

KMCT COLLEGE OF NURSING

Recognized by Indian Nursing Council & Kerala Nurses and
Midwives Council & affiliated to Kerala University of Health Sciences

TO WHOMSOEVER 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

Alakeer



KMCT Medical College Campus, Manassery, Mukkom, Kozhikode-673602, Kerala .

Phone: +91 495 2293040, Fax: +91 495 2295040

Email: nursing@kmct.edu.in Website: <https://www.kmctnursingcollege.org/>



KMCT
COLLEGE OF NURSING

Recognized by Indian Nursing Council & Kerala Nurses and
Midwives Council & affiliated to Kerala University of Health Sciences

6.4.2

**INTERNAL AND EXTERNAL
YEAR-WISE FINANCIAL AUDIT**



KMCT Medical College Campus, Manassery, Mukkom, Kozhikode-673602, Kerala

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KMCT COLLEGE OF NURSING


KALLANTHODE, P.O. MANASSERY, MUKKAM KOZHICODE - 673602

BALANCE SHEET AS AT 31.03.2023

Liabilities	SCH	As at 31.03.2023		As at 31.03.2022	
		Rs.	Ps.	Rs.	Ps.
Reserves and surplus					
Excess of income over Expenditure					
		22,67,090.37		(13,69,629.56)	
Loan from Banks					
Deposits					
1		39,82,500.00		35,38,430.00	
Current Liabilities And Provisions					
Sundry Creditors & Other Payables					
2		22,42,868.00		16,86,687.00	
Divisions					
3		2,42,04,316.77		2,65,02,931.33	
Total		3,26,96,775.14		3,03,58,418.77	
Assets		As at 31.03.2023		As at 31.03.2022	
		Rs.	Ps.	Rs.	Ps.
Fixed Assets					
Gross Block					
		2,93,65,088.00		2,78,00,593.00	
less: Depreciation					
		30,32,573.00		28,48,213.00	
Net Block					
4		2,63,32,515.00		2,49,52,380.00	
Current Assets Loans and advances					
advance to suppliers					
5		4,010.00		2,50,000.00	
Deposits					
6		8,15,763.00		2,28,363.00	
Insurance and Other Bill Receivables					
		-		-	
Fee Receivable					
7		43,18,699.00		43,39,863.70	
Cash & Bank Balance					
Cash in Hand					
		5,000.00		5,000.00	
Cash in Bank					
8		12,20,788.14		5,82,812.07	
Total		3,26,96,775.14		3,03,58,418.77	

Accounting Policies & Notes of Accounts form part of accounts

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


Dr Navas KM
Managing Trustee



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

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

KMCT COLLEGE OF NURSING

MANASSERY P.O, MUKKAM KOZHIKODE - 673602

PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED 31-03-2023

Particulars	SCH No	For the year ended 31-03-2023		For the year ended 31-03-2022	
		Rs	Ps	Rs	Ps
<u>INCOME</u>					
Tuition Fees	8	2,15,29,700.00		1,77,14,600.00	
Other Income	9	30,93,797.00		34,36,537.48	
Total		2,46,23,497.00		2,11,51,137.48	
<u>EXPENDITURE</u>					
Educational Material & Expense	10	29,15,726.00		39,09,011.00	
Administration charges	11	34,57,534.00		45,77,720.00	
Staff Expense	12	1,29,37,270.00		1,11,69,485.00	
Finance charges	13	13,303.63		16,388.04	
Depreciation		30,32,573.00		28,48,213.00	
Total		2,23,56,406.63		2,25,20,817.04	
Excess of Income over Expenditure transferred to Head Office		22,67,090.37		(13,69,679.56)	

Accounting Policies & Notes of Accounts form part of accounts

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


Dr Navas KM
Managing Trustee



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

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

KMCT COLLEGE OF NURSING**SCHEDULE TO BALANCESHEET**

	Amount
<u>SCHEDULE 1</u>	
<u>DEPOSITS</u>	
Cauton Deposit-2015	
Cauton Deposit-2016	30,000.00
Cauton Deposit-2017	4,64,900.00
Cauton Deposit 2018	4,40,000.00
Cauton Deposit-2019	5,00,000.00
Cauton Deposit 2020	5,00,000.00
Cauton Deposit 2021	7,00,000.00
Cauton Deposit 2022	7,00,000.00
Hostel Cauton Deposit 2015	
Hostel Cauton Deposit-2016	12,000.00
Hostel Cauton Deposit-2017	1,11,600.00
Hostel Cauton Deposit-2018	88,000.00
Hostel Cauton Deposit 2019	1,12,000.00
Hostel Cauton Deposit 2020	76,000.00
Hostel Cauton Deposit-2021	1,16,000.00
Hostel Cauton Deposit-2022	1,32,000.00
Tuition Fee Advance 2021-2022	
	39,82,500.00
<u>SCHEDULE 2</u>	
<u>SUNDRY CREDITORS & OTHER PAYABLES</u>	
Aman Book Stall	35,035.00
Bright Aluminium Fabrication	6,753.00
Green Valley(Johnson Joseph)	2,73,339.00
Pilot Store	20,169.00
Prabha Electic	40,439.00
Variety Furniture	21,240.00
Chandramohan (Canteen)	41,985.00
ESI Payable	3,961.00
Examiners Remuneration From KUHS	1,34,202.00
Advance Fee	1,420.00
Excess Amount Collected to Be Refunded	1,76,681.00
Grant Received to Be Refunded	3,82,988.00
Salary Payable	9,38,953.00
Stipend Payable	50,000.00
Unidentified Tuition Fee	25,000.00
Wages Pyable	90,703.00
	22,42,868.00



SCHEDULE 3**DIVISIONS HAVING CREDIT BALANCE**

Medical Campus Head Office

2,42,04,316.77

2,42,04,316.77**SCHEDULE 4****FIXED ASSETS**

Air Conditioner

2,631.00

Building

1,88,75,859.00

College Bus- KL-57-H-6632

3,36,365.00

Computer And Accessories

6,45,754.00

Electrical Fittings

12,71,046.00

Fax Machine

1,391.00

Furniture And Fittings

29,99,851.00

Gas Fitting

247.00

Laboratory Equipments

5,66,407.00

Land Development

6,80,738.00

Library books**1,35,205.00**

Liift

3,89,787.00

Matress and Pillows

8,224.00

Printer

91,297.00

Napkin incinerator

27,369.00

Projector

40,298.00

Pump Set

8,503.00

Refrigerator

845.00

Security Camera - CCTV

11,216.00

Software

6,000.00

Telephone

5,261.00

Television

8,297.00

Time Attendance Recorder

3,154.00

UPS

1,35,436.00

Water cooler

9,994.00

Water Purifier

47,776.00

Water Tank

15,101.00

Website

8,463.00

2,63,32,515.00**SCHEDULE 5****ADVANCE TO SUPPLIERS**

Eureka Forbes Limited

4,010.00

SCHEDULE 6**DEPOSIT[ASSET]**

Electricity Security Deposits

6,263.00



Telephone Deposit	1,500.00
Refundable Security Deposit_KUHS	7,71,900.00
Prepaid Expense	36,100.00
	8,15,763.00
<u>SCHEDULE 7</u>	
<u>FEE RECIEVABLE</u>	
Fee Receivable From Existing Students	44,01,699.00
Fee Receivable Written Off	(83,000.00)
	43,18,699.00
<u>SCHEDULE 8</u>	
<u>CASH AT BANK</u>	
Andhra Bank A/c No:210111100000177	10,16,148.50
Indian Overseas Bank A/c No:0041020000003024	1,43,007.50
State Bank of India A/c No:30854937833	61,632.14
	12,20,788.14



KMCT COLLEGE OF NURSING**SCHEDULE TO PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED 31-03-2023**

