

BALANCESHEET FOR THE YEAR 01.04.2021 TO 31.03.2022

0.00

**KAUSHALYA KUNDAN PROGRESSIVE MEDICAL
HOSPITAL & RESEARCH CENTRE, LUDHIANA
PROFIT AND LOSS ACCOUNT FOR THE YEAR 01.04.2021 TO 31.03.2022**

EXPENDITURE	AMOUNT (Rs.)	INCOME	AMOUNT (Rs.)
Admission Fee A/c	7200.00	Admission/ Tutuon Fee	9864411.00
Affiliation Fee	147000.00	Bank Interest Recd	44402.00
Annual Culture Fund	8040.00	Conduction of Exam of Police	16500.00
APPROVAL FEE	27000.00	Interest on fdr	1179895.00
Approval Fee Bed Learnir	40500.00	Interest on Itax Refund	9871.00
Audio Visual St Activity Fi	8830.00		
Bank Charges	82.92		
Building Maintenance	30042.00		
C L O Charges	42994.00		
Common Room Student /	8095.00		
CONTINUATION FEE	35400.00	Loss C/f	42650.32
Cycle and Scooter Chgs S	15960.00		
Depreciation A/c	1189152.00		
Drawing Board	17000.00		
Electricity	256300.00		
Examination Exps	184873.00		
Examination Fee	923440.00		
Extension of Affiliation	13500.00		
Fees and Taxes	12750.00		
Fees & Taxes	2000.00		
General Expenses	5234.40		
General Maintenance	18369.00		
General Maint. Student A	81634.00		
Generator Fuel	1000.00		
Identity Card	5000.00		
Inspection Fees	19600.00		
Journals	697.00		
Library Fund	16988.00		
Magzine Charges	4343.00		
Medical Fund St Activity F	9220.00		
NCC/NSS ACTIVITY	4355.00		
News Paper & Periodicals	3425.00		
Postage & Stamps	1101.00		
Printing & Stationery	12060.00		
PSBTE&IT EXP.	66260.00		
Recreation	8965.00		
REFUNDABLE SECURIT	6916.00		
REGISTRATION FEE	254500.00		
Repair & Maintaince	632689.00		
Salary to Staff	6382656.00		
Stationery Charges St Ac	8420.00		
STUDENT CHAPTER	5000.00		
Student Fund A/c 5663	80266.00		
Telephone Expenses	43298.00		
Toll Tax	100.00		
Travelling Expenses	245.00		
Veli Dictory Fund	5900.00		
15 % FIP & EDU TOUR	71398.00		
20 % General Maint	121441.00		
20 % Misc Exps.	116796.00		
45 % on Upgradation	199694.00		
	<u>11157729.32</u>	0.00	<u>11157729.32</u>



PROVISIONS & PAYABLES**ANNEXURE B**

PARTICULARS	AMOUNT (Rs.)
Fee Payable Punjab University	260075.00
Refundable Security	60000.00
Telephone Exps Payable	2040.00
Electricity Payable	4130.00
Salary Payable	1177777.00
Cheques issued not cleared	136732.00
Admission Fee Refundable	140304.00
	1781058.00

LOANS AND ADVANCES**ANNEXURE D**

PARTICULARS	AMOUNT (Rs.)
Electricity Security	51900.00
Fdr Director Tech Edu & Indl Training Chd	2953570.00
Fdr Ncte	1846044.00
Fdr of Refundable Security	60000.00
Fdr Refundable Security Student Activity	15960.00
Fdr Registrar Punjab University	685184.00
FDRS	9368875.13
Fdr Society	900417.60
FDR SOCIETY NEW	1800000.00
Tds 11-12	187659.00
TDS 12-13	42871.00
Tds 13-14	7712.00
Tds 14-15	127043.00
T.D.S. (2005-2006)	52626.00
T.D.S. (2007-2008)	27043.00
Tds (2008-2009)	77609.00
Tds (2009-2010)	81374.00
T.D.S. (2010-11	110746.00
TDS 2015-16	154707.00
Tds 2017-18	130108.00
Tds 2018-19	116166.00
Tds 20-21	70091.75
TDS 21-22	109319.28
Telephone Security	2000.00
Fee Receivable From Board Pharmacy	199650.00
	19178675.76

