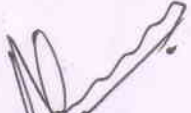


KMCT DENTAL COLLEGE

MANASSERY P.O, MUKKAM KOZHIKODE - 673602

BALANCE SHEET AS AT 31.03.2024

LIABILITIES	Sch No	As at 31.03.2024		As at 31.03.2023	
		Rs.	Ps.	Rs.	Ps.
<u>Reserves & Surplus</u>					
H O Account -Excess of Income over Expenditure		12 89 04 607		12 34 84 149	
Deposits	1	95 23 242		98 09 381	
<u>Current Liability</u>					
Sundry Creditors & Other Payables	2	1 05 17 598		95 07 554	
Other Deposits	3	13 50 704		2 44 411	
Division		15 34 93 319		18 19 98 404	
		30 37 89 470		32 50 43 898	
<u>ASSETS</u>					
<u>Fixed Assets</u>					
Gross Block		19 30 34 218		21 00 09 993	
Less: Depreciation		2 16 32 452		2 26 47 774	
Net Block	4	17 14 01 766		18 73 62 219	
<u>Current Assets</u>					
Inventories		1 62 610		46 021	
Fees Receivables	5	12 47 86 246		12 69 11 853	
Advance To Suppliers	6	30 48 864		6 44 244	
Deposits	7	32 28 414		38 28 414	
Prepaid Expenses		14 740			
Other Advances		91 160		16 080	
<u>Cash& Bank Balance</u>					
Bank Account					
In Current Accounts	8	8 85 327		60 81 499	
Fixed Deposits		1 00 000			
Cash in Hand		70 343		1 53 569	
		30 37 89 470		32 50 43 898	

Accounting Policies and Notes to Accounts
form part of accountsThis 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 31-03-2024

Particulars	SCH No	For the year ended 31-03-24	For the year ended 31- 03-23
		Rs	Ps
<u>INCOME</u>			
Tuition Fees	9	25 65 50 672	22 79 16 502
Clinic Receipts	10	3 28 76 456	1 74 99 507
Income From Lab	11		43 52 086
Other Income	12	2 22 02 559	1 86 80 647
Total		31 16 29 687	26 84 48 742
<u>EXPENDITURE</u>			
Educational Material & Expense	13	2 46 35 479	1 74 46 978
Stock Differential	14	- 1 16 589	- 33 694
Administration charges	15	3 96 07 831	3 06 71 112
Staff Expense	16	9 69 07 776	7 93 92 863
Finance charges	17	58 132	1 72 536
Depreciation		2 16 32 452	2 20 88 057
Total		18 27 25 080	14 97 37 852
Excess of Income over Expenditure transferred to Head Office		12 89 04 607	11 87 10 890

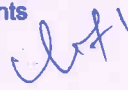
Accounting Policies and Notes to Accounts
form part of accounts

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 31-03-2024

	Amount in Rs
<u>SCHEDULE 1</u>	
<u>DEPOSITS</u>	
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	1,60,000.00
Caution Deposit 2012-16	3,05,000.00
Caution Deposit BDS 2013	2,50,581.00
Caution Deposit BDS 2014	1,72,500.00
Caution Deposit BDS 2015	2,27,500.00
Caution Deposit BDS 2016	1,32,500.00
Caution Deposit BDS 2021	10,00,000.00
Caution Deposit BDS 2022	9,35,000.00
Caution Deposit BDS 2023	10,00,000.00
<u>Caution Deposit MDS 2015</u>	66,000.00
Hostel Caution Deposit BDS 2013	2,06,250.00
Hostel Caution Deposit BDS 2015	1,12,500.00
Hostel Caution Deposit BDS 2016	2,25,000.00
Hostel Caution Deposit BDS 2017	3,37,500.00
Hostel Caution Deposit BDS 2018	3,70,000.00
Hostel Caution Deposit BDS 2019	4,15,000.00
Hostel Caution Deposit Bds-2020	4,50,000.00
Hostel Caution Deposit Bds 2021	4,45,000.00
Hostel Caution Deposit Bds-2022	5,08,000.00
Hostel Caution Deposit Bds-2023	4,25,000.00
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 Cauton Deposit BDS 2009	32,300.00
Hostel Cauton Deposit BDS 2010	1,22,500.00
Hostel Cauton Deposit BDS 2011	55,000.00
Hostel Cauton Deposit BDS 2012	52,500.00
Tuition Fee Advance (RTGS Unidentified)	2,63,861.00
Security Deposit-Photostat	20,000.00
Rent Deposits	10,00,000.00
	95,23,242.00
<u>SCHEDULE 2</u>	
<u>SUNDRY CREDITORS & OTHER PAYABLES</u>	
Blue Lake Aquatics	2,184.00
Hot Break	36,280.00
Indian Clinical	3,540.00