	Amount
<u>SCHEDULE 8</u>	
<u>TUITION FEE</u>	
University Registration Fee	2,76,500.00
Additional Fee	500.00
Kuhs Fee 2019	1,45,000.00
Kuhs Fee 2020	1,42,100.00
Kuhs Fee 2021	2,03,000.00
Special Fee 2019	8,50,000.00
Special Fee 2020	8,33,000.00
Special Fee 2021	11,90,000.00
Tuition Fee-2018	16,31,000.00
Tuition Fee-2019	31,75,000.00
Tuition Fee 2021	47,28,500.00
Tuition Fee 2020	31,11,500.00
Tuition Fee 2022	52,43,600.00
	2,15,29,700.00
<u>SCHEDULE 9</u>	
<u>OTHER INCOME</u>	
Bus Fare Collection	9,485.00
Examination Fee	7,455.00
Hostel Admission Fee	17,500.00
Hostel Fee 2019	3,74,000.00
Hostel Fee 2020	5,44,000.00
Hostel Fee 2021	9,52,000.00
Hostel Fee 2022	11,22,000.00
Miscellaneous Income	67,357.00
	30,93,797.00
<u>SCHEDULE 10</u>	
<u>EDUCATIONAL MATERIALS & EXPENSES</u>	
Laboratory Expenses	
Registration and Application	25,58,498.00
Students Fund	3,57,228.00
	29,15,726.00
<u>SCHEDULE 11</u>	
<u>ADMINISTRATIVE EXPENSES</u>	
Advertisement	12,250.00
Electricity Charges	4,18,366.00
Examination Expenses	38,613.00



Food and Accomodation	1,77,159.00
Frieght and Transportation	13,100.00
Insurance Premjum	22,463.00
Miscellaneous Expenses	4,57,405.00
Postage and Telegram	7,559.00
Printing and Stationery	1,58,900.00
Rent,Rates and Taxes	10,54,930.00
Repaires and Maintenance	7,11,018.00
Subscription	56,332.00
Telephone Charges	14,136.00
Commission Paid	75,000.00
Travelling Expenses	2,40,303.00
	34,57,534.00
<u>SCHEDULE 12</u>	
<u>STAFF EXPENSES</u>	
Salary and Allowances	1,18,91,428.00
Employers Contribution to ESI	27,188.00
Employers Contribution to Pf	23,772.00
Honorarium	75,000.00
Wages	7,69,882.00
Stipend	1,50,000.00
	1,29,37,270.00
<u>SCHEDULE 13</u>	
<u>FINANCE CHARGES</u>	
Interest and Bank Charges	13,303.63
	13,303.63



KMCT COLLEGE OF NURSING

MANASSERY PO, KOZHIKODE 673 602

FIXED ASSET SCHEDULE

Assets	WDV as on 31.03.2022	Inter Transfer		Net WDV as on 01.04.2022	Addition		Disposal	Depreciation		Total	WDV as on 31.03.2023
		In	Out		Before 30.09.2022	After 30.09.2022		Rate	Amount		
Air Conditioner	3,095.00			3,095.00			-	15%	464.00	3,095.00	2,631.00
Building	2,01,12,704.00			2,01,12,704.00		8,15,185.00	-	10%	20,52,030.00	2,09,27,889.00	1,88,75,859.00
College Bus- KL-57-H-6632	3,95,724.00			3,95,724.00			-	15%	59,359.00	3,95,724.00	3,36,365.00
Computer And Accessories	2,11,741.00			2,11,741.00	13,691.00	6,38,118.00	-	40%	2,17,796.00	8,63,550.00	6,45,754.00
Electrical Fittings	10,17,448.00			10,17,448.00	56,221.00	3,20,783.00	-	10%	1,23,406.00	13,94,452.00	12,71,046.00
Fax Machine	1,636.00			1,636.00			-	15%	245.00	1,636.00	1,391.00
Furniture And Fittings	16,02,897.00			16,02,897.00	7,41,993.00	9,36,263.00	-	10%	2,81,302.00	32,81,153.00	29,99,851.00
Gas Fitting	291.00			291.00			-	15%	44.00	291.00	247.00
Laboratory Equipments	5,21,221.00			5,21,221.00	1,45,140.00		-	15%	99,954.00	6,66,361.00	5,66,407.00
Land Development	1,80,738.00			1,80,738.00		5,00,000.00	-	0%	-	6,80,738.00	6,80,738.00
Library books	78,696.00			78,696.00	31,718.00	86,196.00	-	40%	61,405.00	1,96,610.00	1,35,205.00
Liift	4,58,573.00			4,58,573.00			-	15%	68,786.00	4,58,573.00	3,89,787.00
Matress and Pillows	9,138.00			9,138.00			-	10%	914.00	9,138.00	8,224.00
Printer	1,07,408.00			1,07,408.00			-	15%	16,111.00	1,07,408.00	91,297.00
Projector	47,410.00			47,410.00			-	15%	7,112.00	47,410.00	40,298.00
Pump Set	10,004.00			10,004.00			-	15%	1,501.00	10,004.00	8,503.00
Napkin incinerator	32,199.00			32,199.00			-	15%	4,830.00	32,199.00	27,369.00
Refrigerator	994.00			994.00			-	15%	149.00	994.00	845.00
Security Camera - CCTV	13,195.00			13,195.00			-	15%	1,979.00	13,195.00	11,216.00
Software					10,000.00		-	40%	4,000.00	10,000.00	6,000.00
Telephone	6,190.00			6,190.00			-	15%	929.00	6,190.00	5,261.00
Television	9,761.00			9,761.00			-	15%	1,464.00	9,761.00	8,297.00
Time Attendance Recorder	3,711.00			3,711.00			-	15%	557.00	3,711.00	3,154.00
UPS	51,601.00			51,601.00		99,000.00	-	15%	15,165.00	1,50,601.00	1,35,436.00
Water cooler	11,758.00			11,758.00			-	15%	1,764.00	11,758.00	9,994.00
Water Purifier	36,184.00			36,184.00		18,400.00	-	15%	6,808.00	54,584.00	47,776.00
Water Tank	16,779.00			16,779.00			-	10%	1,678.00	16,779.00	15,101.00
Website	11,284.00			11,284.00			-	25%	2,821.00	11,284.00	8,463.00
Grand Total	2,49,52,380.00	-	-	2,49,52,380.00	9,98,763.00	34,13,945.00	-		30,32,573.00	2,93,65,088.00	2,63,32,515.00



KMCT COLLEGE OF NURSING


KALLANTHODE, P.O. MANASSERY, MUKKAM KOZHIKODE - 673602

BALANCE SHEET AS AT 31.03.2022

Liabilities	SCH	As at 31.03.2022		As at 31.03.2021	
		Rs.	Ps.	Rs.	Ps.
Reserves and surplus					
Excess of income over Expenditure		(13,69,629.56)		40,85,699.32	
Deposits	1	35,38,430.00		29,76,755.00	
Current Liabilities And Provisions					
Sundry Creditors & Other Payables	2	16,86,687.00		35,10,740.48	
Other Deposits		-		-	
Bank Balance having credit Balance Divisions	3	265,02,931.33		202,40,285.01	
Total		303,58,418.77		308,13,479.81	
Assets					
Fixed Assets					
Gross Block		278,00,593.00		281,32,766.00	
less: Depreciation		28,48,213.00		28,44,906.00	
Net Block	4	249,52,380.00		252,87,860.00	
Current Assets Loans and advances					
advance to suppliers	5	2,50,000.00			
Deposits	6	2,28,363.00		10,763.00	
Insurance and Other Bill Receivables		-		-	
Fee Receivable	7	43,39,863.70		52,57,800.00	
Prepaid Expense				41,187.00	
Cash & Bank Balance					
Cash in Hand		5,000.00		5,000.00	
Cash in Bank	8	5,82,812.07		2,10,869.81	
Total		303,58,418.77		308,13,479.81	

Accounting Policies & Notes of Accounts form part of accounts

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


Dr Navas KM
Managing Trustee



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


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

KMCT COLLEGE OF NURSING

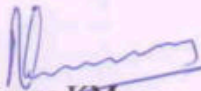
MANASSERY P.O, MUKKAM KOZHIKODE - 673602

PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED 31-03-2022

Particulars	SCH No	For the year ended 31-03-2022		For the year ended 31-03-2021	
		Rs	Ps	Rs	Ps
<u>INCOME</u>					
Tuition Fees	8	177,14,600.00		152,59,600.00	
Other Income	9	34,36,537.48		33,17,839.00	
Total		211,51,137.48		185,77,439.00	
<u>EXPENDITURE</u>					
Educational Material & Expense	10	39,09,011.00		14,12,750.00	
Administration charges	11	45,77,720.00		49,58,734.76	
Staff Expense	12	111,69,485.00		52,60,028.00	
Finance charges	13	16,338.04		15,320.92	
Depreciation		28,48,213.00		28,44,906.00	
Total		225,20,767.04		144,91,739.68	
Excess of Income over Expenditure transferred to Head Office		(13,69,629.56)		40,85,699.32	

Accounting Policies & Notes of Accounts form part of accounts

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


Dr Navas KM
Managing Trustee

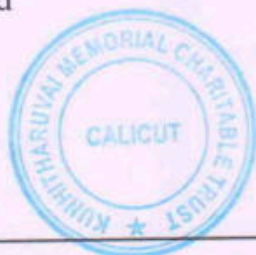


For **R.G.N. PRICE & CO.**
Chartered Accountants


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

KMCT COLLEGE OF NURSING
SCHEDULE TO BALANCESHEET

	Amount
SCHEDULE 1	
DEPOSITS	
Caution Deposit-2015	1,30,000.00
Caution Deposit-2016	5,00,000.00
Caution Deposit-2017	4,40,000.00
Caution Deposit 2018	5,00,000.00
Caution Deposit-2019	5,00,000.00
Caution Deposit 2020	7,00,000.00
Caution Deposit 2021	16,000.00
Hostel Caution Deposit 2015	32,000.00
Hostel Caution Deposit-2016	1,12,000.00
Hostel Caution Deposit-2017	88,000.00
Hostel Caution Deposit-2018	1,12,000.00
Hostel Caution Deposit 2019	76,000.00
Hostel Caution Deposit 2020	1,08,000.00
Hostel Caution Deposit-2021	2,24,430.00
Tuition Fee Advance 2021-2022	35,38,430.00
SCHEDULE 2	
SUNDRY CREDITORS & OTHER PAYABLES	
Classic Tiles	2,573.00
Bazooka Prints	954.00
Niram Offset Printers	10,045.00
Pilot Store	6,243.00
Chandramohan (Canteen)	33,814.00
ESI Payable	7,245.00
Examiners Remuneration From KUHS	44,151.00
Advance Fee	1,500.00
Excess Amount Collected to Be Refunded	3,53,640.00
Grant Received to Be Refunded	1,80,823.00
Salary Payable	10,19,646.00
Wages Pyable	26,053.00
	16,86,687.00



SCHEDULE 3**DIVISIONS HAVING CREDIT BALANCE**

Medical Campus Head Office

265,02,931.33

265,02,931.33**SCHEDULE 4****FIXED ASSETS**

Air Conditioner

3,095.00

Building

201,12,704.00

College Bus- KL-57-H-6632

3,95,724.00

Computer And Accessories

2,11,741.00

Electrical Fittings

10,17,448.00

Fax Machine

1,636.00

Furniture And Fittings

16,02,897.00

Gas Fitting

291.00

Laboratory Equipments

5,21,221.00

Land Development

1,80,738.00

Library books**78,696.00**

Liift

4,58,573.00

Matress and Pillows

9,138.00

Printer

1,07,408.00

Napkin incinerator

32,199.00

Projector

47,410.00

Pump Set

10,004.00

Refrigerator

994.00

Security Camera - CCTV

13,195.00

Telephone

6,190.00

Television

9,761.00

Time Attendance Recorder

3,711.00

UPS

51,601.00

Water cooler

11,758.00

Water Purifier

36,184.00

Water Tank

16,779.00

Website

11,284.00

249,52,380.00**SCHEDULE 5****ADVANCE TO SUPPLIERS**

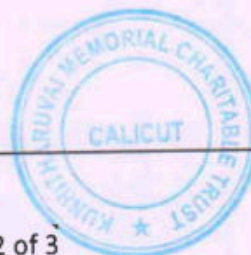
Green Vally (Johnson Joseph)

2,50,000.00

SCHEDULE 6**DEPOSIT[ASSET]**

Electricity Security Deposits

6,263.00



Telephone Deposit	1,500.00
Refundable Security Deposit_KUHS	2,20,600.00
Loans & Advances (Asset)	
	2,28,363.00
SCHEDULE 7	
FEE RECIEVABLE	
Fee Receivable From Discontinued Students	
Fee Receivable From Existing Students	44,22,863.70
Fee Receivable Written Off	(83,000.00)
	43,39,863.70
SCHEDULE 8	
CASH AT BANK	
Andhra Bank A/c No:210111100000177	1,87,488.63
Indian Overseas Bank A/c No:0041020000003024	3,87,427.30
State Bank of India A/c No:30854937833	7,896.14
	5,82,812.07



KMCT COLLEGE OF NURSING**SCHEDULE TO PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED 31-03-2022**

	Amount
SCHEDULE 8	
TUITION FEE	
Admission Fee	1,40,000.00
Kuhs Fee 2018	1,27,600.00
Kuhs Fee 2019	1,45,000.00
Kuhs Fee 2020	1,45,000.00
Kuhs Fee 2021	2,76,500.00
Special Fee 2018	7,48,000.00
Special Fee 2019	8,50,000.00
Special Fee 2020	8,50,000.00
Special Fee 2021	5,60,000.00
Tuition Fee-2018	27,94,000.00
Tuition Fee-2019	31,75,000.00
Tuition Fee 2021	47,28,500.00
Tuition Fee 2020	31,75,000.00
	177,14,600.00
SCHEDULE 9	
OTHER INCOME	
Bus Fare Collection	18,470.00
Discount Received / Allowed	9,051.00
Hostel Admission Fee	13,500.00
Hostel Fee 2018	3,40,000.00
Hostel Fee 2019	7,48,000.00
Hostel Fee 2020	5,44,000.00
Hostel Fee 2021	9,18,000.00
Busfund Collection	5,82,100.00
Miscellaneous Income	2,63,416.48
	34,36,537.48
SCHEDULE 10	
EDUCATIONAL MATERIALS & EXPENSES	
Laboratory Expenses	98,057.00
Registration and Application	38,10,954.00
	39,09,011.00
SCHEDULE 11	
ADMINISTRATIVE EXPENSES	
Advertisement	3,570.00
Electricity Charges	3,27,974.00
Examination Expenses	17,783.00



Fee Concession	2,02,800.00
Food and Accomodation	1,03,048.00
Frieght and Transportation	8,400.00
Insurance Premium	1,07,110.00
Miscellaneous Expenses	1,75,650.00
Postage and Telegram	6,874.00
Printing and Stationery	1,27,137.00
Rent,Rates and Taxes	23,71,196.00
Repaires and Maintenance	3,98,270.00
Subscription	1,32,631.00
Telephone Charges	14,190.00
Commission Paid	2,40,000.00
Medicine Expenses	222.00
Professional Charges	1,88,800.00
Vehicle Maintenance	150.00
Travelling Expenses	1,51,915.00
	45,77,720.00
SCHEDULE 12	
STAFF EXPENSES	
Salary and Allowances	107,07,581.00
Employers Contribution to ESI	83,881.00
Employers Contribution to Pf	29,162.00
Honorarium	2,400.00
Wages	3,46,461.00
	111,69,485.00
SCHEDULE 13	
FINANCE CHARGES	
Interest and Bank Charges	16,338.04
	16,338.04



