bank A/c No. 009711011001091	5,690.95
Andhra Bank A/c No. 210111100000168	52,030.07
Punjab National Bank CA/c No 4257002100024548	10,000.00
Punjab National Bank C/ A No.4258002100095688	1,325.86
State Bank of India A/c No. 30854937640	61,714.72
Punjab National Bank CA/c No.4258002100096632	1,493.48
Andhra Bank A/c No. 210111100000450	50,464.76
Punjab National Bank A/c NO .4257002100024131	47,467.50
	2,30,187.34



KMCT DENTAL COLLEGE

SCHEDULES TO BALANCE SHEET AS AT 31-03-2020

	Amount
SCHEDULE 10	
TUITION FEE	
Additional Fee	7,08,800.00
Establishment Fee	8,45,000.00
Internship Fee	1,00,000.00
Lag Fee	12,98,050.00
Special Fee	43,09,300.00
Tuition Fee	2083,38,100.00
Tuition Fee 2019-20	
	2155,99,250.00
SCHEDULE 11	
CLINIC RECEIPT	
Premium Clinic Collection	81,00,382.00
Registration Fee	4,95,219.00
Treatment Charges	196,20,725.80
	282,16,326.80
SCHEDULE 12	
OTHER INCOME	
Discount Allowed/Discount Received	1,00,015.00
Examination Fee	1,60,598.34
Hostel Admission Fee	42,000.00
Hostel Establishment Charges	-
Hostel Fees	117,20,510.00
Hostel Rent Received From House Surgeons	2,52,079.00
Interest Received	3,850.00
Late Fee	1,17,029.50
Miscellaneous Income	305,35,586.28
Rent And Amenties Collection	2,16,000.00
	431,47,668.12
SCHEDULE 13	
EDUCATIONAL MATERIALS & EXPENSES	
Laboratory Expenses	122,66,406.00
Registration and Application	27,34,205.00
Students Fund	5,39,328.00
	155,39,939.00
SCHEDULE 14	
STOCK DIFFERENTIAL	
Opening Stock	1001.00
Less: Closing Stock	118.00
	2783.00



DR. MANOJ KUMAR. K.P
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Manassery, Mukkam



SCHEDULE 15**ADMINISTRATIVE EXPENSES**

Advertisement	4,67,226.00
Amc Charges	3,14,226.00
Consultancy Charges	1,50,000.00
Electricity Charges	82,62,756.00
Examination Expenses	3,25,777.39
Fee Concession	17,44,653.50
Food and Accomodation	4,65,373.00
Frieght And Transportation	9,800.00
Generator Maintance	36,167.00
Insurance Premium	1,84,042.00
Laboratory Expenses	3,47,006.00
Medicine Expenses	4,946.00
Miscellaneous Expenses	6,00,518.00
Postage and Telegram	34,464.00
Printing and Stationery	14,54,847.00
Refreshments	1,400.00
Rent,Rates and Taxes	72,41,770.00
Repaires & Maintenance	15,19,969.00
Subscription	53,05,342.00
Telephone Charges	1,22,949.00
Travelling Expenses	3,36,617.00
Registration and Application	292.00
Vehicle Maintanance	82,877.00
Water Charges	960.00
	290,13,977.89

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5269584)

SCHEDULE 16**STAFF EXPENSE**

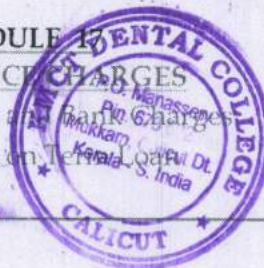
Salary and Allowances	553,59,677.00
Employers Contribution to ESI	3,97,201.00
Employers Contribution to PF	8,44,139.00
Honorarium	72,52,891.00
HRA	20,000.00
Salary Advance	2,64,240.00
Stipend to Housesurgeons	61,30,009.00
Wages	10,11,456.00
	712,79,613.00

Dr. MANOJ KUMAR.K.P

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SCHEDULE 17
FINANCE CHARGES

Interest on Bank Loan	7,04,138.00
Interest on Term Loan	7,79,305.89



KMCT DENTAL COLLEGE

Fixed assets schedule for the year 2019-20

Assets	WDV as on 31.03.2019	Inter Transfer		Net WDV as on 01.04.2019	Addition		Dispos al	Depreciation		Total	WDV as on 31.03.2020
		In	Out		Before 30.09.2019	After 30.09.2019		Rate	Amount		
Air Conditioner	1,47,341.00	-	-	1,47,341.00	2,52,340.00	-	-	15%	59,952.00	3,99,681.00	3,39,729.00
Amplifier	12,661.00	-	-	12,661.00	-	-	-	15%	1,899.00	12,661.00	10,762.00
Building	1331,38,209.89	-	-	1331,38,209.89	-	-	-	10%	133,35,545.00	1335,72,697.64	1202,37,152.64
Building WIP	-	-	-	-	-	4,34,487.75	-	0%	-	1,44,829.25	1,44,829.25
Camera	2,16,858.00	-	-	2,16,858.00	-	-	-	15%	32,529.00	2,16,858.00	1,84,329.00
Car-KL 57 H 8335	3,22,385.00	-	-	3,22,385.00	-	-	-	15%	48,358.00	3,22,385.00	2,74,027.00
Car Maruti Wagon KL 57 H 8335	4,25,207.00	-	-	4,25,207.00	-	-	-	15%	63,781.00	4,25,207.00	3,61,426.00
College Bus KL 57 2998	1,39,667.00	-	-	1,39,667.00	-	-	-	15%	20,950.00	1,39,667.00	1,18,717.00
Computer And Accessories	7,39,025.00	-	-	7,39,025.00	5,310.00	2,11,804.00	-	40%	3,40,095.00	9,56,139.00	6,16,044.00
Electrical Equipments	86,195.00	-	-	86,195.00	-	25,200.00	-	10%	9,880.00	1,11,395.00	1,01,515.00
Electrical Fittings	144,90,856.50	-	-	144,90,856.50	50,850.00	2,02,953.00	-	10%	14,64,318.00	147,44,659.50	132,80,341.50
EPABX System	4,01,221.00	-	-	4,01,221.00	-	-	-	15%	60,183.00	4,01,221.00	3,41,038.00
Fax Machine	1,508.00	-	-	1,508.00	-	-	-	15%	226.00	1,508.00	1,282.00
Fire Extinguisher	1,94,202.00	-	-	1,94,202.00	-	-	-	15%	29,130.00	1,94,202.00	1,65,072.00
Furnishing (Dental Clinic)	2,090.00	-	-	2,090.00	-	-	-	10%	209.00	2,090.00	1,881.00
Furniture And Fittings	74,43,259.85	-	-	74,43,259.85	-	96,813.00	-	10%	7,49,167.00	75,40,072.85	67,90,905.85
Games and Sports Equipments	13,194.00	-	-	13,194.00	-	-	-	15%	1,979.00	13,194.00	11,215.00
Gas Fitting	13,707.00	-	-	13,707.00	-	-	-	15%	2,056.00	13,707.00	11,651.00
Generator	14,56,875.00	-	-	14,56,875.00	-	-	-	15%	2,18,531.00	14,56,875.00	12,38,344.00
Grinder	501.00	-	-	501.00	-	-	-	15%	75.00	501.00	426.00
Health And Fitness Equipmen	2,775.00	-	-	2,775.00	-	-	-	15%	416.00	2,775.00	2,359.00
Hospital Equipments	4,19,276.00	-	-	4,19,276.00	-	-	-	15%	62,891.00	4,19,276.00	3,56,385.00
Laboratory Equipments	243,73,560.05	-	-	243,73,560.05	-	3,50,000.00	-	15%	36,82,284.00	247,23,560.05	210,41,276.05
Land Development	22,26,152.00	-	-	22,26,152.00	-	-	-	0%	-	22,26,152.00	22,26,152.00
L C D Projector	45,204.00	-	-	45,204.00	-	-	-	15%	6,781.00	45,204.00	38,423.00
Library Books	3,26,594.00	-	-	3,26,594.00	-	3,76,314.00	-	40%	2,05,900.00	7,02,908.00	4,97,008.00
LIFT	25,49,708.00	-	-	25,49,708.00	-	-	-	5%	3,82,456.00	25,49,708.00	21,67,252.00
Machinery and Equipments	16,48,465.80	-	-	16,48,465.80	-	-	-	5%	2,47,270.00	16,48,465.80	14,01,195.80
Matress and Pillows	752.00	-	-	752.00	-	-	-	10%	75.00	752.00	677.00



 DR. MANOJ K. P. Principal

 KMCT Dental College

 Manassery, Mukkam

 Page 1 of 2

KMCT DENTAL COLLEGE

Fixed assets schedule for the year 2019-20

Mobile Dental Bus KL 57 J 8651	13,37,600.00	-	-	-	15%	2,00,640.00	13,37,600.00	11,36,960.00
Pond	10,048.00	-	-	-	10%	1,005.00	10,048.00	9,043.00
Printer	2,19,683.00	-	-	-	15%	32,952.00	2,19,683.00	1,86,731.00
Projector	2,09,669.00	-	-	12,400.00	15%	33,310.00	2,22,069.00	1,88,759.00
Pump Set	77,919.00	-	-	-	15%	12,277.00	85,771.00	73,494.00
Refrigerator	36,131.00	-	-	-	15%	5,420.00	36,131.00	30,711.00
Road	13,20,267.00	-	-	-	10%	1,32,027.00	13,20,267.00	11,88,240.00
Security Camera - CCTV	20,886.00	-	-	-	15%	3,133.00	20,886.00	17,753.00
Software	1,59,031.00	-	-	-	40%	63,612.00	1,59,031.00	95,419.00
Stabilizer	10,195.00	-	-	-	15%	1,529.00	10,195.00	8,666.00
Telephone	8,35,121.00	-	-	-	15%	1,25,399.00	8,36,871.00	7,11,472.00
Television Set	1,08,440.00	-	-	1,750.00	15%	16,266.00	1,08,440.00	92,174.00
Time Attendance Recorder	12,554.00	-	-	-	15%	1,883.00	12,554.00	10,671.00
Transformer	81,309.00	-	-	-	15%	12,196.00	81,309.00	69,113.00
UPS	3,76,601.00	-	-	-	15%	56,490.00	3,76,601.00	3,20,111.00
Vacuum Cleaner	4,211.00	-	-	-	15%	632.00	4,211.00	3,579.00
Washing Machine	52,351.00	-	-	-	15%	7,853.00	52,351.00	44,498.00
Water Cooler	1,71,117.00	-	-	-	15%	25,668.00	1,71,117.00	1,45,449.00
Water Distillation System	1,934.00	-	-	-	15%	290.00	1,934.00	1,644.00
Water Heater	6,588.00	-	-	-	15%	988.00	6,588.00	5,600.00
Water Purifier	32,951.00	-	-	-	15%	4,943.00	32,951.00	28,008.00
Water Tank	90,595.00	-	-	-	10%	9,060.00	90,595.00	81,535.00
Web Site	2,329.00	-	-	-	25%	582.00	2,329.00	1,747.00
Well	11,030.00	-	-	-	10%	1,103.00	11,030.00	9,927.00
DENTAL CLINIC								
Water Purifier	6,115.00	-	-	-	15%	917.00	6,115.00	5,198.00
Laboratory Equipments	-	-	-	5,30,000.00	15%	79,500.00	5,30,000.00	4,50,500.00
NATIONAL DENTAL CLINIC								
Computer & Accessories	1,35,920.00	-	-	-	40%	54,368.00	1,35,920.00	81,552.00
Laboratory Equipments	7,24,275.00	-	-	-	15%	1,08,641.25	7,24,275.00	6,15,634.00
OZONE DENTAL CLINIC								
Furniture & Fittings	15,925.00	-	-	-	10%	1,592.50	15,925.00	14,332.00
Lab Equipments	21,25,000.00	-	-	-	15%	3,18,750.00	21,25,000.00	18,06,250.00
TOTAL	19,90,33,245.09	8,50,900.00	18,52,003.00	223,39,963.00			17,93,96,185.09	