CASH AND BANK BALANCE**ANNEXURE E**

PARTICULARS	AMOUNT (Rs.)
Cash in Hand	76008.81
Punjab and Sind Bank A/c 5663 St.Act.Fund	16712.64
Punjab & Sind Bank A/c 12994	60000.00
Punjab & Sind Bank A/c 5611(P.I. Ignou)	2457.88
Punjab & Sind Bank A/c 5612	1318.88
Punjab & Sind Bank A/c 5613	256581.97
Punjab & Sind Bank A/c 5664	149.18
Punjab & Sind Bank (A/c No. 5614)	22447.47
Punjab & Sind Bank (A/c No. 5615)	4003.85
Punjab & Sind Bank (A/c No. 5616)	2638.00
State Bank of India A/c 9055	104141.28
	470451.15
	546459.96



**KAUSHALYA KUNDAN PROGRESSIVE MEDICAL
HOSPITAL & RESEARCH CENTRE, LUDHIANA**

DEPRECIATION CHART OF FIXED ASSETS AS ON 31.03.2022

ANNEXURE C

Particulars	WDV As on 01.04.2021	Addition Before 30.09	Addition After 30.09	Total	Rate of Dep.	Depreciation	WDV as on 31.03.2022
Building II	9148790.00	0.00	0.00	9148790.00	0.10	914879.00	8233911.00
Land	1951615.00	0.00	0.00	1951615.00	0.10	0.00	1951615.00
Computer	48820.00	0.00	49000.00	97820.00	0.40	29328.00	68492.00
Block Furniture & Fixture							
Almirah	211479.00	0.00	0.00	211479.00	0.10	21148.00	190331.00
Beds	6262.00	0.00	0.00	6262.00	0.10	626.00	5636.00
Drawing Boards	14997.00	0.00	0.00	14997.00	0.10	1500.00	13497.00
Furniture	22408.00	17700.00	0.00	40108.00	0.10	4011.00	36097.00
Library Books	551875.00	0.00	15138.00	567013.00	0.10	55944.00	511069.00
Educational Charts	5579.00	0.00	0.00	5579.00	0.10	697.00	4882.00
Office Equipments	17281.00	0.00	0.00	17281.00	0.10	1728.00	15553.00
Table tennis	4442.00	0.00	0.00	4442.00	0.10	444.00	3998.00
teaching Aids	477.00	0.00	0.00	477.00	0.10	48.00	429.00
Sports	1676.00	0.00	0.00	1676.00	0.10	168.00	1508.00
Audio visual	5984.00	0.00	0.00	5984.00	0.10	598.00	5386.00
Refrigerator	12853.00	0.00	0.00	12853.00	0.10	1285.00	11568.00
T.V.	3615.00	0.00	0.00	3615.00	0.10	362.00	3253.00
Water Cooler & Purifier	31520.00	0.00	0.00	31520.00	0.10	3152.00	28368.00
Workshop	30339.00	0.00	0.00	30339.00	0.10	3034.00	27305.00
common room	8008.00	0.00	0.00	8008.00	0.10	801.00	7207.00
DVD	338.00	0.00	0.00	338.00	0.10	34.00	304.00
Airtel dish	501.00	0.00	0.00	501.00	0.10	50.00	451.00
Photostat Machine	15847.00	0.00	0.00	15847.00	0.10	1585.00	14262.00
Invertor & Battery	23440.00	0.00	0.00	23440.00	0.10	2344.00	21096.00
Gyser	3453.00	0.00	0.00	3453.00	0.10	345.00	3108.00
Block Plant & Machinery							
Air Conditioner	8486.00	0.00	0.00	8486.00	0.15	1273.00	7213.00
Fan	37513.00	0.00	0.00	37513.00	0.15	5627.00	31886.00
Car	33469.00	0.00	0.00	33469.00	0.15	5020.00	28449.00
Tractor	0.00	640000.00	0.00	640000.00	0.15	96000.00	544000.00
College Equipments	8500.00	0.00	0.00	8500.00	0.15	1275.00	7225.00
Cycle	2281.00	25000.00	0.00	27281.00	0.15	4092.00	23189.00
Fire Extinguisher	7488.00	0.00	0.00	7488.00	0.15	1123.00	6365.00
Generator	6472.00	0.00	0.00	6472.00	0.15	971.00	5501.00
Hospital Instruments	14957.00	0.00	0.00	14957.00	0.15	2244.00	12713.00
Laboratory Equipments	39414.00	0.00	1180.00	40594.00	0.15	6000.00	34594.00
CCTV	21741.00	0.00	0.00	21741.00	0.15	3261.00	18480.00
LCd Projector	4409.00	0.00	0.00	4409.00	0.15	661.00	3748.00
Microwave	2261.00	0.00	0.00	2261.00	0.15	339.00	1922.00
Models	2806.00	0.00	0.00	2806.00	0.15	421.00	2385.00
Sewing Machine	19830.00	0.00	0.00	19830.00	0.15	2975.00	16855.00
Physiotherapy Apparatus	1275.00	0.00	0.00	1275.00	0.15	191.00	1084.00
Transformers	286.00	0.00	0.00	286.00	0.15	43.00	243.00
Washing Machine	25358.00	0.00	56900.00	82258.00	0.15	8071.00	74187.00
Attendance Machine	7902.00	0.00	0.00	7902.00	0.15	1185.00	6717.00
X-Ray machine	12979.00	0.00	0.00	12979.00	0.15	1947.00	11032.00
ITI Equipments	15478.00	0.00	0.00	15478.00	0.15	2322.00	13156.00
	12394504.00	682700.00	122218.00	13199422.00		1189152.00	12010270.00



