Consolidated extract of expenditure for purchase of books and journals during the last five years duly attested by Finance Officer provide Audited Statement highlighting the expenditure for purchase of books and journal library resources for the year

2016-17, 2017-18 , 2018-19 and 2019-20, 2020-21."

ANNEXURE-5

# EXPENDITURE ON PURCHASE OF BOOK & JOURNALS

| FINANCIAL YEAR | LIBRARY BOOK | SUBSCRIPTION & JOURNALS | NEWSPAPER & PERIODICALS | TOTAL |
|---|---|---|---|---|
| 2016-2017 | 3506890 | | | 3506890 |
| 2017-2018 | 773708 | | | 773708 |
| 2018-2019 | 2559276 | | 15542 | 2574818 |
| 2019-2020 | 2103925 | 717344 | | 2821269 |
| 2020-2021 | 188726 | 778419 | 12010 | 979155 |
| | | | | **10655840** |

Dr. K. GEORGE VARGHESE
PRINCIPAL
Pushpagiri College of Dental Sciences

| EXPENDITURE | CURRENT YEAR 2020-21 | INCOME | CURRENT YEAR 2020-21 |
|---|---|---|---|
| Legal & Statutory Expense | | | |
| Administration Charge-Nss | 1,500.00 | | |
| Implantology Course Expense | 70,495.00 | | |
| Annual Administration Fee | 15,43,700.00 | | |
| Examination Fees | 1,13,390.00 | | |
| Inspection & Dental Council Expenses | 5,01,500.00 | | |
| Kuhs -Kerala University Of Health Science | 1,77,520.00 | | |
| University & Affiliation Charges Paid | 4,19,400.00 | | |
| Penalty For Water Charge | 1,398.00 | | |
| Registration & Renewal Fees | 5,000.00 | | |
| Building Tax | 1,72,518.00 | | |
| Electrical Inspection Fee | 31,535.00 | | |
| | | | |
| Purchases | | | |
| Bio Medical Consumables | 310.00 | | |
| Cleaning & House Keeping Materials | 2,35,894.00 | | |
| Dental Item Purchase | 43,05,617.00 | | |
| Dental Material Purchase | 24,74,539.00 | | |
| Electrical Item Purchased | 3,12,316.00 | | |
| General Items Purchase | 2,17,169.00 | | |
| Lab & Dental Items Purchase | 6,05,668.00 | | |
| Surgical Item Purchased | 31,85,103.62 | | |
| | | | |
| Administration and Office Expenses | | | |
| Computer Stationary | 2,87,083.13 | | |
| Insurance Premium Paid | 5,594.00 | | |
| Journals & Periodicals | 7,78,419.00 | | |
| L P G Gas | 24,329.00 | | |
| Legal & Professional Charges | 39,100.00 | | |
| Newspaper,Books & Periodicals | 12,010.00 | | |
| Postage & Telephone | 6,183.00 | | |
| Printing & Stationery | 2,69,925.00 | | |
| Printing Charges | 1,78,845.00 | | |
| Reward For Projects | 40,000.00 | | |
| Travelling Expenses | 1,24,869.00 | | |
| | | | |
| Repairs and Maintanence | | | |
| General Maintenance | 2,97,495.00 | | |
| Medicity & Premise Maintenance | 6,300.00 | | |
| Repairs & Maintenance | 3,74,059.00 | | |
| Repairs Of Building | 5,58,281.00 | | |
| Service & Maintenance | 48,341.00 | | |
| AMC-Service Contract | 3,22,395.00 | | |