15,925.00
21,25,000.00
Principal
19,90,33,245.09
KMCT Dental College
Manassery, Muklam

DR. MANOJ KUMAR, K.P.
Principal
Manassery, Muklam



KMCT
DENTAL COLLEGE

Recognised Research Centre of Kerala University of Health Sciences

Recognised by Dental Council of India and Govt. of India

KMCT Medical College Campus, Mulkam, Kozhikode-673602

Phone: (0495)2292002, 2292004

E-mail: dental@kmct.edu.in, website: www.kmctdentalcollege.org

ACADEMIC YEAR

2018-2019

KMCT DENTAL COLLEGE

MANASSERY P.O, MUKKAM KOZHIODE - 673602

BALANCE SHEET AS AT 31.03.2019

LIABILITIES	Sch No	As at 31.03.2019		As at 31.03.2018	
		Rs.	Ps.	Rs.	Ps.
<u>Reserves & Surplus</u>					
H O Account -Excess of Income over Expenditure		1832,54,906.67		1417,18,312.24	
<u>Loans and Borrowings</u>					
Loans from bank	1	174,18,653.37		411,98,425.00	
Deposits	2	400,12,300.00		928,98,420.00	
<u>Current Liability</u>					
Sundry Creditors & Other Payables	3	103,92,346.00		113,45,599.00	
Other Deposits	4	20,000.00		20,000.00	
Credit Balance in Bank Accounts		22,240.42			
		2511,20,446.46		2871,80,756.24	
<u>ASSETS</u>	<u>Sch No</u>	<u>As at 31.03.2019</u>		<u>As at 31.03.2018</u>	
		Rs.	Ps.	Rs.	Ps.
<u>Fixed Assets</u>					
Gross Block		2235,24,293.09		2374,24,191.09	
Less: Depreciation		244,91,048.00		250,12,523.00	
Net Block	5	1990,33,245.09		2124,11,668.09	
<u>Current Assets</u>					
Inventories		6,001.00		16,98,205.00	
Fees Receivables	6	388,96,517.22		403,05,159.00	
Advance To Suppliers	7	12,73,462.00		9,80,914.00	
Deposits	8	30,98,728.00		4,05,248.00	
Prepaid Expenses		14,39,210.00			
Other Advances		40,000.00		15,300.00	
Sundry Debtors(deleted)					
<u>Cash & Bank Balance</u>					
Bank Account					
In Fixed Deposits		1,03,896.00			
In Current Accounts	9	11,84,024.15		2,45,507.18	
Cash in Hand		1,54,825.00		2,43,914.00	
Division	10	58,90,538.00		308,74,840.97	
		2511,20,446.46		2871,80,756.24	

Accounting Policies and Notes to Accounts form part of accounts

This is the Balance sheet referred to in our report of even date

Dr Navas K M
Managing Director

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

NEERAJ S
Partner

M.No.228055, FR No.0027855

KMCT DENTAL COLLEGE

MANASSERY P.O. MUKKAM KOZHIKODE - 673602

PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED 31-03-2019

Particulars	SCH No	For the year ended 31-03-19		For the year ended 31-03-18	
		Rs	Ps	Rs	Ps
<u>INCOME</u>					
Tuition Fees	11	2220,38,000.00		2321,25,342.00	
Clinic Receipts	12	236,70,423.00		155,73,227.81	
Other Income	13	614,46,994.00		125,83,364.50	
Total		3071,55,417.00		2602,81,934.31	
<u>EXPENDITURE</u>					
Educational Material & Expense	14	123,02,789.00		135,57,149.00	
Stock Differential	15	16,92,204.00		(13,57,081.00)	
Administration charges	16	202,85,712.00		180,63,404.40	
Staff Expense	17	617,35,262.00		572,64,538.00	
Finance charges	18	33,93,495.33		60,23,088.67	
Depreciation		244,91,048.00		250,12,523.00	
Total		1239,00,510.33		1185,63,622.07	
Excess of Expenditure over Income transferred to Head Office		1832,54,906.67		1417,18,312.24	

Accounting Policies and Notes to Accounts form part of accounts

This is the Profit and Loss account referred to in our report of even date

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

Dr Navas K M
Managing Trustee

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



KMCT DENTAL COLLEGE
SCHEDULES TO BALANCE SHEET AS AT 31.03.2019

	Amount
<u>SCHEDULE 1</u>	
LOAN FROM BANK	
Term Loan Andhra Bank-A/c No.009730100005057	174,18,653.37
	174,18,653.37
<u>SCHEDULE 2</u>	
<u>DEPOSITS</u>	
Caution Deposit 2007-11	1,20,000.00
Caution Deposit 2009-13	60,000.00
Caution Deposit 2010-14	1,45,000.00
Caution Deposit 2011-15	1,80,000.00
Caution Deposit 2012-16	5,72,500.00
Caution Deposit BDS 2013	10,00,000.00
Caution Deposit BDS 2014	10,00,000.00
Caution Deposit BDS 2015	9,80,000.00
Caution Deposit BDS 2016	9,90,000.00
Caution Deposit BDS-2017	10,00,000.00
Caution Deposit MDS-2013	27,500.00
Caution Deposit MDS 2014	11,500.00
Caution Deposit MDS 2015	1,11,000.00
Hostel Caution Deposit BDS 2013	5,81,250.00
Hostel Caution Deposit BDS 2014	6,15,000.00
Hostel Caution Deposit BDS 2015	5,40,000.00
Hostel Caution Deposit BDS 2016	3,37,500.00
Hostel Caution Deposit BDS 2017	5,92,500.00
Hostel Caution Deposit BDS 2018	3,65,000.00
Hostel Caution Deposit MDS 2014	500.00
Hostel Caution Deposit MDS 2015	7,500.00
Hostel Caution Deposit MDS 2016	18,750.00
Hostel Caution Deposit MDS 2017	22,500.00
Hostel Caution Deposit BDS 2009	32,300.00
Hostel Caution Deposit BDS 2010	1,75,000.00
Hostel Caution Deposit BDS 2011	62,500.00
Hostel Caution Deposit BDS 2012	2,77,500.00
Mess Advance 2006	1,00,000.00
Mess Advance 2007	56,500.00
Mess Advance 2008	30,500.00
Interest Free Refundable Deposit 2014 Batch	300,00,000.00

Dr. MANOJ KUMAR K.P.
Principal
KMCT Dental College
Manassery Mukkam



SCHEDULE 3**SUNDRY CREDITORS & OTHER PAYABLES**

Apexion Dental Products	35,000.00
Dentcare Dental Lab	21,760.00
Idea Cellular Ltd	353.00
Honorarium Payable	5,187.00
Anoop. K K, Painter	13,572.00
Dentcare Dental Lab	20,720.00
Idea Cellular Ltd	261.00
Variety Furniture	16,763.00
Honorarium Payable	19,884.00
Dental Implant Solutions	21,132.00
Dentcare Dental Lab	93,912.00
Devatha Dental	32,150.00
I D S Denmed Pvt Ltd	85,966.00
J J Implants	1,10,880.00
KCK Dentals	1,50,578.00
Kerala Rubbers & Traders	87,819.00
Marvel Agencies	3,87,291.00
Parekh	1,100.00
Vijai Dental Depot	23,576.00
Wilson & W. Wilson	1,01,908.00
Honorarium Payable	3,20,690.00
Allied Medical Agencies	6,001.00
Aluminium World	92,021.00
Anoop. K K, Painter	12,724.00
Aswathi Water Supply	2,67,731.00
Bharath Sanchar Nigam Limited	9,712.00
Bright Aluminium & Fiber Fabrications	2,097.00
Chandramohan-Canteen	1,50,834.00
Focus Advertising Co	8,760.00
Hotel Marina Residency	69,947.00
Idea Cellular Ltd	3,153.00
IDS Denmed Private Limited	2,20,392.00
Jaya Structural Engineering	2,91,364.00
Jaypee General Agencies	64,870.00
Micro Lab Equipments	9,211.00
National Radios	43,059.00
Omega Trade Links	7,360.00
Prasoon Industrials	2,34,290.00
Sabeer P - Hostel Rent	22,500.00
Sreejith P - Hostel Rent	4,82,232.00
Variety Furniture	3,211.00
Welfare Fund Payable	56,658.00
ESI Payable	5,33,761.00
Examiners Remuneration From KUHS	



Excess Amount Collected to Be Refunded
 Grant Received to Be Refunded
 Honorarium Payable
 Salary Payable
 Stipend Payable to Housesurgeons
 Tuition Fee Advance (RTGS Unidentified)
 Wages Payable

74,260.00
 18,00,720.00
 41,654.00
 39,51,924.00
 1,88,508.00
 6,300.00
 67,148.00
 103,92,346.00

SCHEDULE 4

OTHER DEPOSITS

Security Deposit-Photostat

20,000.00

20,000.00

SCHEDULE 5

FIXED ASSETS

Air Conditioner
 Amplifier
 Building
 Building WIP
 Camera
 Car-Enjoy KL 57 H 8335
 Car Maruti WagonR KL 57 R 1243
 College Bus KL 57 2998
 Computer And Accessories
 Electrical Equipments
 Electrical Fittings
 EPABX System
 Fax Machine
 Fire Extinguisher
 Furnishing (Dental Clinic)
 Furniture And Fittings
 Games and Sports Equipments
 Gas Fitting
 Generator
 Grinder
 Health And Fitness Equipments
 Hospital Equipments
 Laboratory Equipments
 Land Development
 L C D Projector
 Library Books
 LIFT
 Machinery and Equipments
 Mattress and Pillows
 Mobile Dental Bus KL 57 J 8651
 Pond
 Printer