Ittoli Rasiya & Dr PN Abdul Salam Building Rent	23,958.00
Jaya Structural Engineering	2,91,364.00
Jithin K P	10,846.00
Kmct Dental Canteen	28,217.00
Nasar-Pannicode Dental Clinic Rent	29,040.00
Pest Control India Limited	30,968.00
Total Library Solutions	5,43,416.00
Variety Furniture	1,25,270.00
ESI Payable	55,747.00
Examiners Remuneration From KUHS	5,95,236.00
Excess Amount Collected To Be Refunded	65,635.00
Grant Received to Be Refunded	13,23,378.00
Honorarium Payable	92,160.00
Salary Payable	64,54,881.00
Stipend Payable to Housesurgeons	7,88,078.00
Welfare Fund Payable	17,400.00
	1,05,17,598.00
<u>SCHEDULE 3</u>	
<u>OTHER DEPOSITS</u>	
BDS-2018	3,98,128.00
BDS-2020	67,680.00
BDS-2021	11,590.00
BDS-2023	20,475.00
MDS-2021	54,063.00
BDS-2019	59,057.00
MDS-2021	7,311.00
MDS-2020	99,000.00
MDS-2023	2,60,000.00
MDS-2017	3,73,400.00
	13,50,704.00
<u>SCHEDULE 4</u>	
<u>FIXED ASSETS</u>	
<u>SCHEDULE 5</u>	
<u>FEE RECEIVABLES</u>	
Fee Receivables From Existing Students	12,83,57,716.60
Fee Receivables From Old Students	49,08,701.88
Bad Debt	-84,80,172.00
	12,47,86,246.48
<u>SCHEDULE 6</u>	
<u>ADVANCE TO SUPPLIERS</u>	
Confident Sales India Pvt Ltd	3,695.00
Dental Implant Solutions	14,924.00
EBSCO Information Services India Pvt Ltd	7,934.00



Lineesh K P	50,600.00
V Dent	4,100.00
Vijay Dental Depot Pvt Ltd	29,67,611.00
	30,48,864.00
<u>SCHEDULE 7</u>	
<u>DEPOSITS</u>	
Gas Deposit	14,350.00
KSEB Deposit	26,23,099.00
Rent Advance	5,80,000.00
Telephone Deposit	10,965.00
	32,28,414.00
<u>SCHEDULE 8</u>	
<u>BANK ACCOUNTS</u>	
Punjab National Bank C/ A.No.4258002100095688	45,275.92
State Bank of India A/c No. 30854937640	32,120.52
Union Bank of India A/c No. 009711100001741	85,633.30
Union Bank of India A/c No. 210111100000450	66,556.04
Union Bank of India A/c No.210111010000020	1,08,572.21
Union Bank of India CA/c No. 210111100000168	5,47,168.51
	8,85,326.50