KMCT COLLEGE OF NURSING

FA SCHEDULE 2021-22

Assets	WDV as on 31.03.2021	Inter Transfer		Net WDV as on 01.04.2021	Addition		Disposal	Depreciation		Total	WDV as on 31.03.2022
		In	Out		Before 30.09.2021	After 30.09.2021		Rate	Amount		
Air Conditioner	3,641.00			3,641.00			-	15%	546.00	3,641.00	3,095.00
Building	207,22,900.00			207,22,900.00	6,80,510.00	8,94,353.00	-	10%	21,85,059.00	222,97,763.00	201,12,704.00
College Bus- KL-57-H-6632	4,65,558.00			4,65,558.00			-	15%	69,834.00	4,65,558.00	3,95,724.00
Computer And Accessories	1,24,529.00			1,24,529.00		1,71,279.00	-	40%	84,067.00	2,95,808.00	2,11,741.00
Electrical Fittings	11,30,498.00			11,30,498.00			-	10%	1,13,050.00	11,30,498.00	10,17,448.00
Fax Machine	1,925.00			1,925.00			-	15%	289.00	1,925.00	1,636.00
Furniture And Fittings	16,86,392.00			16,86,392.00	94,605.00		-	10%	1,78,100.00	17,80,997.00	16,02,897.00
Gas Fitting	342.00			342.00			-	15%	51.00	342.00	291.00
Laboratory Equipments	1,00,531.00			1,00,531.00		4,71,102.00	-	15%	50,412.00	5,71,633.00	5,21,221.00
Land Development	1,80,738.00			1,80,738.00			-	0%	-	1,80,738.00	1,80,738.00
Library books	32,934.00			32,934.00	15,617.00	61,957.00	-	40%	31,812.00	1,10,508.00	78,696.00
Liift	5,39,498.00			5,39,498.00			-	15%	80,925.00	5,39,498.00	4,58,573.00
Matress and Pillows	10,153.00			10,153.00			-	10%	1,015.00	10,153.00	9,138.00
Printer	46,377.00			46,377.00		73,500.00	-	15%	12,469.00	1,19,877.00	1,07,408.00
Projector	55,776.00			55,776.00			-	15%	8,366.00	55,776.00	47,410.00
Pump Set	11,769.00			11,769.00		34,810.00	-	15%	1,765.00	11,769.00	10,004.00
Napkin incinerator	1,170.00			1,170.00			-	15%	2,611.00	34,810.00	32,199.00
Refrigerator	15,523.00			15,523.00			-	15%	176.00	1,170.00	994.00
Security Camera - CCTV	7,282.00			7,282.00			-	15%	2,328.00	15,523.00	13,195.00
Telephone	11,484.00			11,484.00			-	15%	1,092.00	7,282.00	6,190.00
Television	4,366.00			4,366.00			-	15%	1,723.00	11,484.00	9,761.00
Time Attendance Recorder	60,707.00			60,707.00			-	15%	655.00	4,366.00	3,711.00
UPS	13,833.00			13,833.00			-	15%	9,106.00	60,707.00	51,601.00
Water cooler	26,246.00			26,246.00		15,000.00	-	15%	2,075.00	13,833.00	11,758.00
Water Purifier	18,643.00			18,643.00			-	15%	5,062.00	41,246.00	36,184.00
Water Tank	15,045.00			15,045.00			-	10%	1,864.00	18,643.00	16,779.00
Website							-	25%	3,761.00	15,045.00	11,284.00
Grand Total	252,87,860.00	-	-	252,87,860.00	7,90,732.00	17,22,001.00	-		28,48,213.00	278,00,593.00	249,52,380.00




KMCT COLLEGE OF NURSING
MANASSERY P.O, MUKKAM KOZHIKODE - 673602
BALANCE SHEET AS AT 31.03.2021

Liabilities	SCH	As at 31.03.2021		As at 31.03.2020	
		Rs.	Ps.	Rs.	Ps.
Reserves and surplus					
Excess of income over Expenditure		40,85,699.32		70,23,517.46	
Deposits	1	29,76,755.00		29,26,655.00	
Current Liabilities And Provisions					
Sundry Creditors & Other Payables	2	35,10,740.48		14,04,208.00	
Other Deposits		-		-	
Bank Balance having credit Balance Divisions	3	202,40,285.01		204,22,942.55	
Total		308,13,479.81		317,77,323.01	
Assets					
Fixed Assets					
Gross Block		281,32,766.00		294,29,549.00	
less: Depreciation		28,44,906.00		30,61,944.00	
Net Block	4	252,87,860.00		263,67,605.00	
Current Assets Loans and advances					
Deposits	5	10,763.00		7,763.00	
Insurance and Other Bill Receivables		-		-	
Fee Receivable	6	52,57,800.00		49,25,835.00	
Prepaid Expense		41,187.00		41,342.00	
Cash & Bank Balance					
Cash in Hand		5,000.00		5,000.00	
Cash in Bank	7	2,10,869.81		4,29,778.01	
Total		308,13,479.81		317,77,323.01	

Accounting Policies & Notes of 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 COLLEGE OF NURSING

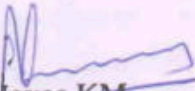
MANASSERY P.O, MUKKAM KOZHIKODE - 673602

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

Particulars	SCH No	For the year ended 31-03-2021		For the year ended 31-03-2020	
		Rs	Ps	Rs	Ps
<u>INCOME</u>					
Tuition Fees	8	152,59,600.00		163,27,000.00	
Other Income	9	33,17,839.00		40,91,251.00	
Total		185,77,439.00		204,18,251.00	
<u>EXPENDITURE</u>					
Educational Material & Expense	10	14,12,750.00		10,19,393.00	
Administration charges	11	49,58,734.76		18,79,703.16	
Staff Expense	12	52,60,028.00		74,25,580.00	
Finance charges	13	15,320.92		8,113.38	
Depreciation		28,44,906.00		30,61,944.00	
Total		144,91,739.68		133,94,733.54	
Excess of Income over Expenditure transferred to Head Office		40,85,699.32		70,23,517.46	

Accounting Policies & Notes of Accounts
form part of accounts

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


Dr Navas KM
Managing Trustee



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


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

KMCT COLLEGE OF NURSING**SCHEDULE TO BALANCESHEET**

	Amount
<u>SCHEDULE 1</u>	
<u>DEPOSITS</u>	
Caution Deposit-2015	30,755.00
Caution Deposit-2016	4,90,000.00
Caution Deposit-2017	5,00,000.00
Caution Deposit 2018	4,40,000.00
Caution Deposit-2019	5,00,000.00
Caution Deposit 2020	5,00,000.00
Hostel Caution Deposit 2015	20,000.00
Hostel Caution Deposit-2016	1,08,000.00
Hostel Caution Deposit-2017	1,12,000.00
Hostel Caution Deposit-2018	88,000.00
Hostel Caution Deposit 2019	1,12,000.00
Hostel Caution Deposit 2020	76,000.00
	29,76,755.00
<u>SCHEDULE 2</u>	
<u>SUNDRY CREDITORS & OTHER PAYABLES</u>	
Amar Enterprises	9,050.00
Anoop K K (Painter)	1,04,609.00
Bright Aluminium Fabrication	1,08,917.00
Calicut Book Distributors	31,052.00
Classic Tiles	11,20,994.00
Dot Computer Solutions	5,850.00
Indo Associates	8,350.00
Indo Electricals	3,377.00
Inside Interior & Furniture	20,970.00
Khanna Traders	18,070.00
Kurikkal Ambiente	22,224.00
Malayala Manorama	83,776.00
Vandhana Agencies	66,269.00
Variety Furniture	3,04,667.00
Chandramohan (Canteen)	9,741.00
Commercial Enterprises	80,000.00
ESI Payable	9,424.00
Examiners Remuneration From KUHS	5,949.00
Advance Fee	1,200.00
Excess Amount Collected to Be Refunded	6,59,690.48
Grant Received to Be Refunded	2,14,043.00
Salary Payable	5,65,939.00