Dr. ... PRINCIPAL
Pushpagiri College of Dental Sciences

Schedule - 1

Fixed Asset

| Particulars | Rate of Depreciation | Book Value as on 31.03.2020 | Addition During the Year | | Book Value as on 31.03.2021 | Depreciation | WDV as on 31.03.2021 |
|---|---|---|---|---|---|---|---|
| | | | More than 180 days | Less than 180 days | | | |
| | | 3,75,00,000.00 | | - | 3,75,00,000.00 | - | 3,75,00,000.00 |
| Land- Dental college | 10% | 26,17,331.00 | | - | 26,17,331.00 | 2,61,733.10 | 23,55,597.90 |
| Hostel | 10% | 2,74,00,786.72 | | - | 2,74,00,786.72 | 27,40,078.67 | 2,46,60,708.05 |
| Dental College | 10% | 8,74,502.20 | | - | 8,74,502.20 | 87,450.22 | 7,87,051.98 |
| Dental Clinic Medicity | 10% | 1,54,507.82 | | - | 1,54,507.82 | 15,450.78 | 1,39,057.04 |
| Primary Health Centre | 10% | 21,26,380.95 | | - | 21,26,380.95 | 2,12,638.10 | 19,13,742.86 |
| Dental College Extension | 10% | 5,99,225.15 | 53,105.00 | - | 6,52,330.15 | 65,233.02 | 5,87,097.14 |
| Domestic Equipments -Medicity | 10% | 19,62,757.40 | | 15,300.00 | 19,78,057.40 | 1,96,275.74 | 17,81,781.66 |
| Furniture - Dental College | 15% | 8,52,526.99 | 17,500.00 | 2,955.00 | 8,72,981.99 | 1,30,504.05 | 7,42,477.95 |
| Domestic Equipment - Dental College | 15% | 95,05,272.64 | 1,78,527.00 | 12,43,815.00 | 1,09,27,614.64 | 14,52,569.95 | 94,75,044.69 |
| Machinery & Equipment -Dental College | 15% | 45,81,600.89 | - | - | 45,81,600.89 | 6,87,240.13 | 38,94,360.76 |
| Hospital Equipment & Machinery-Dental College | 10% | 68,79,468.36 | | - | 68,79,468.36 | 6,87,946.84 | 61,91,521.52 |
| Equipments- Dental College | 40% | 3,51,705.00 | 86,757.00 | 3,29,215.00 | 7,67,677.00 | 1,75,384.80 | 5,92,292.20 |
| Computers - Dental College | 10% | 1,44,71,459.71 | - | 1,88,726.00 | 1,46,60,185.71 | 14,47,145.97 | 1,32,13,039.74 |
| Library Books | | 10,98,77,524.85 | 3,35,889.00 | 17,80,011.00 | 11,19,93,424.85 | 81,59,651.36 | 10,38,33,773.49 |

For Pushpagiri Medical Society

Place: Thiruvalla

Date : 13-12-2021

O. THOMAS & CO. KOTTAYAM-2 FRN 004412S CHARTERED ACCOUNTANTS

PUSHPAGIRI MEDICAL SOCIETY (Reg. No.P.71/92) TVLA

PRINCIPAL

Pushpagiri College of Dental Sciences

Phone: OFF: 0481-2563638.
O. THOMAS & CO.
CHARTERED ACCOUNTANTS
E-Mail: othomas.co@gmail.com

KOTTAYAM-686 002
Date: 18-12-2021

## INDEPENDENT AUDITOR'S REPORT

We have audited the Balance Sheet of the **M/s. PUSHPAGIRI COLLEGE OF DENTAL SCIENCES**, Tiruvalla as at **31st March, 2021** and also the Income and Expenditure Account for the year ended on that date annexed thereto. These financial statements are the responsibility of the Management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our Audit in accordance with auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit also includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by the management, as well as evaluating the overall financial statement presentation.

### Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with the ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers the internal control relevant to the Association's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Association's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by the Management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

PUSHPAGIRI COLLEGE OF DENTAL SCIENCES * MEDICITY * TIRUVALLA-1 *

Dr. K. GEORGE VARGHESE
PRINCIPAL
Pushpagiri College of Dental Sciences

Phone: OFF: 0481-2563638.
**O. THOMAS & CO.**
**CHARTERED ACCOUNTANTS**
E-Mail: othomas.co@gmail.com

KOTTAYAM-686 002
Date: 21-11-2020

# INDEPENDENT AUDITOR'S REPORT

## PUSHPAGIRI MEDICAL SOCIETY, THIRUVALLA

We have audited the consolidated Balance Sheet of the **M/s. PUSHPAGIRI MEDICAL SOCIETY, THIRUVALLA (Unit I, Unit II & Unit III)** as at 31st March, 2020 and also the Income and Expenditure Account for the year ended on that date annexed thereto. These financial statements are the responsibility of the Management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our Audit in accordance with auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit also includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by the management, as well as evaluating the overall financial statement presentation.

### Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with the ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers the internal control relevant to the Association's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Association's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by the Management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

PUSHPAGIRI COLLEGE OF DENTAL SCIENCES ★ TIRUVALLA-7 ★ PUSHPAGIRI MEDICITY

| Particulars | | | Book Value as on 31.03.2019 | Addition During the Year | | Book Value as on 31.03.2019 | Depreciation | WDV as on 31.03.2020 |
|---|---|---|---|---|---|---|---|---|
| | | | | More than 180 days | Less than 180 days | | | |
| **SCHEDULE E 5 - COMPUTERS 60%** | | | | | | | | |
| Computers - Hospital | | | 80,23,447.42 | 17,90,738.49 | 19,98,364.69 | 1,18,12,550.60 | 39,25,674.36 | 78,86,876.23 |
| Computer Software | | | 7,20,520.00 | 5,74,750.00 | 2,68,155.00 | 15,63,425.00 | 5,18,108.00 | 10,45,317.00 |
| Computers - Dental College | | | 3,67,371.00 | 2,18,804.00 | | 5,86,175.00 | 2,34,470.00 | 3,51,705.00 |
| Computers - Pharmacy College | | | 2,32,494.72 | 7,27,175.00 | | 9,59,669.72 | 3,83,867.89 | 5,75,801.83 |
| Computers - Medical College | | | 23,808.00 | 14,000.00 | | 37,808.00 | 15,123.20 | 22,684.80 |
| Total | | | 93,67,641.14 | 33,25,467.49 | 22,66,519.69 | 1,49,59,628.32 | 50,77,243.45 | 98,82,384.87 |

| Particulars | | | Book Value as on 31.03.2019 | Addition During the Year | | Book Value as on 31.03.2019 | Depreciation | WDV as on 31.03.2020 |
|---|---|---|---|---|---|---|---|---|
| | | | | More than 180 days | Less than 180 days | | | |
| **SCHEDULE E 6 - MOTOR VEHICLE 10%** | | | | | | | | |
| Motor Vehicles | | | 71,75,850.66 | 17,89,813.00 | 3,83,359.00 | 93,49,022.66 | 8,96,566.37 | 84,52,456.29 |
| Pharmacy College Bus | | | 18,16,416.90 | | | 18,16,416.90 | 1,81,641.69 | 16,34,775.21 |
| Total | | | 89,92,267.56 | 17,89,813.00 | 3,83,359.00 | 1,11,65,439.56 | 10,78,208.06 | 1,00,87,231.50 |

| Particulars | | | Book Value as on 31.03.2019 | Addition During the Year | | Book Value as on 31.03.2019 | Depreciation | WDV as on 31.03.2020 |
|---|---|---|---|---|---|---|---|---|
| | | | | More than 180 days | Less than 180 days | | | |
| **SCHEDULE E 7 - LIBRARY BOOKS 10%** | | | | | | | | |
| Dental College | | | 1,38,01,358.01 | 5,36,875.00 | 15,67,050.00 | 1,59,05,283.01 | 14,33,823.30 | 1,44,71,459.71 |
| Pharmacy College | | | 18,35,189.38 | 1,70,973.00 | 4,87,844.00 | 24,94,006.38 | 2,00,616.24 | 22,93,390.14 |
| Nursing College | | | 38,66,550.45 | 74,320.00 | | 39,40,870.45 | 3,94,087.05 | 35,46,783.41 |
| School Of Nursing | | | 1,74,321.14 | | | 1,74,321.14 | 17,432.11 | 1,56,889.03 |
| Allied College | | | 19,092.00 | | | 19,092.00 | 1,909.20 | 17,182.80 |
| Medical College | | | 6,10,64,129.96 | 18,39,307.00 | 6,17,965.00 | 6,35,21,401.96 | 62,90,343.70 | 5,72,31,058.26 |
| Total | | | 8,07,60,640.95 | 26,21,475.00 | 26,72,859.00 | 8,60,54,974.95 | 83,38,211.60 | 7,77,16,763.36 |