1,47,341.00
 12,661.00
 1329,46,827.39
 1,91,382.50
 2,16,858.00
 3,22,385.00
 4,25,207.00
 1,39,667.00
 7,39,025.00
 86,195.00
 144,90,856.50
 4,01,221.00
 1,508.00
 1,94,202.00
 2,090.00
 74,43,259.85
 13,194.00
 13,707.00
 14,56,875.00
 501.00
 2,775.00
 4,19,276.00
 243,73,560.05
 22,26,152.00
 45,204.00
 3,26,594.00
 25,49,708.00
 16,48,465.80
 13,37,600.00
 10,04,000.00
 2,19,000.00

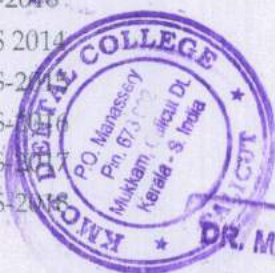


Projector	2,09,669.00
Pump Set	77,919.00
Refrigerator	36,131.00
Road	13,20,267.00
Security Camera-CCTV	20,886.00
Software	1,59,031.00
Stabilizer	10,195.00
Telephone	8,35,121.00
Television Set	1,08,440.00
Time Attendance Recorder	12,554.00
Transformer	81,309.00
UPS	3,76,601.00
Vacuum Cleaner	4,211.00
Washing Machine	52,351.00
Water Cooler	1,71,117.00
Water Distillation System	1,934.00
Water Heater	6,588.00
Water Purifier	32,951.00
Water Tank	90,595.00
Web Site	2,329.00
Well	11,030.00
Furniture & Fittings	15,925.00
Lab Equipments	21,25,000.00
Computer and Accessories	1,35,920.00
Laboratoey Equipemts	7,24,275.00
Water Purifier	6,115.00
	1990,33,245.09

SCHEDULE 6

FEE RECEIVABLES

BDS 2009	2,03,050.00
BDS 2010	1,99,300.00
BDS 2011	2,18,200.00
BDS 2012	47,35,689.00
BDS 2013	59,99,200.00
BDS-2014	60,97,599.00
BDS-2015	57,58,199.50
BDS-2016	46,00,760.50
BDS 2017	13,84,399.22
BDS-2018	14,70,000.00
MDS 2014	59,100.00
MDS-2015	13,100.00
MDS-2016	54,37,100.00
MDS-2017	2,74,020.00
MDS-2018	388,96,817.22



DR. MANOJ KUMAR. K.P.P
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Manassery, Mukkam



SCHEDULE 7**ADVANCE TO SUPPLIERS**

Anas Fabricators	293.00
IPIX Solutions	283.00
Kone Elevators India Pvt Ltd	39,030.00
Malabar Trading	2,78,400.00
Nest Interiors	6,04,890.00
N K Furnishing	108.00
Power Tech	3,00,000.00
Shobana Telecom	543.00
Vajra	12,755.00
Vijay Dental Depot Pvt Ltd	1,000.00
Vajra Glass Solutions	36,160.00
	12,73,462.00

SCHEDULE 8**DEPOSITS**

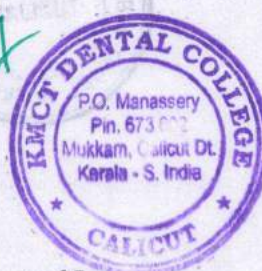
Gas Deposit	14,350.00
KSEB Deposit	24,21,631.00
Telephone Deposit	10,965.00
TDS Receivable	51,782.00
Rent Advance	6,00,000.00
	30,98,728.00

SCHEDULE 9**BANK ACCOUNTS**

Andhra Bank A/c No. 009711011001091	5,690.95
Andhra Bank A/c No. 210111100000168	3,24,587.70
State Bank of India A/c No. 30854937640	3,59,673.50
Andhra Bank A/c No. 210111100000450	2,46,831.00
Punjab National Bank A/c NO .4257002100024131	2,47,241.00
	11,84,024.15

SCHEDULE 10**DIVISIONS HAVING DEBIT BALANCE**

KMCT Medical Campus HO	58,90,538.00
	58,90,538.00



KMCT DENTAL COLLEGE

SCHEDULE OF PROFIT & LOSS ACCOUNT AS AT 31.03.2019

SCHEDULE 11	Amount
TUITION FEE	
Additional Fee	2,00,000.00
Admission Fee	1,42,000.00
Arts & Sports Fee	3,00,000.00
CDE Charge	6,45,000.00
College Magazine	21,000.00
College Union Fee	1,00,000.00
Conveyance Fee	15,00,000.00
Convocation Charge	1,05,000.00
Dental Material Fee	14,30,000.00
Establishment Fee	10,15,000.00
Examination Expenses & Stationary	2,58,000.00
Extracurricular Activities	2,15,000.00
Fee for Statutory Body	2,46,400.00
Internal Exam Fee	10,00,000.00
Internet Usage Charges	2,15,000.00
Internship Fee	3,00,000.00
Lab & Clinical Materials	10,00,000.00
Laboratory Fees	2,15,000.00
Lag Fee	9,20,000.00
Liabrary Fee	1,10,000.00
Library & E Library Fee	12,00,000.00
Library Fees	1,05,000.00
Miscellaneous Fees	1,05,000.00
PTA Fund	5,00,000.00
Regi Fee, Cetificate Very Fee and ID Card Fee	2,53,600.00
Scientific Society	5,00,000.00
Special Fee	36,63,600.00
Stationary Fee	10,00,000.00
Statutorybody Fee	2,35,200.00
Transportation Fee	4,30,000.00
Tuition Fee	2035,38,000.00
University Affiliation Fee	4,55,800.00
University Sports Affiliation Fee	57,200.00
University Union Fee	57,200.00
	2220,38,000.00
SCHEDULE 12	
CLINIC RECEIPT	
Premium Clinic Collection	



MANOJ KUMAR K.P.
Principal
KMCT Dental College
Manassery, Mukkam

Registration Fee	4,45,990.00
Treatment Charges	161,44,975.00
	236,70,423.00
SCHEDULE 13	
OTHER INCOME	
Deposits Written Back	503,26,120.00
Hostel Rent - Salaries	3,500.00
Hostel Admission Fee	37,500.00
Hostel Establishment Charges	11,10,000.00
Hostel Fees	52,45,005.00
Hostel Rent	42,99,750.00
Hostel Rent Received From House Surgeons	1,48,479.00
Interest Received	3,896.00
Late Fee	21,150.00
Miscellaneous Income	1,18,010.00
Rent And Amenties Collection	1,20,000.00
Discount Received	1,400.00
Student Fund	12,184.00
	614,46,994.00
SCHEDULE 14	
EDUCATIONAL MATERIALS & EXPENSES	
Laboratory Expenses	96,70,789.00
Registration and Application	26,32,000.00
	123,02,789.00
SCHEDULE 15	
STOCK DIFFERENTIAL	
Opening Stock	16,98,205.00
Less: Closing Stock	6,001.00
	16,92,204.00
SCHEDULE 16	
ADMINISTRATIVE EXPENSES	
Advertisement	8,96,438.00
AMC Charges	68,703.00
Consultancy Charges	50,000.00
Discount Allowed	2,200.00
Electricity Charges	51,34,691.00
Examination Expenses	3,17,000.00
Fee Concession	21,25,300.00
Food and Accommodation	6,61,196.00
Freight and Transportation	35,380.00
Generator Maintenance	1,75.00



DR. MANOJ KUMAR, K.P.
Principal
KMCT Dental College
Manassery, Mukkam

Insurance Premium	15,996.00
Legal Expenses	89,900.00
Laboratory Expenses	4,47,924.00
Medicine Expenses	4,798.00
Miscellaneous Expenses	7,51,999.00
Postage and Telegram	32,652.00
Printing and Stationery	4,81,940.00
Rent, Rates and Taxes	21,27,750.00
Registration and Application	15,045.00
Repairs & Maintenance	33,88,096.00
Security Charges	3,00,820.00
Subscription	22,62,363.00
Telephone Charges	1,59,884.00
Travelling Expenses	1,21,054.00
Vehicle Maintenance	1,20,255.00
Water Charges	6,23,439.00
	202,85,712.00

(362037
2226160)

SCHEDULE 17

STAFF EXPENSE

Salary and Allowances	497,52,640.00
Employers Contribution to ESI	3,36,869.00
Employers Contribution to PF	8,05,489.00
Honorarium	62,77,596.00
Stipend to Housesurgeons	34,18,607.00
Wages	11,30,821.00
Welfare	13,240.00
	617,35,262.00

SCHEDULE 18

FINANCE CHARGES

Interest and Bank Charges	43,153.96
Interest on Term Loan	33,50,341.37
	33,93,495.33