Wages Pyable	56,579.00
	35,10,740.48
SCHEDULE 3	
<u>DIVISIONS HAVING CREDIT BALANCE</u>	
Medical Campus Head Office	202,40,285.01
	202,40,285.01
SCHEDULE 4	
<u>FIXED ASSETS</u>	
Air Conditioner	3,641.00
Building	207,22,900.00
College Bus- KL-57-H-6632	4,65,558.00
Computer And Accessories	1,24,529.00
Electrical Fittings	11,30,498.00
Fax Machine	1,925.00
Furniture And Fittings	16,86,392.00
Gas Fitting	342.00
Laboratory Equipments	1,00,531.00
Land Development	1,80,738.00
Library books	32,934.00
Lift	5,39,498.00
Matress and Pillows	10,153.00
Printer	46,377.00
Projector	55,776.00
Pump Set	11,769.00
Refrigerator	1,170.00
Security Camera - CCTV	15,523.00
Telephone	7,282.00
Television	11,484.00
Time Attendance Recorder	4,366.00
UPS	60,707.00
Water cooler	13,833.00
Water Purifier	26,246.00
Water Tank	18,643.00
Website	15,045.00
	252,87,860.00
SCHEDULE 5	
<u>DEPOSIT[ASSET]</u>	
Electricity Security Deposits	6,263.00
Telephone Deposit	1,500.00
Loans & Advances (Asset)	3,000.00
	10,763.00



SCHEDULE 6**FEE RECIEVABLE**

Fee Receivable From Discontinued Students	27,85,650.00
Fee Receivable From Existing Students	55,91,100.00
Fee Receivable Written Off	(31,18,950.00)
	52,57,800.00

SCHEDULE 7**CASH AT BANK**

Andhra Bank A/c No:210111100000177	31,350.42
Indian Overseas Bank A/c No:0041020000003024	1,62,614.25
State Bank of India A/c No:30854937833	16,905.14
	2,10,869.81



KMCT COLLEGE OF NURSING**SCHEDULE TO PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED 31-03-2022**

	Amount
SCHEDULE 8	
TUITION FEE	
Admission Fee	1,40,000.00
Kuhs Fee 2018	1,27,600.00
Kuhs Fee 2019	1,45,000.00
Kuhs Fee 2020	1,45,000.00
Kuhs Fee 2021	2,76,500.00
Special Fee 2018	7,48,000.00
Special Fee 2019	8,50,000.00
Special Fee 2020	8,50,000.00
Special Fee 2021	5,60,000.00
Tuition Fee-2018	27,94,000.00
Tuition Fee-2019	31,75,000.00
Tuition Fee 2021	47,28,500.00
Tuition Fee 2020	31,75,000.00
	177,14,600.00
SCHEDULE 9	
OTHER INCOME	
Bus Fare Collection	18,470.00
Discount Received / Allowed	9,051.00
Hostel Admission Fee	13,500.00
Hostel Fee 2018	3,40,000.00
Hostel Fee 2019	7,48,000.00
Hostel Fee 2020	5,44,000.00
Hostel Fee 2021	9,18,000.00
Busfund Collection	5,82,100.00
Miscellaneous Income	2,63,416.48
	34,36,537.48
SCHEDULE 10	
EDUCATIONAL MATERIALS & EXPENSES	
Laboratory Expenses	98,057.00
Registration and Application	38,10,954.00
	39,09,011.00
SCHEDULE 11	
ADMINISTRATIVE EXPENSES	
Advertisement	3,570.00
Electricity Charges	3,27,974.00
Examination Expenses	17,783.00



Fee Concession	2,02,800.00
Food and Accomodation	1,03,048.00
Frieght and Transportation	8,400.00
Insurance Premium	1,07,110.00
Miscellaneous Expenses	1,75,650.00
Postage and Telegram	6,874.00
Printing and Stationery	1,27,137.00
Rent,Rates and Taxes	23,71,196.00
Repaires and Maintenance	3,98,270.00
Subscription	1,32,631.00
Telephone Charges	14,190.00
Commission Paid	2,40,000.00
Medicine Expenses	222.00
Professional Charges	1,88,800.00
Vehicle Maintenance	150.00
Travelling Expenses	1,51,915.00
	45,77,720.00
<u>SCHEDULE 12</u>	
<u>STAFF EXPENSES</u>	
Salary and Allowances	107,07,581.00
Employers Contribution to ESI	83,881.00
Employers Contribution to Pf	29,162.00
Honorarium	2,400.00
Wages	3,46,461.00
	111,69,485.00
<u>SCHEDULE 13</u>	
<u>FINANCE CHARGES</u>	
Interest and Bank Charges	16,338.04
	16,338.04



KMCT COLLEGE OF NURSING
FA SCHEDULE FOR THE YEAR 2020-21

Assets	WDV as on 31.03.2020	Inter Transfer		Net WDV as on 01.04.2020	Addition		Depreciation		Total	WDV as on 31.03.2021
		In	Out		Before 30.09.2020	After 30.09.2020	Rate	Amount		
Air Conditioner	4,284.00			4,284.00			15%	643.00	4,284.00	3,641.00
Building	218,18,714.00			218,18,714.00	11,43,218.00		10%	22,39,032.00	229,61,932.00	207,22,900.00
College Bus- KL-57-H-6632	5,47,715.00			5,47,715.00			15%	82,157.00	5,47,715.00	4,65,558.00
Computer And Accessories	1,15,490.00			1,15,490.00	69,044.00		40%	60,005.00	1,84,534.00	1,24,529.00
Electrical Fittings	11,32,551.00			11,32,551.00	1,11,727.00		10%	1,19,404.00	12,49,902.00	11,30,498.00
Fax Machine	2,265.00			2,265.00			15%	340.00	2,265.00	1,925.00
Furniture And Fittings	14,82,225.00			14,82,225.00	3,70,936.00		10%	1,66,769.00	18,53,161.00	16,86,392.00
Gas Fitting	402.00			402.00			15%	60.00	402.00	342.00
Laboratory Equipments	1,18,272.00			1,18,272.00			15%	17,741.00	1,18,272.00	1,00,531.00
Land Development	1,80,738.00			1,80,738.00			0%	-	1,80,738.00	1,80,738.00
Library books	13,488.00			13,488.00	31,052.00		40%	11,606.00	44,540.00	32,934.00
Lift	6,34,704.00			6,34,704.00			15%	95,206.00	6,34,704.00	5,39,498.00
Matress and Pillows	11,281.00			11,281.00			10%	1,128.00	11,281.00	10,153.00
Printer	54,561.00			54,561.00			15%	8,184.00	54,561.00	46,377.00
Projector	65,619.00			65,619.00			15%	9,843.00	65,619.00	55,776.00
Pump Set	13,846.00			13,846.00			15%	2,077.00	13,846.00	11,769.00
Refrigerator	1,377.00			1,377.00			15%	207.00	1,377.00	1,170.00
Security Camera - CCTV	18,262.00			18,262.00			15%	2,739.00	18,262.00	15,523.00
Telephone	8,567.00			8,567.00			15%	1,285.00	8,567.00	7,282.00
Television	13,511.00			13,511.00			15%	2,027.00	13,511.00	11,484.00
Time Attendance Recorder	5,137.00			5,137.00			15%	771.00	5,137.00	4,366.00
UPS	71,420.00			71,420.00			15%	10,713.00	71,420.00	60,707.00
Water cooler	16,274.00			16,274.00			15%	2,441.00	16,274.00	13,833.00
Water Purifier	16,187.00			16,187.00	13,500.00		15%	3,441.00	29,687.00	26,246.00
Water Tank	20,715.00			20,715.00			10%	2,072.00	20,715.00	18,643.00
Website					20,060.00		25%	5,015.00	20,060.00	15,045.00
Grand Total	263,67,605.00	-	-	263,67,605.00	17,39,477.00	-	-	28,44,906.00	281,32,766.00	252,87,860.00