For O Thomas & Co.
Chartered Accountants

Place: Thiruvalla
Date: 16-11-2020

For Pushpagiri Medical Society

PUSHPAGIRI MEDICAL SOCIETY, THIRUVALLA

ANNEXURE VII - Expenditure

| Particulars | Hospital | Medical College | Dental College | Pharmacy College | Nursing College | Allied College | Research Centre | Grand Total |
|---|---|---|---|---|---|---|---|---|
| **SCHEDULE - O ADMINISTRATIVE EXPENSES** | | | | | | | | |
| Audit Fee & Others | 6,57,148.00 | - | - | - | - | - | 11,950.00 | 6,69,098.00 |
| FCRA Audit Fees | 32,400.00 | - | - | - | - | - | - | 32,400.00 |
| Insurance | 12,75,776.00 | 1,19,246.00 | - | 1,83,502.00 | 1,65,430.00 | - | - | 17,43,954.00 |
| LPG Expenses | 12,354.00 | 3,556.00 | 66,129.00 | 15,759.00 | - | - | - | 97,798.00 |
| Newspaper & Periodicals | 2,01,853.18 | - | - | - | - | - | - | 2,01,853.00 |
| Postage | 89,120.00 | 30,173.00 | 8,444.00 | 8,906.00 | 4,722.00 | 41.00 | 800.00 | 1,42,206.00 |
| Printing & Stationary | 62,05,123.57 | - | 4,05,885.00 | 1,52,380.00 | 17,573.00 | 680.00 | 4,650.00 | 67,86,292.00 |
| Subscription and Journals | - | 15,89,952.00 | 7,17,344.00 | 5,32,681.00 | 4,30,998.00 | - | - | 32,70,975.00 |
| Professional Charges | 49,39,246.00 | - | 6,000.00 | - | - | - | - | 49,45,246.00 |
| Travelling & Conveyance | 11,05,802.60 | 1,92,290.00 | 49,944.00 | 36,713.00 | 1,413.00 | 2,784.00 | - | 13,88,947.00 |
| ***Total*** | **1,45,18,823.35** | **19,35,217.00** | **12,53,746.00** | **9,29,941.00** | **6,20,136.00** | **3,505.00** | 17,400.00 | 1,92,78,769.00 |
| **SCHEDULE - P HOSPITAL RUNNING EXPENSES** | | | | | | | | |
| Birth & Death Registration | 2,29,100.00 | - | - | - | - | - | - | 2,29,100.00 |
| Lab Test Outsourced | 30,25,705.00 | - | - | - | - | - | - | 30,25,705.00 |
| Medical Record Digitization | 15,64,212.00 | - | - | - | - | - | - | 15,64,212.00 |
| Medicity Exp. | 5,75,630.00 | - | - | - | - | - | - | 5,75,630.00 |
| NABH Registration | 59,000.00 | - | - | - | - | - | - | 59,000.00 |
| Pollution Control & Water Analysis Expense | 1,85,332.00 | - | - | - | - | - | - | 1,85,332.00 |
| Refund of Collected Bills | 11,75,796.00 | - | - | - | - | - | - | 11,75,796.00 |
| Rent on Equipments | 6,12,277.00 | - | - | - | - | - | - | 6,12,277.00 |
| Research Exp. & Lab Purchases | 1,00,993.44 | - | - | - | - | - | - | 1,00,993.00 |
| Travel Allowance- RSBY | 5,100.00 | - | - | - | - | - | - | 5,100.00 |
| Laundry Expense | 21,26,125.00 | - | - | - | - | - | - | 21,26,125.00 |
| Waste Disposal Expenses | 9,95,293.00 | - | - | - | - | - | - | 9,95,293.00 |
| Room Maintenance | 6,000.00 | - | - | - | - | - | - | 6,000.00 |
| Sub Center Expense | 8,08,137.00 | - | - | - | - | - | - | 8,08,137.00 |
| ***Total*** | 1,14,68,700.44 | - | - | - | - | - | - | 1,14,68,700.00 |
| **SCHEDULE - Q DIETARY & MESS EXPENSES** | | | | | | | | |
| Dietary Expense Hospital | 1,11,88,691.00 | - | - | - | - | - | - | 1,11,88,691.00 |
| Dietary Expense Medicity | 1,88,073.00 | - | - | - | - | - | - | 1,88,073.00 |
| Mess Expense | - | 1,75,69,301.00 | 74,16,314.00 | 94,44,103.00 | 59,31,530.00 | - | - | 4,03,61,248.00 |
| ***Total*** | 1,13,76,764.00 | 1,75,69,301.00 | 74,16,314.00 | 94,44,103.00 | 59,31,530.00 | - | - | 5,17,38,012.00 |