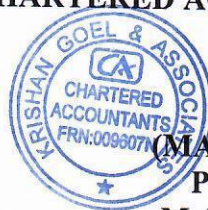


AUDITOR'S REPORT

We have audited the attached Balance Sheet of M/S KAUSHALYA KUNDAN MEDICAL HOSPITAL & RESEARCH CENTRE, Gokal Road, Chowk Kesar Ganj, Ludhiana as at 31st March, 2023 and also annexed Profit & Loss Account for the year ended on that date and report that :-

- a) We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit.
- b) In our opinion, proper books of account as required by law have been kept by the firm, so far as appears from our examination of the books.
- c) The balance sheet and profit & loss account dealt with by this report are in agreement with the books of account.
- d) In our opinion and to the best of our information and according to the explanations given to us, the said accounts give a true and fair view :-
 - i) In the case of Balance Sheet of the state of affairs of the firm as at 31st March, 2023.
 - ii) In the case of Profit & Loss Account of the Loss for the year ended on that date.

For KRISHAN GOEL & ASSOCIATES
CHARTERED ACCOUNTANTS



(MANOJ JAIN)
PARTNER
M. NO. 091621

PLACE : LUDHIANA
DATE : 31.07.2023

BALANCESHEET FOR THE YEAR 01.04.2022 TO 31.03.20230.00

Completed for books & Acct



**KAUSHALYA KUNDAN PROGRESSIVE MEDICAL
HOSPITAL & RESEARCH CENTRE, LUDHIANA
PROFIT AND LOSS ACCOUNT FOR THE YEAR 01.04.2022 TO 31.03.2023**