KMCT COLLEGE OF NURSING

KALLANTHODE, P.O. MANASSERY, MUKKAM KOZHIKODE - 673602

BALANCE SHEET AS AT 31.03.2020

Liabilities	SCH	As at 31.03.2020		As at 31.03.2019	
		Rs.	Ps.	Rs.	Ps.
Reserves and surplus					
Excess of income over Expenditure		70,23,517.46		35,86,706.55	
Deposits	1	29,26,655.00		39,51,746.00	
Current Liabilities And Provisions					
Sundry Creditors & Other Payables	2	14,04,208.00		19,08,558.00	
Other Deposits		-		-	
Bank Balance having credit Balance		-		53,409.95	
Divisions	3	204,22,942.55		218,89,676.00	
Total		317,77,323.01		313,90,096.50	
Assets					
Fixed Assets					
Gross Block		294,29,549.00		323,07,429.00	
less: Depreciation		30,61,944.00		33,48,250.00	
Net Block	4	263,67,605.00		289,59,179.00	
Current Assets Loans and advances					
Deposits	5	7,763.00		7,763.00	
Insurance and Other Bill Receivables		-		6,900.00	
Fee Receivable	6	49,25,835.00		23,00,650.00	
Prepaid Expense		41,342.00		39,095.00	
Cash & Bank Balance					
Cash in Hand		5,000.00		5,000.00	
Cash in Bank	7	4,29,778.01		71,509.50	
Total		317,77,323.01		313,90,096.50	

Accounting Policies & Notes of Accounts form part of accounts

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

Dr K Moidu
Managing Trustee



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

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

KMCT COLLEGE OF NURSING

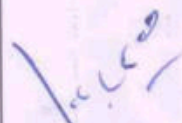
MANASSERY P.O, MUKKAM KOZHIKODE - 673602

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

Particulars	SCH No	For the year ended 31-03-2020		For the year ended 31-03-2019	
		Rs	Ps	Rs	Ps
<u>INCOME</u>					
Tuition Fees	8	163,27,000.00		150,75,500.00	
Other Income	9	40,91,251.00		28,16,050.00	
Total		204,18,251.00		178,91,550.00	
<u>EXPENDITURE</u>					
Educational Material & Expense	10	10,19,393.00		8,54,568.00	
Administration charges	11	18,79,703.16		28,49,006.00	
Staff Expense	12	74,25,580.00		72,48,092.00	
Finance charges	13	8,113.38		4,927.45	
Depreciation		30,61,944.00		33,48,250.00	
Total		133,94,733.54		143,04,843.45	
Excess of Income over Expenditure transferred to Head Office		70,23,517.46		35,86,706.55	

Accounting Policies & Notes of Accounts form part of accounts

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



Dr K Moidu
Managing Trustee



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

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

KMCT COLLEGE OF NURSING**SCHEDULE TO BALANCESHEET**

	Amount
SCHEDULE 1	
DEPOSITS	
Caution Deposit-2015	4,68,655.00
Caution Deposit-2016	4,90,000.00
Caution Deposit-2017	5,00,000.00
Caution Deposit 2018	4,40,000.00
Caution Deposit-2019	5,00,000.00
Hostel Caution Deposit 2015	1,08,000.00
Hostel Caution Deposit-2016	1,08,000.00
Hostel Caution Deposit-2017	1,12,000.00
Hostel Caution Deposit-2018	88,000.00
Hostel Caution Deposit 2019	1,12,000.00
	29,26,655.00
SCHEDULE 2	
SUNDRY CREDITORS & OTHER PAYABLES	
Bharath Sanchar Nigam Limited	2,291.00
Chandramohan (Canteen)	44,204.00
Commercial Enterprises	61,760.00
Fobs Engineering	1,58,917.00
Kone Elevators India Pvt Ltd	80,428.00
Niram Offset Printers	42,680.00
NK Furnishing	42,463.00
Professional Tax Payable	21,150.00
ESI Payable	5,884.00
Examiners Remuneration From KUHS	29,581.00
Excess Amount Collected to Be Refunded	1,95,200.00
Grant Received to Be Refunded	1,30,808.00
Salary Payable	5,65,616.00
Wages Pyable	23,226.00
	14,04,208.00
SCHEDULE 3	
DIVISIONS HAVING CREDIT BALANCE	
Medical Campus Head Office	204,22,942.55
	204,22,942.55
SCHEDULE 4	
FIXED ASSETS	
Air Conditioner	4,284.00
Building	218,18,714.00
College Bus- KL-57-H-6632	5,47,715.00



Computer And Accessories	1,15,490.00
Electrical Fittings	11,32,551.00
Fax Machine	2,265.00
Furniture And Fittings	14,82,225.00
Gas Fitting	402.00
Laboratory Equipments	1,18,272.00
Land Development	1,80,738.00
Library books	13,488.00
Liift	6,34,704.00
Matress and Pillows	11,281.00
Printer	54,561.00
Projector	65,619.00
Pump Set	13,846.00
Refrigerator	1,377.00
Security Camera - CCTV	18,262.00
Telephone	8,567.00
Television	13,511.00
Time Attendance Recorder	5,137.00
UPS	71,420.00
Water cooler	16,274.00
Water Purifier	16,187.00
Water Tank	20,715.00
	263,67,605.00
SCHEDULE 5	
DEPOSIT[ASSET]	
Electricity Security Deposits	6,263.00
Telephone Deposit	1,500.00
	7,763.00
SCHEDULE 6	
FEE RECIEVABLE	
Fee Receivable From Discontinued Students	25,12,250.00
Fee Receivable From Existing Students	22,13,085.00
Fee Receivables From Old Students	2,00,500.00
	49,25,835.00
SCHEDULE 7	
CASH AT BANK	
Andhra Bank A/c No:210111100000177	85,948.22
Indian Overseas Bank A/c No:0041020000003024	2,19,189.65
Punjab National Bank CA/c No. 4257002100024502	10,000.00
State Bank of India A/c No:30854937833	1,14,640.14
	4,29,778.01



KMCT COLLEGE OF NURSING

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

	Amount
<u>SCHEDULE 8</u>	
<u>TUITION FEE</u>	
Admission Fee	50,000.00
Establishment Charges	9,62,500.00
KUHS Fee	1,79,000.00
Special Fee	29,39,500.00
Tuition Fees	121,96,000.00
	163,27,000.00
<u>SCHEDULE 9</u>	
<u>OTHER INCOME</u>	
Examination Fee	34,655.00
Hostel Admission Fee	14,500.00
Hostel Fee	30,68,500.00
Miscellaneous Income	9,68,496.00
Rent and Amenties Collection	5,100.00
	40,91,251.00
<u>SCHEDULE 10</u>	
<u>EDUCATIONAL MATERIALS & EXPENSES</u>	
Students Fund	12,574.00
Laboratory Expenses	1,63,214.00
Registration and Application	8,43,605.00
	10,19,393.00
<u>SCHEDULE 11</u>	
<u>ADMINISTRATIVE EXPENSES</u>	
Amc Charges	19,800.00
Clinical Affiliation Fee	18,450.00
Commission Paid	40,000.00
Donation & Charity	-
Electricity Charges	2,11,354.00
Examination Expenses	41,878.00
Fee-Concession	10,014.16
Food and Accomodation	38,431.00
Frieght and Transportation	5,000.00
Insurance Premium	65,118.00
Miscellaneous Expenses	1,08,454.00
Postage and Telegram	4,838.00
Printing and Stationery	70,007.00
Rent,Rates and Taxes	6,30,379.00



Repaires and Maintenance	4,19,641.00
Subscription	40,725.00
Telephone Charges	15,395.00
Travelling Expenses	1,40,219.00
	18,79,703.16
SCHEDULE 12	
STAFF EXPENSES	
Salary and Allowances	68,27,576.00
Employers Contribution to ESI	71,115.00
Employers Contribution to Pf	92,868.00
Honorarium	51,975.00
Salary Advance	69,262.00
Wages	3,12,784.00
	74,25,580.00
SCHEDULE 13	
FINANCE CHARGES	
Interest and Bank Charges	8,113.38
	8,113.38