**PUSHPAGIRI MEDICAL SOCIETY**
**THIRUVALLA**
*CONSOLIDATED BALANCE SHEET AS ON 31.03.2019*

| SOURCES OF FUNDS | Sch | Cur. F.Year 2018-19 Amount (Rs) | Prev. F.Year 2017-18 Amount (Rs) |
|---|---|---|---|
| Capital Fund | A | 27,15,23,770.20 | 27,15,23,770.20 |
| Reserves | B | 57,97,98,785.24 | 58,75,78,094.38 |
| Loans and Borrowings | C | 1,31,90,32,221.86 | 1,25,85,16,096.91 |
| Current Liabilities | D | 46,31,97,430.21 | 46,10,72,226.36 |
| **Total** | | **2,63,35,52,207.51** | **2,57,86,90,187.85** |

| APPLICATION OF FUNDS | Sch | Cur. F.Year 2018-19 Amount (Rs) | Prev. F.Year 2017-18 Amount (Rs) |
|---|---|---|---|
| Fixed Assests | E | 1,76,03,16,005.25 | 1,84,65,28,856.24 |
| Investments | F | 6,99,094.45 | 6,99,094.45 |
| Current Assets | G | 67,85,73,297.80 | 58,51,34,573.26 |
| Miscellaneous Expenditure & Loss | G-1 | 19,39,63,810.01 | 14,63,27,663.90 |
| **Total** | | **2,63,35,52,207.51** | **2,57,86,90,187.85** |

For, O.Thomas & Co.
Chartered Accountants

KOTTAYAM-2

For , Pushpagiri Medical Society

Place: Thiruvalla
Date : 16-09-2019

Rev. Fr. Jose Kallumalickal
Secretary
Pushpagiri Medical Society
Tiruvalla - 689 101, Kerala, India

**Notes:**

1. All assets are stated at net realisable
2. Sundry creditors & Sundry debtors are subject to confirmation
3. Stock is valued at lower of cost or net realisable value by the management
4. Previous year figures have been rescheduled

| Particulars | | | Book Value as on 31.03.2018 | Addition During the Year | | Book Value as on 31.03.2019 | Depreciation | WDV as on 31.03.2019 |
|---|---|---|---|---|---|---|---|---|
| | | | | More than 180 days | Less than 180 days | | | |
| **SCHEDULE E 6 - MOTOR VEHICLE 10%** | | | | | | | | |
| Motor Vehicles | | | 79,73,167.40 | | | 79,73,167.40 | 7,97,316.74 | 71,75,850.66 |
| Pharmacy College Bus | | | 20,18,241.00 | | | 20,18,241.00 | 2,01,824.10 | 18,16,416.90 |
| **Total** | | | **99,91,408.40** | - | - | **99,91,408.40** | **9,99,140.84** | **89,92,267.56** |