✓
DR. MANOJ KUMAR. K.P.
Principal
KMCT Dental College
Manassery, Mukkam



KMCT DENTAL COLLEGE

Fixed Asset Statement for the year ended 31-March-2019

Assets	WDV as on 31.03.2018	Inter Transfer		Net WDV as on 01.04.2018	Addition		Dis pos	Depreciation		Total	WDV as on 31.03.2019
		In	Out		Before 30.09.2018	After 30.09.2018		Rate	Amount		
KMCT DENTAL COLLEGE Air Conditioner P.O. Manassery Mukkam, Kerala, India	1,73,342.00			1,73,342.00	-	-		15%	26,001.00	1,73,342.00	1,47,341.00
Amplifier	14,895.00			14,895.00	-	-		15%	2,234.00	14,895.00	12,661.00
Budgetary	1471,12,652.89			1471,12,652.89	-	5,74,147.50		10%	147,39,973.00	1476,86,800.39	1329,46,827.39
Building WHP					-	1,91,382.50		0%	-	1,91,382.50	1,91,382.50
Camera	2,55,127.00			2,55,127.00	-	-		15%	38,269.00	2,55,127.00	2,16,858.00
Car-KL 57 H 8335	3,79,276.00			3,79,276.00	-	-		15%	56,891.00	3,79,276.00	3,22,385.00
Car Maruti Wagonr KL 57R 1243	5,00,244.00			5,00,244.00	-	-		15%	75,037.00	5,00,244.00	4,25,207.00
College Bus KL 57 2998	1,64,314.00			1,64,314.00	-	-		15%	24,647.00	1,64,314.00	1,39,667.00
Computer And Accessories	1,28,766.00			1,28,766.00	7,23,054.00	2,84,916.00		40%	3,97,711.00	11,36,736.00	7,39,025.00
Electrical Equipments	95,772.00			95,772.00	-	-		10%	9,577.00	95,772.00	86,195.00
Electrical Fittings	147,41,266.50			147,41,266.50	2,34,054.00	10,66,387.00		10%	15,50,851.00	160,41,707.50	144,90,856.50
EPABX System	4,72,025.00			4,72,025.00	-	-		15%	70,804.00	4,72,025.00	4,01,221.00
Fax Machine	1,774.00			1,774.00	-	-		15%	266.00	1,774.00	1,508.00
Fire Extinguisher	2,28,473.00			2,28,473.00	-	-		15%	34,271.00	2,28,473.00	1,94,202.00
Furnishing (Dental Clinic)	2,322.00			2,322.00	-	-		10%	232.00	2,322.00	2,090.00
Furniture And Fittings	72,70,689.85			72,70,689.85	8,25,000.00	1,65,409.00		10%	8,17,839.00	82,61,098.85	74,43,259.85
Games and Sports Equipments	15,522.00			15,522.00	-	-		15%	2,328.00	15,522.00	13,194.00
Gas Fitting	16,126.00			16,126.00	-	-		15%	2,328.00	16,126.00	13,797.00
Generator					-	-		15%	1,18,114.00	15,75,000.00	14,56,875.00
Grunder	590.00			590.00	-	-		15%	88.50	590.00	501.00
Health And Fitness Equipments	3,265.00			3,265.00	-	-		15%	490.00	3,265.00	2,775.00
Hospital Equipments	4,93,266.00			4,93,266.00	-	-		15%	73,990.00	4,93,266.00	4,19,276.00



KMCT DENTAL COLLEGE

Fixed Asset Statement for the year ended 31-March-2019

Laboratory Equipments	286,74,776.05						43,01,216.00	286,74,776.05	243,73,560.05
Land Development	22,26,152.00							22,26,152.00	22,26,152.00
L C D Projector	53,181.00						7,977.00	53,181.00	45,204.00
Library Books	5,44,323.00						2,17,729.00	5,44,323.00	3,26,594.00
LIFT	25,59,181.00				4,04,761.00		4,14,234.00	29,63,942.00	25,49,708.00
Machinery and Equipments	7,04,659.80				11,34,600.00		1,90,794.00	18,39,259.80	16,48,465.80
Matress and Pillows	836.00						84.00	836.00	752.00
Mobile Dental Bus KL 57 J 8651	15,73,647.00						2,36,047.00	15,73,647.00	13,37,600.00
Pond	11,165.00						1,117.00	11,165.00	10,048.00
Printer	1,68,339.00			90,112.00			38,768.00	2,58,451.00	2,19,683.00
Projector	2,19,419.00			27,250.00			37,000.00	2,46,669.00	2,09,669.00
Pump Set	69,757.00			21,912.00			13,750.00	91,669.00	77,919.00
Refrigerator	42,507.00						6,376.00	42,507.00	36,131.00
Road	14,66,963.00						1,46,696.00	14,66,963.00	13,20,267.00
Security Camera - CCTV	24,572.00						3,686.00	24,572.00	20,886.00
Software	32,041.00			1,80,000.00			53,010.00	2,12,041.00	1,59,031.00
Stabilizer	11,994.00						1,799.00	11,994.00	10,195.00
Telephone	9,81,195.00			1,300.00			1,47,374.00	9,82,495.00	8,35,121.00
Television Set	1,27,576.00						19,136.00	1,27,576.00	1,08,440.00
Time Attendance Recorder	14,770.00						2,216.00	14,770.00	12,554.00
Transformer	95,658.00						14,349.00	95,658.00	81,309.00
UPS	2,99,383.00			1,43,677.00			66,459.00	4,43,060.00	3,76,601.00
Vacuum Cleaner	4,954.00						743.00	4,954.00	4,211.00
Washing Machine	61,589.00						9,238.00	61,589.00	52,351.00
Water Cooler	2,01,314.00						30,197.00	2,01,314.00	1,71,117.00
Water Distillation System	2,275.00						2,275.00	2,275.00	1,934.00



DR. MANOJ KUMAR, K.P.
Principal
KMCT Dental College
Manassery, Mukkam

KMCT DENTAL COLLEGE

Fixed Asset Statement for the year ended 31-March-2019

Water Heater	7,751.00	7,751.00	-	-	15%	1,163.00	7,751.00	6,588.00
Water Purifier	38,766.00	38,766.00	-	-	15%	5,815.00	38,766.00	32,951.00
Water Tank	1,00,661.00	1,00,661.00	-	-	10%	10,066.00	1,00,661.00	90,595.00
Web Site	3,105.00	3,105.00	-	-	25%	776.00	3,105.00	2,329.00
Well	12,256.00	12,256.00	-	-	10%	1,226.00	12,256.00	11,030.00
Grand Total	2124,04,474.09	2124,04,474.09	22,46,359.00	53,96,603.00	#	240,21,426.00	2200,47,436.09	1960,26,010.09



DENTAL CLINIC								
Water Purifier	7,194.00	7,194.00	-	-	15%	1,079.00	7,194.00	6,115.00
Grand Total	7,194.00	7,194.00	-	-	#	1,079.00	7,194.00	6,115.00

OZONE DENTAL CLINIC

Furniture & Fittings	-	-	-	-	10%	838.00	16,763.00	15,925.00
Lab Equipments	-	-	25,00,000.00	-	15%	3,75,000.00	25,00,000.00	21,25,000.00
Grand Total	-	-	25,00,000.00	16,763.00	#	3,75,838.00	25,16,763.00	21,40,925.00

NATIONAL DENTAL CLINIC

Computer & Accessories	-	-	-	1,69,900.00	40%	33,980.00	1,69,900.00	1,35,920.00
Laboratory Equipments	-	-	-	7,83,000.00	15%	58,725.00	7,83,000.00	7,24,275.00
Grand Total	-	-	-	9,52,900.00	#	92,705.00	9,52,900.00	8,60,195.00
Grand Total	2124,11,668.09	2124,11,668.09	47,46,359.00	63,66,266.00	#	244,91,048.00	2235,24,293.09	1990,33,245.09



DR. MANOJ KUMAR. K.P
Principal
KMCT Dental College
Manassery, Mulkam



KMCT
DENTAL COLLEGE

Recognised Research Centre of Kerala University of Health Sciences

Recognised by Dental Council of India and Govt. of India

KMCT Medical College Campus, Mukkam, Kozhikode-673602

Phone: (0495)2292002, 2292004

E-mail: dental@kmct.edu.in, website: www.kmctdentalcollege.org

ACADEMIC YEAR

2017-2018

KMCT DENTAL COLLEGE

(A unit of Kunhitharuvai Memorial Charitable Trust)

MANASSERY P.O, MUKKAM KOZHIKODE - 673602

BALANCE SHEET AS AT 31.03.2018

LIABILITIES	Sch No	As at 31.03.2018		As at 31.03.2017	
		Rs.	Ps.	Rs.	Ps.
Reserves & Surplus					
H O Account -Excess of Income over Expenditure		1417,18,312.24		892,54,344.26	
Loans and Borrowings					
Loans from bank	1	411,98,425.00		576,92,143.04	
Deposits	2	928,98,420.00		926,42,170.00	
Current Liability					
Sundry Creditors & Other Payables	3	113,45,599.00		119,86,164.00	
Other Deposits	4	20,000.00		20,000.00	
Credit Balance in Bank Accounts				3,41,146.05	
		2871,80,756.24		2519,35,967.35	
ASSETS	Sch No	As at 31.03.2018		As at 31.03.2017	
		Rs.	Ps.	Rs.	Ps.
Fixed Assets					
Gross Block		2374,24,191.09		2414,61,167.09	
Less: Depreciation		250,12,523.00		236,67,590.00	
Net Block	5	2124,11,668.09		2177,93,577.09	
Current Assets					
Inventories		16,98,205.00		3,41,124.00	
Fees Receivables	6	403,05,159.00		169,25,937.00	
Advance To Suppliers	7	9,80,914.00		76,62,348.00	
Deposits	8	4,05,248.00		3,79,188.00	
Prepaid Expenses				11,239.00	
Other Advances		15,300.00			
Sundry Debtors				53,000.00	
Cash & Bank Balance					
Bank Account	9	2,45,507.18		1,31,857.50	
Cash in Hand		2,43,914.00		2,35,672.00	
Division	10	308,74,840.97		84,02,024.76	
		2871,80,756.24		2519,35,967.35	

Accounting Policies and Notes to Accounts form part of accounts

This is the Balance sheet referred to in our report of even date

Dr Navas R M
Managing TrusteeDR. MANOJ KUMAR. K.P
Principal
KMCT Dental College
Manassery, MukkamFor R.G.N. PRICE & CO.
Chartered AccountantsNEERAJ. S
Partner

M.No.228055, FR No.0027855

KMCT DENTAL COLLEGE

(A unit of Kunhitharuvai Memorial Charitable Trust)

MANASSERY P.O, MUKKAM KOZHIKODE - 673602

PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED 31-03-2018

Particulars	SCH No	For the year ended 31-03-18		For the year ended 31-03-17	
		Rs	Ps	Rs	Ps
<u>INCOME</u>					
Tuition Fees	11	2321,25,342.00		2063,85,050.00	
Clinic Receipts		155,73,227.81		112,04,069.20	
Other Income	12	125,83,364.50		112,94,895.00	
Total		2602,81,934.31		2288,84,014.20	
<u>EXPENDITURE</u>					
Educational Material & Expense	13	135,57,149.00		195,61,961.00	
Stock Differential	14	(13,57,081.00)		6,82,775.00	
Administration charges	15	180,63,404.40		326,28,632.23	
Staff Expense	16	572,64,538.00		541,37,984.00	
Finance charges	17	60,23,088.67		89,50,727.71	
Depreciation		250,12,523.00		236,67,590.00	
Total		1185,63,622.07		1396,29,669.94	
Excess of Expenditure over Income transferred to Head Office		1417,18,312.24		892,54,344.26	