KMCT DENTAL COLLEGE SCHEDULE OF PROFIT & LOSS ACCOUNT AS AT 31-03-2024	
SCHEDULE 9	
TUITION FEE	
Additional Fee	90,000.00
Admission Fee	1,000.00
Special Fee-2023	71,08,764.00
Special Fees-2019	33,08,774.00
Special Fees-2020	33,67,300.00
Special Fees 2021	37,08,284.00
Special Fees-2022	38,57,509.00
Miscellaneous Fees	2,001.00
Tuition Fee-2023	6,23,44,000.00
Tuition Fee-2019	3,23,23,500.00
Tuition Fee-2020	3,21,30,000.00
Tuition Fee 2021	4,94,32,120.00
Tuition Fee-2022	5,88,77,420.00
	25,65,50,672.00
SCHEDULE 10	
CLINIC RECEIPT	
Premium Clinic Collection	99,34,755.00
Registration Fee	4,63,417.00
Treatment Charges	1,89,18,333.00
Income From Community Dental Clinic	17,81,881.00
Treatment Chareges_ Pannikkode	10,24,150.00
Treatment Charges_ National Dental Clinic	5,17,720.00
Treatment Charges_Ozone Dental	2,36,200.00
	3,28,76,456.00
SCHEDULE 11	
INCOME FROM LAB	
SCHEDULE 12	
OTHER INCOME	
Bus Fare	100.00
Discount Received	2,000.00
Hostel Admission Fee	48,000.00
Hostel Establishment Charges	1,65,000.00



Hostel Fee-2018	4,59,000.00
Hostel Fees	1,44,500.00
Hostel Fees-2019	12,24,000.00
Hostel Fees-2020	39,45,000.00
Hostel Fees-2021	41,14,000.00
Hostel Fees-2022	42,18,600.00
Hostel Fees-2023	50,76,625.00
Hostel Rent Received From HouseSurgeons	1,55,950.00
Interns Dental Council Registration Fee	37,450.00
Lag Fee	13,33,450.00
Late Fee	96,240.00
Miscellaneous Income	5,42,745.40
Rent And Amenties Collection	6,39,899.00
	2,22,02,559.40
<u>SCHEDULE 13</u>	
<u>EDUCATIONAL MATERIALS & EXPENSES</u>	
Application & Registration	13,900.00
Endowment & Scholarship Fund	2,38,069.00
Laboratory Expenses	1,45,77,329.00
Patent Expenses	1,50,700.00
Registration and Application	86,90,625.00
Students Fund	9,64,856.00
	2,46,35,479.00
<u>SCHEDULE 14</u>	
<u>STOCK DIFFERENTIAL</u>	
Opening Stock	46,021.00
Less: Closing Stock	1,62,610.00
	-1,16,589.00
<u>SCHEDULE 15</u>	
<u>ADMINISTRATIVE EXPENSES</u>	
Advertisement	29,780.00
Amc Charges	9,45,553.00
Consultancy Charges	6,40,000.00
Electricity Charges	1,40,05,690.00
Examination Expenses	4,71,865.00
Fee Concession	60,33,673.00
Food and Accomodation	5,99,408.00
Frieght And Transportation	31,350.00
Generator Maintenance	6,000.00



Insurance Premium	38,854.00
Medicine Expenses	1,22,667.00
Miscellaneous Expenses	13,47,282.00
Postage and Telegram	45,120.00
Printing and Stationery	15,62,108.00
Professional Charges	4,03,590.00
Rent,Rates and Taxes	52,68,525.00
Repaires & Maintanance	10,41,399.00
Legal Expenses	1,03,250.00
Loss on Sale of Car	1,68,287.00
Subscription	63,49,588.72
Telephone Charges	1,15,771.00
Travelling Expenses	1,84,926.00
Vehicle Maintanance	93,144.00

3,96,07,830.72

SCHEDULE 16

STAFF EXPENSE

Salary and Allowances	7,71,76,368.00
Employers Contribution to ESI	4,27,374.00
Employers Contribution to PF	12,26,474.00
Honorarium	18,78,400.00
Salary to Apprentis Staff	10,59,338.00
Salary to Professional	8,05,323.00
Stipend to Housesurgeons	1,26,73,099.00
Wages	16,61,400.00

9,69,07,776.00

SCHEDULE 17

FINANCE CHARGES

Interest and Bank Charges_College	28,596.44
Interest and Bank Charges_Community dental linic	35.47
Interest and Bank Charges_Clinic pannikkode	107.69
Interest and Bank Charges_Ozone Clinic	3,513.46
Interest and Bank Charges_National Clinic	1,336.58
Interest and Bank Charges_Clinic	24,542.06
	58,131.70