KMCT COLLEGE OF NURSING

FA SCHEDULE FOR THE YEAR 2019-20

Assets	WDV as on 31.03.2019	Inter Transfer		Addition		Disposal	Depreciation		Total	WDV as on 31.03.2020
		In	Out	Before 30.09.2019	After 30.09.2019		Rate	Amount		
Air Conditioner	5,040.00					-	15%	756.00	5,040.00	4,284.00
Building	242,43,016.00					-	10%	24,24,302.00	242,43,016.00	218,18,714.00
College Bus- KL-57-H-6632	6,44,371.00					-	15%	96,656.00	6,44,371.00	5,47,715.00
Computer And Accessories	1,90,961.00			1,142.00		-	40%	76,613.00	1,92,103.00	1,15,490.00
Electrical Fittings	8,99,072.00			11,000.00	3,29,986.00	-	10%	1,07,507.00	12,40,058.00	11,32,551.00
Fax Machine	2,665.00					-	15%	400.00	2,665.00	2,265.00
Furniture And Fittings	15,37,678.00			19,371.00	85,138.00	-	10%	1,59,962.00	16,42,187.00	14,82,225.00
Gas Fitting	473.00					-	15%	71.00	473.00	402.00
Laboratory Equipments	1,39,143.00					-	15%	20,871.00	1,39,143.00	1,18,272.00
Land Development	1,80,738.00					-	0%	-	1,80,738.00	1,80,738.00
Library books	22,480.00					-	40%	8,992.00	22,480.00	13,488.00
Liift	7,46,711.00					-	15%	1,12,007.00	7,46,711.00	6,34,704.00
Matress and Pillows	12,534.00					-	10%	1,253.00	12,534.00	11,281.00
Printer	64,189.00					-	15%	9,628.00	64,189.00	54,561.00
Projector	77,199.00					-	15%	11,580.00	77,199.00	65,619.00
Pump Set	16,289.00					-	15%	2,443.00	16,289.00	13,846.00
Refrigerator	1,620.00					-	15%	243.00	1,620.00	1,377.00
Security Camera - CCTV	21,485.00					-	15%	3,223.00	21,485.00	18,262.00
Telephone	10,079.00					-	15%	1,512.00	10,079.00	8,567.00
Television	15,895.00					-	15%	2,384.00	15,895.00	13,511.00
Time Attendance Recorder	6,044.00					-	15%	907.00	6,044.00	5,137.00
UPS	60,290.00			23,733.00		-	15%	12,603.00	84,023.00	71,420.00
Water cooler	19,146.00					-	15%	2,872.00	19,146.00	16,274.00
Water Purifier	19,044.00					-	15%	2,857.00	19,044.00	16,187.00
Water Tank	23,017.00					-	10%	2,302.00	23,017.00	20,715.00
Grand Total	289,59,179.00	-	-	54,104.00	4,16,266.00	-		30,61,944.00	294,29,549.00	263,67,605.00




KMCT COLLEGE OF NURSING

MANASSERY P.O, MUKKAM KOZHICODE - 673602

BALANCE SHEET AS AT 31.03.2019

SOURCES OF FUNDS	SCH	As at 31.03.2019		As at 31.03.2018	
		Rs.	Ps.	Rs.	Ps.
<u>Reserves and surplus</u>					
Excess of income over Expenditure		35,86,706.55		73,993.19	
Deposits	1	39,51,746.00		36,23,346.00	
<u>Current Liabilities And Provisions</u>					
Sundry Creditors & Other Payables	2	19,08,558.00		23,98,310.00	
Other Deposits		-		3,300.00	
Bank Balance having credit Balance		53,409.95		47,516.50	
Divisions	3	2,18,89,676.00		3,01,05,506.81	
Total		3,13,90,096.50		3,62,51,972.50	
<u>APPLICATION OF FUNDS</u>					
<u>Fixed Assets</u>					
Gross Block		3,23,07,429.00		3,19,76,715.00	
less: Depreciation		33,48,250.00		-	
Net Block	4	2,89,59,179.00		3,19,76,715.00	
<u>Current Assets Loans and advances</u>					
Deposits	5	7,763.00		57,763.00	
Sundry Debtors		6,900.00		3,450.00	
Fee Receivable	6	23,00,650.00		3796050.00	
Prepaid Expense		39,095.00			
<u>Cash & Bank Balance</u>					
Cash in Hand		5,000.00		1,11,491.00	
Cash in Bank	7	71,509.50		3,06,503.50	
Total		3,13,90,096.50		3,62,51,972.50	

Accounting Policies & Notes of Accounts form part of accounts


Dr Navas KM
Managing Trustee



This is the Balance Sheet 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

KMCT COLLEGE OF NURSING

MANASSERY P.O, MUKKAM KOZHIKODE - 673602

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

Particulars	SCH No	For the year ended 31-03-2019		For the year ended 31-03-2018	
		Rs	Ps	Rs	Ps
<u>INCOME</u>					
Tuition Fees	8	1,50,75,500.00		1,49,45,000.00	
Other Income	9	28,16,050.00		28,52,570.00	
Total		1,78,91,550.00		1,77,97,570.00	
<u>EXPENDITURE</u>					
Educational Material & Expense	10	8,54,568.00		10,53,720.00	
Administration charges	11	28,49,006.00		46,25,560.00	
Staff Expense	12	72,48,092.00		82,49,557.00	
Finance charges	13	4,927.45		1,76,298.81	
Depreciation		33,48,250.00		36,18,441.00	
Total		1,43,04,843.45		1,77,23,576.81	
Excess of Income over Expenditure transferred to Head Office		35,86,706.55		73,993.19	

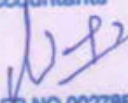
Accounting Policies & Notes of Accounts form part of accounts

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


Dr Navas KM
Managing Trustee



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

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

KMCT COLLEGE OF NURSING
SCHEDULE TO BALANCESHEET FOR THE YEAR 2018-19

	Amount
<u>SCHEDULE 1</u>	
<u>DEPOSITS</u>	
Caution Deposit CON 2008	94,000.00
Caution Deposit CON 2009	36,796.00
Caution Deposit CON 2010	71,500.00
Caution Deposit CON 2011	64,750.00
Caution Deposit CON 2012	1,06,300.00
Caution Deposit CON 2013	3,00,400.00
Caution Deposit CON 2014	5,00,000.00
Caution Deposit CON 2015	5,00,000.00
Caution Deposit CON 2016	4,90,000.00
Caution Deposit CON 2017	5,00,000.00
Caution Deposit CON 2018	4,40,000.00
Hostel Caution Deposit CON 2008	40,000.00
Hostel Caution Deposit CON 2009	14,250.00
Hostel Caution Deposit CON 2010	44,250.00
Hostel Caution Deposit CON 2011,	33,500.00
Hostel Caution Deposit CON 2012	36,000.00
Hostel Caution Deposit CON 2013	1,44,000.00
Hostel Caution Deposit CON 2014	1,20,000.00
Hostel Caution Deposit CON 2015	1,08,000.00
Hostel Caution Deposit CON 2016	1,08,000.00
Hostel Caution Deposit CON 2017	1,12,000.00
Hostel Caution Deposit-CON2018	88,000.00
	39,51,746.00
<u>SCHEDULE 2</u>	
<u>SUNDRY CREDITORS & OTHER PAYABLES</u>	
Abdul Khader Haji	2,41,452.00
Bharath Sanchar Nigam Limited	1,063.00
Chandramohan-Canteen	28,858.00
Jayaraj Pipes	3,679.00
Kone Elevators India Pvt Ltd	80,428.00
Variety Furniture	62,218.00
ESI Payable	14,007.00
Examiners Remuneration From KUHS	22,687.00
Excess Amount Collected to Be Refunded	5,44,250.00
Grant Received to Be Refunded	2,92,203.00
Salary Payable	5,81,713.00
Security Deposit IOB ATM	12,000.00