Accounting Policies and Notes to Accounts form part of accounts

This is the Profit and Loss account referred to in our report of even date

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

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

Dr Navas K M
Managing Trustee

KMCT DENTAL COLLEGE
P.O, Manassery
Mukkam, Calicut Dt.
Kerala - S. India



DR. MANOJ KUMAR. K.P
Principal
KMCT Dental College
Manassery, Mukkam

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KMCT DENTAL COLLEGE

SCHEDULES TO BALANCE SHEET AS AT 31.03.2018

	Amount
SCHEDULE 1	
LOAN FROM BANK	
Term Loan Andhra Bank-A/c No.009730100005057	411,98,425.00
	411,98,425.00
SCHEDULE 2	
DEPOSITS	
Caution Deposit 2007-11	1,27,500.00
Caution Deposit 2009-13	1,27,500.00
Caution Deposit 2010-14	4,60,000.00
Caution Deposit 2011-15	4,57,500.00
Caution Deposit 2012-16	9,92,500.00
Caution Deposit BDS 2013	10,00,000.00
Caution Deposit BDS 2014	10,00,000.00
Caution Deposit BDS 2015	9,80,000.00
Caution Deposit BDS 2016	9,90,000.00
Caution Deposit BDS-2017	10,00,000.00
Caution Deposit MDS-2013	57,500.00
Caution Deposit MDS 2014	6,62,500.00
Caution Deposit MDS 2015	5,70,000.00
Hostel Caution Deposit BDS 2013	5,81,250.00
Hostel Caution Deposit- BDS-2014	6,15,000.00
Hostel Caution Deposit BDS-2015	5,40,000.00
Hostel Caution Deposit BDS-2016	3,37,500.00
Hostel Caution Deposit-BDS-2017	5,85,000.00
Hostel Caution Deposit MDS 2014	23,000.00
Hostel Caution Deposit Mds 2015	37,500.00
Hostel Caution Deposit MDs 2016	18,750.00
Hostel Caution Deposit MDS-2017	22,500.00
Hostel Cauton Deposit BDS 2009	54,800.00
Hostel Cauton Deposit BDS 2010	2,72,500.00
Hostel Cauton Deposit BDS 2011	2,95,000.00
Hostel Cauton Deposit BDS 2012	5,77,500.00
Mess Advance 2006	1,00,000.00
Mess Advance 2007	56,500.00
Mess Advance 2008	30,500.00
Interest Free Refundable Deposit 2012 Batch	125,95,000.00
Interest Free Refundable Deposit 2013 Batch	322,00,000.00
Interest Free Refundable Deposit 2014 Batch	300,00,000.00
Refundable Deposit	55,31,120.00
	928,98,420.00



SCHEDULE 3**SUNDRY CREDITORS & OTHER PAYABLES**

A K M Surgical Co	21,000.00
Aluminium World	92,021.00
Apexion Dental Products & Services	7,72,751.00
Bharat Engineers & Fabricators	1,02,542.00
Bharath Sanchar Nigam Limited	11,979.00
Bright Aluminium & Fiber Fabrications	2,077.00
Chandramohan (Canteen)	33,335.00
Chemind Chemicals	6,866.00
Devatha Dental	54,700.00
Dot Computer Solutions	4,600.00
Hotel Marina Residency	74,427.00
Idea Cellular Ltd	3,847.00
Ideal Industries	1,36,994.00
IDS Denmed Private Limited	2,37,875.00
Indo Electricals	24,253.00
Jayaraj Pipe Traders	1,32,640.00
Jaya Structural Engineering	2,91,364.00
Jaypee General Agencies	9,576.00
KCK Dentals	10,14,988.00
Kerala Rubbers & Traders	84,567.00
Kerala State Electricity Board	5,13,117.00
Kerala Surgicals	6,384.00
K J P Concrete Cutting & Plumbing	31,571.00
Marvel Agencies	2,55,510.00
Medi Link Enterprises PVT. LTD	24,780.00
Micro Lab Equipments	22,941.00
National Radios	2,13,647.00
N K Furnishing	8,608.00
Omega Trade Links	1,24,289.00
Pest Control India Limited	1,16,000.00
Prasoon Industrials	2,27,715.00
Pushkaran	32,949.00
Sirag Surgicals	46,501.00
S.N.Cement Marketing	2,00,000.00
Suhara (Turning Point Apartment)	60,060.00
Vajra	401.00
Variety Furniture	1,71,671.00
Vijay Dental Depot Pvt Ltd	61,393.00
X-Ray & Hospital Supplies	5,808.00
ESI Payable	66,465.00
Examiners Remuneration	5,67,862.00
Excess Amount Collected to Be Refunded	56,900.00
Grant Received to Be Rounded	8,39,077.00

Honorarium Payable
 Salary Payable
 Stipend Payable to Housesurgeons
 Wages Payable
 Duties and Taxes
 Dentcare Dental Lab

1,44,250.00
 36,44,171.00
 6,25,030.00
 33,801.00
 5,960.00
 1,26,336.00
113,45,599.00

SCHEDULE 4

Other Deposits

Security Deposit-Photostat

20,000.00

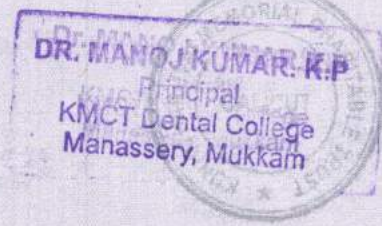
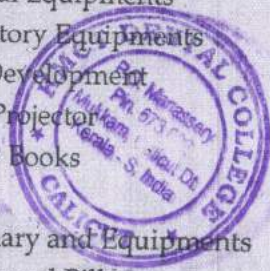
20,000.00

SCHEDULE 5

FIXED ASSETS

Air Conditioner
 Amplifier
 Building
 Building WIP
 Camera
 Car-Enjoy KL 57 H 8335
 Car Maruti WagonR KL 57 R 1243
 College Bus KL 57 2998
 Computer And Accessories
 Electrical Equipments
 Electrical Fittings
 EPABX System
 Fax Machine
 Fire
 Furnishing (Dental Clinic)
 Furniture And Fittings
 Games and Sports Equipments
 Gas Fitting
 Grinder
 Health And Fitness Equipments
 Hospital Equipments
 Laboratory Equipments
 Land Development
 L C D Projector
 Library Books
 Lift
 Machinery and Equipments
 Mattress and Pillows

1,73,342.00
 14,895.00
 1446,46,880.64
 24,65,772.25
 2,55,127.00
 3,79,276.00
 5,00,244.00
 1,64,314.00
 1,28,766.00
 95,772.00
 147,41,266.50
 4,72,025.00
 1,774.00
 2,28,473.00
 2,322.00
 72,70,689.85
 15,522.00
 16,126.00
 590.00
 3,265.00
 4,93,266.00
 286,74,776.05
 22,26,152.00
 53,181.00
 5,44,323.00
 25,59,181.00
 7,04,659.80
 800.00



Mobile Dental Bus KL 57 J 8651	15,73,647.00
Pond	11,165.00
Printer	1,68,339.00
Projector	2,19,419.00
Pump Set	69,757.00
Refrigerator	42,507.00
Road	14,66,963.00
Security Camera - CCTV	24,572.00
Software	32,041.00
Stabilizer	11,994.00
Telephone	9,81,195.00
Television Set	1,27,576.00
Time Attendance Recorder	14,770.00
Transformer	95,658.00
UPS	2,99,383.00
Vacuum Cleaner	4,954.00
Washing Machine	61,589.00
Water Cooler	2,01,314.00
Water Distillation System	2,275.00
Water Heater	7,751.00
Water Purifier	45,960.00
Water Tank	1,00,661.00
Web Site	3,105.00
Well	12,256.00
	2124,11,668.09

SCHEDULE 6

FEE RECEIVABLES

BDS 2009	2,03,050.00
BDS 2010	1,99,300.00
BDS 2011	2,18,200.00
BDS 2012	50,88,489.00
BDS 2013	84,25,300.00
BDS-2014	47,67,200.00
BDS-2015	31,30,500.00
BDS-2016	29,01,930.00
BDS 2017	72,91,290.00
MDS 2013	1,74,300.00
MDS 2014	59,100.00
MDS-2015	1,21,000.00
MDS-2016	41,32,900.00
MDS-2017	35,92,600.00
	403,05,159.00



DR. MANOJ KUMAR. K.P.
Principal
KMCT Dental College
Calicut

SCHEDULE 7**ADVANCE TO SUPPLIERS**

Hotel Malayoram Gateway
Kone Elevators India Pvt Ltd
Nest Interiors
T K Power Controls

1,994.00
39,030.00
6,04,890.00
3,35,000.00
9,80,914.00

SCHEDULE 8**DEPOSITS**

Gas Deposits
KSEB Deposit
Telephone Deposit
TDS Receivable

14,350.00
3,28,151.00
10,965.00
51,782.00
4,05,248.00

SCHEDULE 9**BANK ACCOUNTS**

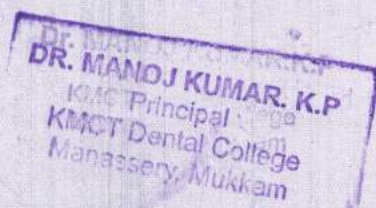
Andhra Bank A/c No.009711011001091
Andhra Bank A/c No.210111100000168
Punjab National Bank C/ A No.4258002100095688
State Bank Of India A/c No.30854937640
Andhra Bank A/c No. 210111100000450

5,784.95
32,069.29
10,093.44
1,84,132.50
13,427.00
2,45,507.18

SCHEDULE 10**DIVISIONS HAVING DEBIT BALANCE**

KMCT Medical Campus HO

308,74,840.97
308,74,840.97



KMCT DENTAL COLLEGE

SCHEDULE OF PROFIT & LOSS ACCOUNT AS AT 31-03-2018

SCHEDULE 11	Amount
TUITION FEE	
Additional Fee	106,68,400.00
Admission Fee	2,00,000.00
Dental Material Fee	10,00,000.00
Identity Card Fee	6,000.00
Library Fee	2,50,000.00
Miscellaneous Fees	12,225.00
Scientific Club	7,50,000.00
Special Fee	30,28,800.00
Statutory body Fee	1,60,000.00
Students Fund	13,98,900.00
Transportation Fee	15,00,000.00
Tuition Fees	2119,11,017.00
University Affiliation Fee	10,00,000.00
University Record Verification Fee	1,60,000.00
University Sports Affiliation Fee	40,000.00
University Union & Sports Fee	40,000.00
	2321,25,342.00
SCHEDULE 12	
OTHER INCOME	
Examination Fee	15,36,325.00
Hostel Admission Fee	40,500.00
Hostel Establishment Charges	12,15,000.00
Hostel Fees	88,07,100.00
Hostel Rent Received From House Surgeons	66,745.00
Interest Received	2,31,368.00
Late Fee	3,05,670.00
Miscellaneous Income	2,40,030.50
Profit on Sale of Car	40,626.00
Rent And Amenties Collection	64,000.00
Rent received from staff	36,000.00
	125,83,364.50
SCHEDULE 13	
EDUCATIONAL MATERIALS & EXPENSES	
Laboratory Expenses	100,71,853.00
Registration And Application	28,59,595.00
Education & Material	6,25,701.00
	135,57,149.00
SCHEDULE 14	
STOCK DIFFERENTIAL	
Opening Stock	24.00
Less: Closing Stock	16,98,105.00
	(13,55,081.00)