KMCT DENTAL COLLEGE
Fixed Assets schedule for the year 2023-24

Assets	WDV as on 31.03.2023	Inter Transfer		Net WDV as on 01.04.2023	Addition		Disposal	Depreciation		Total	WDV as on 31.03.2024
		In	Out		Before 30.09.2023	After 30.09.2023		Rate	Amount		
Air Conditioner	10 34 032.00			10 34 032.00		1 59 487.00		15%	1 67 066.00	11 93 519.00	10 26 453.00
Amplifier	14 097.00			14 097.00				15%	2 115.00	14 097.00	11 982.00
Building	12 08 91 882.39			12 08 91 882.39		20 12 135.25		10%	1 21 89 795.00	12 29 04 017.64	11 07 14 222.64
Building WIP				.00		6 70 711.75		0%	.00	6 70 711.75	6 70 711.75
Camera	1 21 796.00			1 21 796.00				15%	18 269.00	1 21 796.00	1 03 527.00
Car-KL 57 H 8335	1 68 287.00			1 68 287.00			1 68 287.00		.00	.00	.00
Car Maruti Wagonr KL 57R 1243	2 21 960.00			2 21 960.00				15%	33 294.00	2 21 960.00	1 88 666.00
College Bus KL 57 2998	72 907.00			72 907.00				15%	10 936.00	72 907.00	61 971.00
Computer And Accessories	20 53 225.00		17 615.00	20 35 610.00	35 662.00	43 486.00		40%	8 37 206.00	21 14 758.00	12 77 552.00
Electrical Equipments	1 26 330.00			1 26 330.00	58 055.00			10%	18 439.00	1 84 385.00	1 65 946.00
Electrical Fittings	1 26 16 607.50			1 26 16 607.50	1 65 605.00			10%	12 78 221.00	1 27 82 212.50	1 15 03 991.50
EPABX System	2 09 440.00			2 09 440.00				15%	31 416.00	2 09 440.00	1 78 024.00
Fax Machine	787.00			787.00				15%	118.00	787.00	669.00
Fire Extinguisher	1 01 374.00			1 01 374.00				15%	15 206.00	1 01 374.00	86 168.00
Furnishing (Dental Clinic)	1 372.00			1 372.00				10%	137.00	1 372.00	1 235.00
Furniture And Fittings	85 94 363.85		12 768.00	85 81 595.85	19 116.00	3 53 151.00		10%	8 77 729.00	89 53 862.85	80 76 133.85
Games and Sports Equipments	18 07 769.00			18 07 769.00				15%	2 71 165.00	18 07 769.00	15 36 604.00
Gas Fitting	7 155.00			7 155.00				15%	1 073.00	7 155.00	6 082.00
Generator	7 60 498.00			7 60 498.00				15%	1 14 075.00	7 60 498.00	6 46 423.00
Grinder	262.00			262.00				15%	39.00	262.00	223.00
Health And Fitness Equipments	1 448.00			1 448.00				15%	217.00	1 448.00	1 231.00
Hospital Equipments	2 18 865.00			2 18 865.00				15%	32 830.00	2 18 865.00	1 86 035.00
Laboratory Equipments	2 37 76 267.05		14 87 340.00	2 22 88 927.05	21 46 544.00	14 87 340.00		15%	37 76 871.00	2 59 22 811.05	2 21 45 940.05
Land Development	30 52 891.00			30 52 891.00		15 000.00		0%	.00	30 67 891.00	30 67 891.00
L C D Projector	23 597.00			23 597.00				15%	3 540.00	23 597.00	20 057.00
Library Books	6 65 768.00			6 65 768.00	4 780.00	53 911.00		40%	2 79 001.00	7 24 459.00	4 45 458.00
LIFT	26 05 923.00			26 05 923.00				15%	3 90 888.00	26 05 923.00	22 15 035.00
Machinery and Equipments	21 63 881.80			21 63 881.80				15%	3 24 582.00	21 63 881.80	18 39 299.80
Matress and Pillows	493.00			493.00				10%	49.00	493.00	444.00
Mobile Dental Bus KL 57 J 8651	6 98 236.00			6 98 236.00				15%	1 04 735.00	6 98 236.00	5 93 501.00
Pond	6 592.00			6 592.00				10%	659.00	6 592.00	5 933.00
Printer	1 32 767.00			1 32 767.00				15%	19 915.00	1 32 767.00	1 12 852.00
Projector	2 32 795.00			2 32 795.00				15%	34 919.00	2 32 795.00	1 97 876.00
Pump Set	45 134.00			45 134.00	66 095.00			15%	16 684.00	1 11 229.00	94 545.00