Wages Pyable	24,000.00
	19,08,558.00
SCHEDULE 3	
<u>DIVISIONS HAVING CREDIT BALANCE</u>	
Kunhitharuvai Memorial Charitable Trust	2,18,89,676.00
	2,18,89,676.00
SCHEDULE 4	
<u>FIXED ASSETS</u>	
Air Conditioner	5,040.00
Building	2,42,43,016.00
College Bus- KL-57-H-6632	6,44,371.00
Computer And Accessories	1,90,961.00
Electrical Fittings	8,99,072.00
Fax Machine	2,665.00
Furniture And Fittings	15,37,678.00
Gas Fitting	473.00
Laboratory Equipments	1,39,143.00
Land Development	1,80,738.00
Library books	22,480.00
Liift	7,46,711.00
Matress and Pillows	12,534.00
Printer	64,189.00
Projector	77,199.00
Pump Set	16,289.00
Refrigerator	1,620.00
Security Camera - CCTV	21,485.00
Telephone	10,079.00
Television	15,895.00
Time Attendance Recorder	6,044.00
UPS	60,290.00
Water cooler	19,146.00
Water Purifier	19,044.00
Water Tank	23,017.00
	2,89,59,179.00
SCHEDULE 5	
<u>DEPOSIT[ASSET]</u>	
Electricity Security Deposits	6,263.00
Telephone Deposit	1,500.00
	7,763.00
SCHEDULE 6	
<u>FEE RECIEVABLE</u>	



CON 2012	6,200.00
CON 2013	81,000.00
CON-2014	6,52,500.00
Con 2015	6,43,900.00
CON 2016	3,32,000.00
Con-2017	4,18,550.00
CON-2018-19	1,66,500.00
	23,00,650.00
SCHEDULE 7	
CASH AT BANK	
Indian Overseas Bank A/c No:0041020000003024	61,947.50
State Bank of India A/c No:30854937833	9,562.00
	71,509.50



KMCT COLLEGE OF NURSING	
SCHEDULE TO PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED 31-03-2019	
	Amount
<u>SCHEDULE 8</u>	
<u>TUITION FEE</u>	
Special Fee	4,40,000.00
Tuition Fees	1,44,81,500.00
University Registration Fee	1,54,000.00
	1,50,75,500.00
<u>SCHEDULE 9</u>	
<u>OTHER INCOME</u>	
Hostel Admission Fee	11,000.00
Hostel Fee	7,67,900.00
Hostel Rent	19,77,500.00
Late Fee	450.00
Miscellaneous Income	17,800.00
Rent And Amenties Collection	41,400.00
	28,16,050.00
<u>SCHEDULE 10</u>	
<u>EDUCATIONAL MATERIALS & EXPENSES</u>	
Laboratory Expenses	91,320.00
Registration and Application	7,63,248.00
	8,54,568.00
<u>SCHEDULE 11</u>	
<u>ADMINISTRATIVE EXPENSES</u>	
Advertisement	54,768.00
Clinical Affiliation Fee	47,139.00
Donation & Charity	10,000.00
Electricity Charges	4,30,765.00
Examination Expenses	4,843.00
Fee Concession	12,800.00
Food and Accomodation	67,664.00
Frieght and Transportation	1,550.00
Insurance Premium	24,609.00
Miscellaneous Expenses	66,067.00
Postage and Telegram	10,186.00
Printing and Stationery	37,666.00
Refund of Fee	2,000.00
Rent,Rates and Taxes	11,65,407.00
Repaires and Maintenance	4,76,427.00
Security Charges	2,16,270.00



Subscription	60,338.00
Telephone Charges	16,471.00
Travelling Expenses	1,43,436.00
Vehicle Maintenance	600.00
	28,49,006.00
SCHEDULE 12	
<u>STAFF EXPENSES</u>	
Salary and Allowances	67,50,685.00
Employers Contribution to ESI	92,632.00
Employers Contribution to PF	93,078.00
Honorarium	93,025.00
Wages	2,18,672.00
	72,48,092.00
SCHEDULE 13	
<u>FINANCE CHARGES</u>	
Interest and Bank Charges	4,927.45
	4,927.45



KMCT COLLEGE OF NURSING

FA SCHEDULE FOR THE YEAR 2018-19

Assets	WDV as on 31.03.2018		Inter Transfer		Net WDV as on 01.04.2018		Addition		Disposal		Depreciation		Total	WDV as on 31.03.2019
	WDV as on 31.03.2018		In	Out	Net WDV as on 01.04.2018	Before 30.09.2018	After 30.09.2018	Rate	Amount					
KMCT COLLEGE OF NURSING														
Air Conditioner	5,930.00				5,930.00	-	-	15%	890.00			5,930.00	5,930.00	5,040.00
Building	2,69,36,684.00				2,69,36,684.00	-	-	10%	26,93,668.00			2,69,36,684.00	2,69,36,684.00	2,42,43,016.00
College Bus- KL-57-H-6632	7,58,083.00				7,58,083.00	-	-	15%	1,13,712.00			7,58,083.00	7,58,083.00	6,44,371.00
Computer And Accessories	14,369.00				14,369.00	-	2,27,924.00	40%	51,332.00			2,42,293.00	2,42,293.00	1,90,961.00
Electrical Fittings	9,83,281.00				9,83,281.00	-	14,862.00	10%	99,071.00			9,98,143.00	9,98,143.00	8,99,072.00
Fax Machine	3,135.00				3,135.00	-	-	15%	470.00			3,135.00	3,135.00	2,665.00
Furniture And Fittings	16,42,857.00				16,42,857.00	-	62,218.00	10%	1,67,397.00			17,05,075.00	17,05,075.00	15,37,678.00
Gas Fitting	556.00				556.00	-	-	15%	83.00			556.00	556.00	473.00
Laboratory Equipments	1,63,698.00				1,63,698.00	-	-	15%	24,555.00			1,63,698.00	1,63,698.00	1,39,143.00
Land Development	1,80,738.00				1,80,738.00	-	-	0%	-			1,80,738.00	1,80,738.00	1,80,738.00
Library books	3,186.00				3,186.00	-	25,710.00	40%	6,416.00			28,896.00	28,896.00	22,480.00
Lift	8,78,484.00				8,78,484.00	-	-	15%	1,31,773.00			8,78,484.00	8,78,484.00	7,46,711.00
Matress and Pillows	13,927.00				13,927.00	-	-	10%	1,393.00			13,927.00	13,927.00	12,534.00
Printer	75,517.00				75,517.00	-	-	15%	11,328.00			75,517.00	75,517.00	64,189.00
Projector	90,822.00				90,822.00	-	-	15%	13,623.00			90,822.00	90,822.00	77,199.00
Pump Set	19,163.00				19,163.00	-	-	15%	2,874.00			19,163.00	19,163.00	16,289.00
Refrigerator	1,906.00				1,906.00	-	-	15%	286.00			1,906.00	1,906.00	1,620.00
Security Camera - CCTV	25,276.00				25,276.00	-	-	15%	3,791.00			25,276.00	25,276.00	21,485.00
Telephone	11,858.00				11,858.00	-	-	15%	1,779.00			11,858.00	11,858.00	10,079.00
Television	18,700.00				18,700.00	-	-	15%	2,805.00			18,700.00	18,700.00	15,895.00
Time Attendance Recorder	7,111.00				7,111.00	-	-	15%	1,067.00			7,111.00	7,111.00	6,044.00
UPS	70,929.00				70,929.00	-	-	15%	10,639.00			70,929.00	70,929.00	60,290.00
Water cooler	22,525.00				22,525.00	-	-	15%	3,379.00			22,525.00	22,525.00	19,146.00
Water Purifier	22,405.00				22,405.00	-	-	15%	3,361.00			22,405.00	22,405.00	19,044.00
Water Tank	25,575.00				25,575.00	-	-	10%	2,558.00			25,575.00	25,575.00	23,017.00
Grand Total	3,19,76,715.00				3,19,76,715.00	-	3,30,714.00		33,48,250.00			3,23,07,429.00	3,23,07,429.00	2,89,59,179.00