SCHEDULE 15**ADMINISTRATIVE EXPENSES**

Advertisement	1,73,536.00
AMC Charges	2,30,700.00
Electricity Charges	61,03,490.00
Examination Expenses	20,07,793.00
Fee Concession	8,04,600.00
Food and Accomodation	5,05,472.00
Frieght And Transportation	31,600.00
Insurance Premium	29,999.00
Legal Expenses	12,500.00
Medicine Expenses	40,752.00
Miscellaneous Expenses	4,01,834.00
Postage And Telegram	27,058.00
Printing And Stationery	5,27,361.00
Professional Charges	35,400.00
Rent,Rates and Taxes	11,86,108.00
Repaires & Maintanance	18,20,443.00
Security Charges	9,95,020.00
Subscription	7,39,891.00
Swiping Machine -Rent	24,154.50
Telephone Charges	3,48,606.00
Travelling Expenses	7,93,887.00
Vehicle Maintanance	3,83,876.00
Water Charges	8,39,320.00
Discount Allowed	3.90
	180,63,404.40

(20758 +
719132)

SCHEDULE 16**STAFF EXPENSE**

Salary and Allowances	507,11,694.00
Employers Contribution to ESI	2,88,281.00
Employers Contribution to PF	8,34,720.00
Honorarium	9,29,185.00
Stipend to Housesurgeons	41,35,462.00
Wages	3,65,196.00
	572,64,538.00

SCHEDULE 17**Finance Charges**

Interest and Bank Charges	27,726.67
Interest on Term Loan	59,95,362.00
	60,23,088.67

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DR. MANOJ KUMAR, K.P.
Principal
KMCT Dental College
Manassery, Mukkam



KMCT DENTAL COLLEGE

Fixed Asset Statement for the year ended 31-March-2018

Assets	WDV as on 31.03.2017	Inter Transfer		Net WDV as on 01.04.2017	Addition		Disposal	Depreciation		Total	WDV as on 31.03.2018
		In	Out		Before 30.09.2017	After 30.09.2017		Rate	Amount		

KMCT DENTAL COLLEGE

Air Conditioner	1,74,549.00			1,74,549.00		27,000.00		15%	28,207.00	2,01,549.00	1,73,342.00
Amplifier	17,524.00			17,524.00				15%	2,629.00	17,524.00	14,895.00
Building	1529,10,477.89			1529,10,477.89		73,97,316.75		10%	1,56,60,914.00	1,603,07,794.64	1,446,46,880.64
Building W/P						24,65,772.25		0%		24,65,772.25	24,65,772.25
Camera	3,00,149.00			3,00,149.00				15%	45,022.00	3,00,149.00	2,55,127.00
Car-KL 57 H 8335	4,46,207.00			4,46,207.00				15%	66,931.00	4,46,207.00	3,79,276.00
Car Maruti Wagon KL 57 4	61,374.00			61,374.00			61,374.00	15%			
College Bus KL 57 2998	1,93,311.00			1,93,311.00				15%	28,997.00	1,93,311.00	1,64,314.00
Computer And Accessories	2,01,876.00			2,01,876.00	6,600.00	7,600.00		40%	84,310.00	2,13,076.00	1,28,766.00
Electrical Equipments	1,06,413.00			1,06,413.00				10%	10,641.00	1,06,413.00	95,772.00
Electrical Fittings	121,72,625.50			121,72,625.50	14,56,688.00	26,05,141.00		10%	14,93,188.00	1,62,34,454.50	1,47,41,266.50
EPABX System	5,18,324.00			5,18,324.00	37,000.00			15%	83,299.00	5,55,324.00	4,72,025.00
Fax Machine	2,087.00			2,087.00				15%	313.00	2,087.00	1,774.00
Fire Extinguisher	13,489.00			13,489.00			13,489.00	15%			
Furnishing (Dental Clinic)	2,580.00			2,580.00				10%	258.00	2,580.00	2,322.00
Furniture And Fittings	70,95,715.85			70,95,715.85	4,05,947.00	5,46,519.00		10%	7,77,492.00	80,48,181.85	72,70,689.85
Games and Sports Equipme	13,140.00			13,140.00	5,121.00			15%	2,739.00	18,261.00	15,522.00
Gas Fitting	18,972.00			18,972.00				15%	2,846.00	18,972.00	16,126.00
Grinder	694.00			694.00				15%	104.00	694.00	590.00
Health And Fitness Equipm	3,841.00			3,841.00				15%	576.00	3,841.00	3,265.00
Hospital Equipments	5,80,313.00			5,80,313.00				15%	87,047.00	5,80,313.00	4,93,266.00
Laboratory Equipments	333,75,713.05			333,75,713.05				15%	50,47,337.00	337,22,113.05	286,74,776.05
Land Development	22,26,152.00			22,26,152.00				0%		22,26,152.00	22,26,152.00



DR. MANOJ KUMAR. K.P.

Principal

KMCT Dental College
Manassery, Mulikam

KMCT DENTAL COLLEGE

Fixed Asset Statement for the year ended 31-March-2018

L C D Projector	62,566.00	62,566.00				15%	9,385.00	62,566.00	53,181.00
Library Books	2,58,445.00	2,58,445.00	58,783.00	4,42,483.00		40%	2,15,388.00	7,59,711.00	5,44,323.00
Machinery and Equipments	8,29,011.80	8,29,011.80				15%	1,24,352.00	8,29,011.80	7,04,659.80
Matress and Pillows	929.00	929.00				10%	93.00	929.00	836.00
Mobile Dental Bus KL 5718	18,51,349.00	18,51,349.00				15%	2,77,702.00	18,51,349.00	15,73,647.00
Pond	12,406.00	12,406.00				10%	1,241.00	12,406.00	11,165.00
Printer	1,25,630.00	1,25,630.00		66,544.00		15%	23,835.00	1,92,174.00	1,68,339.00
Projector	2,49,217.00	2,49,217.00		8,200.00		15%	37,998.00	2,57,417.00	2,19,419.00
Pump Set	82,067.00	82,067.00				15%	12,310.00	82,067.00	69,757.00
Refrigerator	50,008.00	50,008.00				15%	7,501.00	50,008.00	42,507.00
Road	16,29,959.00	16,29,959.00				10%	1,62,996.00	16,29,959.00	14,66,963.00
Security Camera - CCTV	28,908.00	28,908.00				15%	4,336.00	28,908.00	24,572.00
Software	42,721.00	42,721.00				25%	10,680.00	42,721.00	32,041.00
Stabilizer	11,934.00	11,934.00		2,000.00		15%	1,940.00	13,934.00	11,994.00
Telephone	11,15,732.00	11,15,732.00		35,464.00		15%	1,70,021.00	11,51,216.00	9,81,195.00
Television Set	1,50,090.00	1,50,090.00				15%	22,514.00	1,50,090.00	1,27,576.00
Time Attendance Recorder	17,377.00	17,377.00				15%	2,607.00	17,377.00	14,770.00
Transformer	25,219.00	25,219.00		80,240.00		15%	9,801.00	1,05,459.00	95,658.00
UPS	1,98,852.00	1,98,852.00		1,40,928.00		15%	40,397.00	3,39,780.00	2,99,383.00
Vacuum Cleaner	5,828.00	5,828.00				15%	874.00	5,828.00	4,954.00
Washing Machine	11,512.00	11,512.00		56,004.00		15%	5,927.00	67,516.00	61,589.00
Water Cooler	2,10,178.00	2,10,178.00		24,800.00		15%	33,364.00	2,34,678.00	2,01,314.00
Water Distillation System	2,677.00	2,677.00				15%	402.00	2,677.00	2,275.00
Water Heater	1,759.00	1,759.00		7,300.00		15%	1,368.00	9,119.00	7,751.00
Water Purifier	45,607.00	45,607.00				15%	6,841.00	45,607.00	38,766.00
Water Tank	1,11,846.00	1,11,846.00				10%	11,185.00	1,11,846.00	1,00,661.00
Well Site	4,140.00	4,140.00				25%	1,035.00	4,140.00	3,105.00



KMCT DENTAL COLLEGE

Fixed Asset Statement for the year ended 31-March-2018

Well	13,618.00					10%	1,362.00	13,618.00	12,256.00
Car Maruti Wagonr KL 57R						15%	40,560.00	5,40,804.00	5,00,244.00
Fire						15%	40,319.00	2,68,792.00	2,28,473.00
LIFT						15%	3,10,069.00	28,69,250.00	25,59,181.00
Grand Total	317,85,113.09	#	2177,85,113.09	35,11,291.00	161,94,186.00		74,863.00	250,11,253.00	2374,15,727.09
									2124,04,474.09
Dental Clinic									
Water Purifier	8,464.00					15%	1,270.00	8,464.00	7,194.00
Grand Total	8,464.00							1,270.00	8,464.00
									7,194.00
Grand Total	2177,93,577.09		2177,93,577.09	35,11,291.00	161,94,186.00		74,863.00	250,12,523.00	2374,24,191.09
									2124,11,668.09



DR. MANOJ KUMAR. K.P.
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KMCT Dental College
Manassery, Mulkam



KMCT
DENTAL COLLEGE

Recognised Research Centre of Kerala University of Health Sciences

Recognised by Dental Council of India and Govt. of India

KMCT Medical College Campus, Mulkam, Kozhikode-673602

Phone: (0495)2292002, 2292004

E-mail: dental@kmct.edu.in, website: www.kmctdentalcollege.org

ACADEMIC YEAR

2016-2017

KMCT DENTAL COLLEGE

MANASSERY P.O, MUKKAM KOZHIKODE - 673602

BALANCE SHEET AS AT 31.03.2017

LIABILITIES	Sch No	As at 31.03.2017		As at 31.03.2016	
		Rs.	Ps.	Rs.	Ps.
Reserves & Surplus					
H O Account -Excess of Income over Expenditure		892,54,344.26		942,93,699.71	
Loans and Borrowings					
Loans from bank	1	576,92,143.04		835,46,509.83	
Deposits	2	926,42,170.00		922,93,170.00	
Current Liability					
Sundry Creditors & Other Payables	3	119,86,164.00		108,75,773.00	
Other Deposits	4	20,000.00		20,000.00	
Credit Balance in Bank Accounts	5	3,41,146.05			
		2519,35,967.35		2810,29,152.54	
ASSETS					
Fixed Assets					
Gross Block		2414,61,167.09		2100,50,082.09	
Less: Depreciation		236,67,590.00		220,48,623.00	
Net Block	6	2177,93,577.09		1880,01,459.09	
Current Assets					
Inventories		3,41,124.00		10,23,899.00	
Fees Receivables	7	169,25,937.00		183,29,988.00	
Advance To Suppliers	8	76,62,348.00		46,61,698.00	
Deposits	9	3,79,188.00		1,19,510.00	
Prepaid Expenses		11,239.00		19,453.00	
Sundry Debtors		53,000.00			
Cash & Bank Balance					
Bank Account	10	1,31,857.50		91,120.95	
Cash in Hand		2,35,672.00		5,272.00	
Division	11	84,02,024.76		687,76,752.50	
		2519,35,967.35		2810,29,152.54	