KMCT DENTAL COLLEGE
Fixed Assets schedule for the year 2023-24

Refrigerator	29 485.00			29 485.00				15%	4 423.00	29 485.00	25 062.00
Road	8 66 227.00			8 66 227.00				10%	86 623.00	8 66 227.00	7 79 604.00
Security Camera - CCTV	10 902.00			10 902.00				15%	1 635.00	10 902.00	9 267.00
Software	2 47 606.00			2 47 606.00				40%	99 042.00	2 47 606.00	1 48 564.00
Stabilizer	5 322.00			5 322.00				15%	798.00	5 322.00	4 524.00
Telephone	4 41 195.00			4 41 195.00	15 930.00			15%	68 569.00	4 57 125.00	3 88 556.00
Television Set	2 76 693.00			2 76 693.00				15%	41 504.00	2 76 693.00	2 35 189.00
Time Attendance Recorder	6 553.00			6 553.00				15%	983.00	6 553.00	5 570.00
Transformer	42 444.00			42 444.00				15%	6 367.00	42 444.00	36 077.00
UPS	4 18 384.00			4 18 384.00	51 000.00			15%	70 408.00	4 69 384.00	3 98 976.00
Vacuum Cleaner	2 198.00			2 198.00				15%	330.00	2 198.00	1 868.00
Washing Machine	27 327.00			27 327.00				15%	4 099.00	27 327.00	23 228.00
Water Cooler	89 324.00			89 324.00				15%	13 399.00	89 324.00	75 925.00
Water Distillation System	1 009.00			1 009.00				15%	151.00	1 009.00	858.00
Water Heater	3 439.00			3 439.00				15%	516.00	3 439.00	2 923.00
Water Purifier	2 14 431.00			2 14 431.00				15%	32 165.00	2 14 431.00	1 82 266.00
Water Tank	59 439.00			59 439.00				10%	5 944.00	59 439.00	53 495.00
Web Site	97 279.00			97 279.00				25%	24 320.00	97 279.00	72 959.00
Well	7 237.00			7 237.00				10%	724.00	7 237.00	6 513.00
KMCT Community Dental Clinic											
Furniture & Fittings	22 867.00			22 867.00				10%	2 287.00	22 867.00	20 580.00
Laboratory Equipments	3 316.00			3 316.00				15%	497.00	3 316.00	2 819.00
Refrigerator	2 764.00			2 764.00				15%	415.00	2 764.00	2 349.00
NATIONAL DENTAL CLINIC											
Computer & Accessories	17 615.00			17 615.00				40%	7 046.00	17 615.00	10 569.00
Laboratory Equipments	5 14 459.00			5 14 459.00				15%	77 169.00	5 14 459.00	4 37 290.00
DENTAL CLINIC											
Water Purifier	3 192.00			3 192.00				15%	479.00	3 192.00	2 713.00
Laboratory Equipments	2 76 663.00			2 76 663.00				15%	41 499.00	2 76 663.00	2 35 164.00
OZONE DENTAL CLINIC											
				.00							
Furniture & Fittings	10 448.00			10 448.00				10%	1 045.00	10 448.00	9 403.00
Air Conditioner	1 12 387.00			1 12 387.00				15%	16 858.00	1 12 387.00	95 529.00
Lab Equipments	11 09 263.00			11 09 263.00				15%	1 66 389.00	11 09 263.00	9 42 874.00
COMMUNITY DENTAL CLINIC PANNIKKODE											
				.00							
Computer & Accessories	13 948.00			13 948.00				40%	5 579.00	13 948.00	8 369.00
Grand Total											
	18 73 62 218.59	.00	15 17 723.00	18 58 44 495.59	25 62 787.00	47 95 222.00	1 68 287.00		2 16 32 452.00	19 30 34 217.59	17 14 01 765.59