EXPENDITURE	AMOUNT (Rs.)	INCOME	AMOUNT (Rs.)
15 % FIP & EDU TOUR	65700.00	Admission/ Tutuon Fee	9042850.00
20 % General Maint	87599.98	Bank Interest Recd	22600.00
20 % Misc Exps.	87600.00	Conduction of Exam of Police	208202.35
45 % on Upgradation	197100.00	Interest on fdr	956303.00
Insurance	10292.00	Interest on Itax Refund	5598.25
Affiliation Fee	101059.00	previous year fee recd from board	132600.00
Annual Culture Fund	8040.00		
APPROVAL FEE	15000.00		
Audio Visual St Activity F	8040.00		
Advertisement	27876.00		
Bank Charges	1759.32	Loss C/f	7812.13
Building Maintenance	12450.00		
Common Room Student /	8040.00		
CONTINUATION FEE	9830.00		
Co-Ordinator Tctvh	21033.00		
Cycle and Scooer Chgs S	15960.00		
Depreciation A/c	1083562.00		
Lab consumables	15960.00		
Electricity	260155.00		
Examination Exps	310414.00		
Examination Fee	558410.00		
External Examiner fee	13470.00		
Fees & Taxes	298788.70		
General Expenses	10746.94		
General Maint. Student A	80039.98		
General Maintenance	37500.00		
Identity Card	3960.00		
Journals	392.00		
Library Fund	15960.00		
Magzine Charges	3960.00		
Medical Fund St Activity F	8040.00		
NCC/NSS ACTIVITY	3960.00		
News Paper & Periodicals	2288.00		
Postage & Stamps	455.00		
Printing & Stationery	1955.00		
Reimburment of exps.	8260.00		
Recreation	8160.00		
REFUNDABLE SECURIT	7980.00		
REGISTRATION FEE	80204.16		
Repair & Maintaince	1227625.65		
Salary to Staff	5478512.00		
Stationery Charges St Act	8040.00		
Student Fund A/c 5663	79800.00		
STUDENT CHAPTER	4200.00		
Telephone Expenses	59347.00		
Youth Festival	20000.00		
Travelling Expenses	2481.00		
Veli Dictory Fund	3960.00		
	<u>10375965.73</u>	0.00	<u>10375965.73</u>



PROVISIONS & PAYABLES**ANNEXURE B**

PARTICULARS	AMOUNT (Rs.)
Refundable Security	60000.00
Salary Payable	727404.00
Cheques issued not cleared	156000.00
Admission Fee Refundable	583104.00
	1526508.00

LOANS AND ADVANCES**ANNEXURE D**

PARTICULARS	AMOUNT (Rs.)
Electricity Security	51900.00
Fdr Director Tech Edu & Indl Training Chd	2953570.00
Fdr Ncte	1846044.00
Fdr of Refundable Security	60000.00
Fdr Refundable Security Student Activity	15960.00
Fdr Registrar Punjab University	1185723.00
FDRS	9538109.13
Fdr Society	900417.60
FDR SOCIETY NEW	1800000.00
Tds 11-12	187659.00
TDS 12-13	42871.00
Tds 13-14	7712.00
Tds 14-15	127043.00
T.D.S. (2005-2006)	52626.00
T.D.S. (2007-2008)	27043.00
Tds (2008-2009)	77609.00
Tds (2009-2010)	81374.00
T.D.S. (2010-11	110746.00
TDS 2015-16	154707.00
Tds 2017-18	130108.00
Tds 2018-19	116166.00
Tds 22-23	99794.00
TDS 21-22	109319.28
Telephone Security	2000.00
Fee Receivable From Board Pharmacy	54450.00

19732951.01

CASH AND BANK BALANCE**ANNEXURE E**

PARTICULARS	AMOUNT (Rs.)
Cash in Hand	157805.81
Punjab and Sind Bank A/c 5663 St.Act.Fund	17565.74
Punjab & Sind Bank A/c 12994	59973.00
Punjab & Sind Bank A/c 5611(P.I. Ignou)	2528.88
Punjab & Sind Bank A/c 5612	1355.88
Punjab & Sind Bank A/c 5613	443160.32
Punjab & Sind Bank A/c 5664	683.28
Punjab & Sind Bank (A/c No. 5614)	39248.97
Punjab & Sind Bank (A/c No. 5615)	8728.25
Punjab & Sind Bank (A/c No. 5616)	2715.00
State Bank of India A/c 9055	173650.45
	749609.77
	907415.58