Accounting Policies and Notes to Accounts form part of accounts

This is the Balance sheet referred to in our report of even date

Dr Navas K M
Managing Trustee



For R.G.N. PRICE & CO.
Chartered Accountants
Principal
KMCT Dental College
Manassery, Mukkam

NEERAJ. S
Partner

M.No.228055, FR No.0027855

KMCT DENTAL COLLEGE

Manassery P.O, Mukkom, Kozhikode -673 602

PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED 31-03-2017

Particulars	SCH No	For the year ended 31-03-17		For the year ended 31-03-16	
		Rs	Ps	Rs	Ps
<u>INCOME</u>					
Tuition Fees	12	2063,85,050.00		1416,96,321.00	
Clinic Receipts		112,04,069.20		101,68,208.00	
Other Income	13	112,94,895.00		113,70,642.00	
Stock of Medicines,Chemicals etc		-		7,61,161.00	
Total		2288,84,014.20		1639,96,332.00	
<u>EXPENDITURE</u>					
Educational Material & Expense	14	195,61,961.00		87,02,625.00	
Stock Differential	15	6,82,775.00			
Administration charges	16	326,28,632.23		229,75,105.00	
Staff Expense	17	541,37,984.00		445,45,127.00	
Finance charges	18	89,50,727.71		112,43,197.84	
Depreciation		236,67,590.00		187,95,463.00	
Total		1396,29,669.94		1062,61,517.84	
Excess of Income over Expenditure transferred to Head Office		892,54,344.26		577,34,814.16	

Accounting Policies and Notes to Accounts form part of accounts

This is the Profit and Loss account referred to 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 DENTAL COLLEGE
SCHEDULES TO BALANCE SHEET AS ON 31.03.2017

SCHEDULE 1	Amount
LOAN FROM BANK	
Term Loan Andhra Bank-A/c No.009730100005057	576,92,143.04
	576,92,143.04
SCHEDULE 2	
DEPOSITS	
Caution Deposit 2007-11	1,42,500.00
Caution Deposit 2009-13	1,20,000.00
Caution Deposit 2010-14	4,60,000.00
Caution Deposit 2011-15	4,77,500.00
Caution Deposit 2012-16	9,92,500.00
Caution Deposit BDS 2013	10,00,000.00
Caution Deposit BDS 2014	10,00,000.00
Caution Deposit BDS 2015	9,80,000.00
Caution Deposit BDS 2016	9,90,000.00
Caution Deposit MDS-2013	5,70,000.00
Caution Deposit MDS 2014	7,20,000.00
Caution Deposit MDS 2015	5,70,000.00
Hostel Caution Deposit BDS 2013	5,77,500.00
Hostel Caution Deposit- BDS-2014	6,15,000.00
Hostel Caution Deposit BDS-2015	5,40,000.00
Hostel Caution Deposit BDS-2016	3,37,500.00
Hostel Caution Deposit-Mds-2014	23,000.00
Hostel Caution Deposit Mds 2015	37,500.00
Hostel Caution Deposit MDs 2016	18,750.00
Hostel Cauton Deposit BDS 2009	54,800.00
Hostel Cauton Deposit BDS 2010	2,72,500.00
Hostel Cauton Deposit BDS 2011	3,00,000.00
Hostel Cauton Deposit BDS 2012	5,77,500.00
Hostel Cauton Deposit MDS 2013	22,500.00
Mess Advance 2006	1,00,000.00
Mess Advance 2007	56,500.00
Mess Advance 2008	30,500.00
Interest Free Refundable Deposit 2012 Batch	133,25,000.00
Interest Free Refundable Deposit 2013 Batch	322,00,000.00
Interest Free Refundable Deposit 2014 Batch	300,00,000.00
Refundable Deposit	2,31,120.00
	926,42,170.00

Dr. MANOJ KUMAR.K.P.
 Principal
 KMCT Dental College
 Manassery, Marthandam



SCHEDULE 3**SUNDRY CREDITORS & OTHER PAYABLES**

ABS Associates	20,067.00
Agrimot	3,82,504.00
A K M Surgical Co	2,730.00
Aluminium World	1,68,331.00
Apexion Dental Products & Services	1,30,609.00
Bemedita Health Care Ltd	98,750.00
Bharath Sanchar Nigam Limited	32,668.00
Bright Aluminium & Fiber Fabrications	54,994.00
Calicut Book Distributors	1,43,190.00
C M Pradeep Architects	10,93,970.00
Dentspro	62,370.00
Devatha Dental	1,03,850.00
Haritha Hostel - K Suneer	1,41,750.00
Hotel Malayoram Gateway	38,995.00
Hotel Marina Residency	75,362.00
Idea Cellular Ltd	3,023.00
IDS Denmed Private Limited	2,60,059.00
Jaya Structural Engineering	10,91,364.00
Jaypee General Agencies	1,95,349.00
J V Tech	18,166.00
Kairali Phynyl	8,640.00
KCK Dentals	3,86,000.00
KCK Equipments Company Pvt Ltd	9,576.00
K J P Concrete Cutting & Plumbing	5,940.00
Lakshmi Rexin House	38,950.00
Marvel Agencies	4,46,243.00
Medi Link Enterprises PVT. LTD	8,663.00
Micro Lab Equipments	10,922.00
Muhammed -V -Pullurampara B.Rent	17,575.00
Niram Printers & Dtp	16,057.00
N. S. FAB Engineering	59,685.00
Omega Trade Links	52,917.00
Prasoon Industrials	4,09,747.00
Secumax	1,07,523.00
Suhara (Turning Point Apartment)	79,200.00
The Raviz Resort & Spa Kadavu	39,745.00
Vajra	19,256.00
Variety Furniture	3,99,523.00
X Ray & Hospital Supplies	66,652.00
ESI Payable	36,742.00
Examiners Remuneration From KUHS	2,00,000.00
Excess Amount Collected to Be Refunded	21,000.00
Grant Received to Be Refunded	2,48,970.00
Outstanding Charges	1,05,679.00

Provident Fund Payable	8,32,099.00
Salary Payable	38,63,109.00
Stipend Payable to Housesurgeons	3,64,810.00
Welfare	2,560.00
SCHEDULE 4	119,86,164.00
OTHER DEPOSITS	
Security Deposit-Photostat	20,000.00
SCHEDULE 5	20,000.00
Credit Balance in Bank Accounts	
Andhra Bank A/c No.009711011001091	1,23,576.05
Andhra Bank A/c No.210111100000168	2,17,570.00
	3,41,146.05
SCHEDULE 6	
FIXED ASSETS	
Air Conditioner	1,74,549.00
Amplifier	17,524.00
Building	1418,08,481.39
Building WIP	111,01,996.50
Camera	3,00,149.00
Car-Enjoy KL 57 H 8335	4,46,207.00
Car Maruti Wagonr KL 57 4667	61,374.00
College Bus KL 57 2998	1,93,311.00
Computer And Accessories	2,01,876.00
Electrical Equipments	1,06,413.00
Electrical Fittings	121,72,625.50
EPABX System	5,18,324.00
Fax Machine	2,087.00
Fire Extinguisher	13,489.00
Furnishing (Dental Clinic)	2,580.00
Furniture And Fittings	70,95,715.85
Games and Sports Equipments	13,140.00
Gas Fitting	18,972.00
Grinder	694.00
Health And Fitness Equipments	3,841.00
Hospital Equipments	5,80,313.00
Laboratory Equipments	335,75,713.05
Land Development	22,26,152.00
L C D Projector	62,566.00
Library Books	29,011.80
Machinery and Equipments	929.00
Matress and Pillows	



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Manassery, Mukkam



Mobile Dental Bus KL 57 J 8651	18,51,349.00
Pond	12,406.00
Printer	1,25,630.00
Projector	2,49,217.00
Pump Set	82,067.00
Refrigerator	50,008.00
Road	16,29,959.00
Security Camera - CCTV	28,908.00
Software	42,721.00
Stabilizer	11,934.00
Telephone	11,15,732.00
Television Set	1,50,090.00
Time Attendance Recorder	17,377.00
Transformer	25,219.00
UPS	1,98,852.00
Vacuum Cleaner	5,828.00
Washing Machine	11,512.00
Water Cooler	2,10,178.00
Water Distillation System	2,677.00
Water Heater	1,759.00
Water Purifier	54,071.00
Water Tank	1,11,846.00
Website	4,140.00
Well	13,618.00
	2177,93,577.09

SCHEDULE 7

FEE RECEIVABLES

BDS 2009	2,03,050.00
BDS 2010	1,99,300.00
BDS 2011	2,62,200.00
BDS 2012	24,74,189.00
BDS 2013	46,19,300.00
BDS-2014	35,58,000.00
BDS-2015	2,87,500.00
BDS-2016	9,45,600.00
MDS 2013	9,35,098.00
MDS 2014	12,93,100.00
MDS-2015	1,21,000.00
MDS-2016	20,27,600.00
	169,25,937.00



SCHEDULE 8**ADVANCE TO SUPPLIERS**

Escon Elevators Pvt Ltd	11,75,000.00
Kerala State Electricity Board	10,43,400.00
Nest Interiors	6,04,890.00
P.M.Kelukutty & Bros	48,39,058.00
	76,62,348.00

SCHEDULE 9**DEPOSITS**

Gas Deposits	14,350.00
KSEB Deposit	3,28,151.00
Telephone Deposit	10,965.00
TDS Receivable	25,722.00
	3,79,188.00

SCHEDULE 10**BANK ACCOUNTS**

Punjab National Bank C/ A No.4258002100095688	11,705.50
State Bank Of India A/c No.30854937640	7,200.00
Andhra Bank A/c No. 210111100000450	1,12,952.00
	1,31,857.50

SCHEDULE 11**DIVISIONS HAVING DEBIT BALANCE**

KMCT Medical Campus HO	84,02,024.76
	84,02,024.76



Dr. MANOJ KUMAR.K.P

Principal
KMCT Dental College
Manassery, Mukkam

KMCT DENTAL COLLEGE

SCHEDULE TO PROFIT AND LOSS ACCOUNT AS ON 31.03.2017

Perticulars	Amount
SCHEDULE 12	
TUITION FEE	
Additional Fee	15,06,100.00
Admission Fee	2,44,000.00
Identity Card	9,900.00
Library Fee	2,47,500.00
Other Fees	36,50,000.00
Scientific Club	7,42,500.00
Special Fee	25,19,000.00
Statutorybody Fee	1,58,400.00
Students Fund	14,80,500.00
Transportation Fee	14,85,000.00
Tuition Fees	1928,51,550.00
University Affiliation Fee	9,90,000.00
University Record Verification Fee	1,58,400.00
University Union /Sports Fee	79,200.00
Application Fee	2,63,000.00
	2063,85,050.00
SCHEDULE 13	
OTHER INCOME	
Discount Allowed/Discount Received	6,070.00
Examination Fee	12,51,080.00
Hostel Admission Fee	24,000.00
Hostel Establishment Charges	7,20,000.00
Hostel Fees	80,20,800.00
Late Fee	2,90,509.00
Miscellaneous Income	2,46,500.00
Rent And Amenties Collection	81,936.00
Special Fee From Sc/St Dept	6,54,000.00
	112,94,895.00
SCHEDULE 14	
EDUCATIONAL MATERIALS & EXPENSES	
Laboratory Expenses	81,76,281.00
Registration And Application	54,40,240.00
Teaching Material	1,340.00
Unrecovered Fee Written Off	59,44,100.00
	195,61,961.00
SCHEDULE 15	
STOCK DIFFERENTIAL	
Opening Stock	10,23,499.00
Less: Closing Stock	3,41,100.00
	6,82,399.00

SCHEDULE 16**ADMINISTRATIVE EXPENSES**

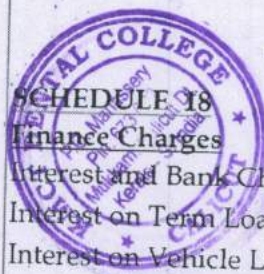
Advertisement	8,91,297.00
AMC Charges	32,340.00
Electricity Charges	67,46,766.00
Examination Expenses	22,36,173.00
Fee Concession	27,31,900.00
Food and Accomodation	9,99,808.00
Frieght And Transportation	48,420.00
Generator Maintance	1,94,250.00
Inspection Expenses	23,99,254.00
Insurance Premium	30,879.00
Legal Expenses	10,640.00
Medicine Expenses	47,079.00
Miscellaneous Expenses	8,05,914.00
Postage And Telegram	39,633.00
Printing And Stationery	5,17,527.00
Rent,Rates and Taxes	20,01,178.00
Repaires & Maintenance	31,88,426.00
Repairs And Maintenance	10,032.00
Security Charges	11,39,645.00
Subscription	60,45,000.00
Telephone Charges	2,16,504.23
Travelling Expenses	5,55,702.00
Vehicle Maintanance	3,81,957.00
Water Charges	13,31,565.00
Laboratory Expenses	26,743.00
	326,28,632.23

(40102 +
6004898)**SCHEDULE 17****STAFF EXPENSE**

Salary and Allowances	503,82,004.00
Employers Contribution to ESI	76,781.00
Employers Contribution to PF	6,94,641.00
Honorarium	8,40,400.00
Stipend to Housesurgeons	17,84,605.00
Wages	3,59,553.00
	541,37,984.00

SCHEDULE 18**Finance Charges**

Interest and Bank Charges	25,712.50
Interest on Term Loan	89,18,274.00
Interest on Vehicle Loan	89,50,727.00



Dr. MANOJ KUMAR I.K.P.
Principal
KMCT Dental College
Mahassery, Muvattupuzha



KMCT DENTAL COLLEGE

Fixed Asset Statement for the year ended 31-March-2017

Assets	WDV as on 31.03.2016	Inter Transfer		Net WDV as on 01.04.2016	Addition		Di	Depreciation		Total	WDV as on 31.03.2017
		In	Out		Before 30.09.2016	After 30.09.2016		Rate	Amount		
KMCT DENTAL COLLEGE Principal P.O. Manassery Kukam, India Pin 670 001 Varad - India 8297700											
Air Conditioner	2,05,352.00			2,05,352.00			15%		30,803.00	2,05,352.00	1,74,549.04
Amplifier	20,617.00			20,617.00			15%		3,093.00	20,617.00	17,524.00
Building	24,08,656.89			1224,08,656.89			10%		139,06,165.00	1557,14,646.39	1418,08,481.39
Building WIP							0%			111,01,996.50	111,01,996.50
Camera	1,37,856.00			1,37,856.00		111,01,996.50	15%		35,514.00	3,35,663.00	3,00,149.00
Car-KL 57 H8335	5,24,949.00			5,24,949.00		1,97,807.00	15%		78,742.00	5,24,949.00	4,46,207.00
Car Maruti Wagonr KL 57 4667	72,205.00			72,205.00			15%		10,831.00	72,205.00	61,374.00
College Bus KL 57 2998	2,27,425.00			2,27,425.00			15%		34,114.00	2,27,425.00	1,93,311.00
Computer And Accessories	1,32,082.00			1,32,082.00			60%		1,75,088.00	3,76,964.00	2,01,876.00
Electrical Equipments	1,18,237.00			1,18,237.00			10%		11,824.00	1,18,237.00	1,06,413.00
Electrical Fittings	99,00,561.50			109,00,561.50			10%		12,19,544.00	133,92,169.50	121,72,625.50
EPARX System	6,09,793.00			6,09,793.00			15%		91,469.00	6,09,793.00	5,18,324.00
Fax Machine	2,455.00			2,455.00			15%		368.00	2,455.00	2,087.00
Fire Extinguisher	15,869.00			15,869.00			10%		2,380.00	15,869.00	13,489.00
Furnishing (Dental Clinic)	2,867.00			2,867.00			10%		287.00	2,867.00	2,580.00
Furniture And Fittings	73,94,829.85			73,94,829.85			15%		7,62,660.00	78,58,375.85	70,95,715.85
Games and Sports Equipments	15,459.00			15,459.00			15%		2,319.00	15,459.00	13,140.00
Gas Fitting	22,320.00			22,320.00			15%		3,348.00	22,320.00	18,972.00
Grinder	816.00			816.00			15%		122.00	816.00	694.00
Health And Fitness Equipments	4,519.00			4,519.00			15%		678.00	4,519.00	3,841.00
Hospital Equipments	6,82,721.00			6,82,721.00			15%		1,02,408.00	6,82,721.00	5,80,313.00
Laboratory Equipments	359,55,851.05			359,55,851.05			15%		56,37,694.00	392,13,407.05	335,75,713.05
Land Development	20,76,277.00			20,76,277.00			0%			22,26,152.00	22,26,152.00
L.C.D Projector	73,607.00			73,607.00			15%		11,041.00	73,607.00	62,566.00
Library Books	1,24,319.00			1,24,319.00			100%		4,68,183.00	7,26,628.00	2,58,445.00
Machinery and Equipments	9,75,307.80			9,75,307.80			15%		1,46,296.00	9,75,307.80	8,29,011.80
Matress and Pillows	1,032.00			1,032.00			10%		103.00	1,032.00	929.00
Mobile Dental Bus KL 57 18651	21,78,058.00			21,78,058.00			15%		3,26,709.00	21,78,058.00	18,51,349.00
Pond	13,785.00			13,785.00			10%		1,379.00	13,785.00	12,406.00
Printer	85,173.00			85,173.00			15%		12,833.00	1,43,963.00	1,25,630.00
Projector	2,93,197.00			2,93,197.00			15%		43,980.00	2,93,197.00	2,49,217.00
Pump Set	57,705.00			57,705.00			15%		8,483.00	96,550.00	82,067.00
Refrigerator	58,833.00			58,833.00			15%		8,825.00	58,833.00	50,008.00
Road	18,11,066.00			18,11,066.00			10%		18,11,107.00	18,11,066.00	16,29,959.00
Security Camera - CCTV	34,010.00			34,010.00			15%		5,102.00	34,010.00	28,908.00
Software	56,962.00			56,962.00			15%		14,241.00	56,962.00	42,721.00
Stabilizer	14,040.00			14,040.00			15%		2,106.00	14,040.00	11,934.00

KMCT DENTAL COLLEGE

Fixed Asset Statement for the year ended 31 March ~~2016~~ 2017

Telephone	33,049.00	33,049.00	12,79,577.00	15%	1,96,894.00	13,12,626.00	11,15,732.00
Television Set	56,871.00	56,871.00	1,10,000.00	15%	16,781.00	1,66,871.00	1,50,090.00
Time Attendance Recorder	20,444.00	20,444.00		15%	3,067.00	20,444.00	17,377.00
Transformer	29,670.00	29,670.00		15%	4,451.00	29,670.00	25,219.00
UPS	22,023.00	1,72,023.00	56,900.00	15%	30,071.00	2,28,923.00	1,98,852.00
Vacuum Cleaner	856.00	6,856.00		15%	1,028.00	6,856.00	5,828.00
Washing Machine	544.00	13,544.00		15%	2,032.00	13,544.00	11,512.00
Water Cooler	2,268.00	2,47,268.00		15%	37,090.00	2,47,268.00	2,10,178.00
Water Distillation System	1,150.00	3,150.00		15%	473.00	3,150.00	2,677.00
Water Heater	2,069.00	2,069.00		15%	310.00	2,069.00	1,759.00
Water Purifier	53,655.00	53,655.00		15%	8,048.00	53,655.00	45,607.00
Water Tank	38,916.00	38,916.00	85,357.00	10%	12,427.00	1,24,273.00	1,11,846.00
Web Site			5,520.00	25%	1,380.00	5,520.00	4,140.00
Well	15,131.00	15,131.00		10%	1,513.00	15,131.00	13,618.00
Grand Total	1880,01,459.09	1880,01,459.09	18,32,629.00		516,17,929.00	2414,52,017.09	2177,85,113.09

Dental Clinic							
Water Purifier							
Grand Total	1880,01,459.09	#	1880,01,459.09	18,32,629.00	516,27,079.00	236,67,590.00	2414,61,167.09

DR. MANOJ KUMAR, K.P.
Principal
KMCT Dental College
Mukkam



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