**KAUSHALYA KUNDAN PROGRESSIVE MEDICAL
HOSPITAL & RESEARCH CENTRE, LUDHIANA**

DEPRECIATION CHART OF FIXED ASSETS AS ON 31.03.2023

ANNEXURE C

Particulars	WDV As on 01.04.2022	Addition Before 30.03	Addition After 30.09	Total	Rate of Dep.	Depreciation	WDV as on 31.03.2023
Building II	8233911.00	0.00	0.00	8233911.00	0.10	823391.00	7410520.00
Land	1951615.00	0.00	0.00	1951615.00	0.10	0.00	1951615.00
Computer	68492.00	0.00	0.00	68492.00	0.40	29328.00	39164.00
Block Furniture & Fixture							
Almirah	190331.00	0.00	0.00	190331.00	0.10	19033.00	171298.00
Beds	5636.00	0.00	0.00	5636.00	0.10	564.00	5072.00
Drawing Boards	13497.00	0.00	0.00	13497.00	0.10	1350.00	12147.00
Furniture	36097.00	0.00	0.00	36097.00	0.10	3610.00	32487.00
Library Books	511069.00	30550.00	0.00	541619.00	0.10	55944.00	485675.00
Educational Chart	4882.00	0.00	0.00	4882.00	0.10	697.00	4185.00
Office Equipments	15553.00	0.00	0.00	15553.00	0.10	1555.00	13998.00
Table tennis	3998.00	0.00	0.00	3998.00	0.10	400.00	3598.00
teaching Aids	429.00	0.00	0.00	429.00	0.10	43.00	386.00
Sports	1508.00	0.00	0.00	1508.00	0.10	151.00	1357.00
Audio visual	5386.00	0.00	0.00	5386.00	0.10	539.00	4847.00
Refrigerator	11568.00	0.00	0.00	11568.00	0.10	1157.00	10411.00
T.V.	3253.00	0.00	0.00	3253.00	0.10	325.00	2928.00
Water Cooler & Pu	28368.00	0.00	0.00	28368.00	0.10	2837.00	25531.00
Workshop	27305.00	0.00	0.00	27305.00	0.10	2730.00	24575.00
common room	7207.00	0.00	0.00	7207.00	0.10	721.00	6486.00
DVD	304.00	0.00	0.00	304.00	0.10	30.00	274.00
Airtel dish	451.00	0.00	0.00	451.00	0.10	45.00	406.00
Photostat Machine	14262.00	0.00	0.00	14262.00	0.10	1426.00	12836.00
Invertor & Battery	21096.00	0.00	0.00	21096.00	0.10	2110.00	18986.00
Gyser	3108.00	0.00	0.00	3108.00	0.10	311.00	2797.00
Block Plant & Machinery							
Air Conditioner	7213.00	0.00	0.00	7213.00	0.15	1082.00	6131.00
Fan	31886.00	0.00	0.00	31886.00	0.15	4783.00	27103.00
Car	28449.00	0.00	0.00	28449.00	0.15	4267.00	24182.00
Tractor	544000.00	0.00	0.00	544000.00	0.15	81600.00	462400.00
College Equipmen	7225.00	0.00	0.00	7225.00	0.15	1084.00	6141.00
Cycle	23189.00	0.00	0.00	23189.00	0.15	3478.00	19711.00
Fire Extinguisher	6365.00	65800.00	0.00	72165.00	0.15	10825.00	61340.00
Generator	5501.00	0.00	0.00	5501.00	0.15	825.00	4676.00
Hospital Instrumen	12713.00	0.00	0.00	12713.00	0.15	1907.00	10806.00
Laboratory Equipm	34594.00	82128.00	33291.00	150013.00	0.15	6000.00	144013.00
CCTV	18480.00	0.00	0.00	18480.00	0.15	2772.00	15708.00
LCd Projector	3748.00	0.00	0.00	3748.00	0.15	562.00	3186.00
Microwave	1922.00	0.00	0.00	1922.00	0.15	288.00	1634.00
Models	2385.00	0.00	0.00	2385.00	0.15	358.00	2027.00
Sewing Machine	16855.00	0.00	0.00	16855.00	0.15	2528.00	14327.00
Physiotherapy App	1084.00	0.00	0.00	1084.00	0.15	163.00	921.00
Transformers	243.00	0.00	0.00	243.00	0.15	36.00	207.00
Washing Machine	74187.00	0.00	0.00	74187.00	0.15	8071.00	66116.00
Attendance Machi	6717.00	0.00	0.00	6717.00	0.15	1008.00	5709.00
X- Ray machine	11032.00	0.00	0.00	11032.00	0.15	1655.00	9377.00
ITI Equipments	13156.00	0.00	0.00	13156.00	0.15	1973.00	11183.00
	12010270.00	178478.00	33291.00	12222039.00		1083562.00	11138477.00