| Particulars | | | Book Value as on 31.03.2018 | Addition During the Year | | Book Value as on 31.03.2019 | Depreciation | WDV as on 31.03.2019 |
|---|---|---|---|---|---|---|---|---|
| | | | | More than 180 days | Less than 180 days | | | |
| SCHEDULE E 7 - LIBRARY BOOKS 10% | | | | | | | | |
| Dental College | | | 1,26,45,854.68 | 13,91,872.00 | 11,67,404.00 | 1,52,05,130.68 | 14,03,772.67 | 1,38,01,358.01 |
| Pharmacy College | | | 19,42,777.09 | 67,600.00 | 25,850.00 | 20,36,227.09 | 2,01,037.71 | 18,35,189.38 |
| Nursing College | | | 38,70,706.06 | - | 3,82,915.00 | 42,53,621.06 | 3,87,070.61 | 38,66,550.45 |
| School Of Nursing | | | 1,93,690.16 | | | 1,93,690.16 | 19,369.02 | 1,74,321.14 |
| Allied College | | | | - | 19,092.00 | 19,092.00 | - | 19,092.00 |
| Medical College | | | 6,52,18,310.40 | 6,79,054.00 | 17,56,502.00 | 6,76,53,866.40 | 65,89,736.44 | 6,10,64,129.96 |
| **Total** | | | **8,38,71,338.39** | **21,38,526.00** | **33,51,763.00** | **8,93,61,627.39** | **86,00,986.44** | **8,07,60,640.95** |

For O.Thomas & Co.
Chartered Accountants

For Pushpagiri Medical Society

Place: Thiruvalla
Date : 16-09-2019

Rev. Fr. Jose Kallumalickal
Secretary
Pushpagiri Medical Society
Tiruvalla - 689 101, Kerala, India

Dr. K. GEORGE VARGHESE
PRINCIPAL
Pushpagiri College of Dental Sciences

PUSHPAGIRI MEDICAL SOCIETY, THIRUVALLA

ANNEXURE IV - Expenditure

| Particulars | Hospital | Medical College | Dental College | Pharmacy College | Nursing College | Allied College | Research Centre | Nursing School | Total |
|---|---|---|---|---|---|---|---|---|---|
| **Schedule L - Salary & Allowances** | | | | | | | | | |
| Salary | 34,35,88,176.91 | 37,54,91,124.00 | 5,42,34,291.00 | 1,72,84,774.00 | 91,92,968.00 | | 8,55,000.00 | | 80,06,46,334.00 |
| Prof Charges | | 3,64,31,374.00 | | | | 8,83,767.00 | | | 3,73,15,141.00 |
| Sub Total | 34,35,88,176.91 | 41,19,22,498.00 | 5,42,34,291.00 | 1,72,84,774.00 | 91,92,968.00 | 8,83,767.00 | 8,55,000.00 | - | 83,79,61,475.00 |
| **Schedule M - Emoulments & Other Benefits** | | | | | | | | | |
| Stipend | | 10,51,23,737.00 | 57,09,145.00 | 34,59,713.00 | | | | | 11,42,92,595.00 |
| Remuneration | 46,680.00 | 3,99,884.00 | 2,91,185.00 | 1,60,100.00 | 35,951.00 | 54,450.00 | | | 9,88,250.00 |
| Incentives | 16,22,728.00 | 1,34,13,925.00 | 5,54,030.00 | | | | | | 1,55,90,683.00 |
| Leave Encashment | | 20,02,500.00 | | | | | | | 20,02,500.00 |
| PF | 2,81,68,897.00 | | | | | | | | 2,81,68,897.00 |
| ESI | 69,56,148.00 | | | | | | | | 69,56,148.00 |
| Gratuity Paid | 60,00,000.00 | | | | | | | | 60,00,000.00 |
| Professional Tax | 1,55,470.00 | | | | | | | | 1,55,470.00 |
| Contribution to Priest | 1,12,000.00 | | | | | | | | 1,12,000.00 |
| Travelling Allowance | 11,93,387.00 | | | | | | | | 11,93,387.00 |
| Satff Welfare Expense | 4,13,242.00 | | | | | | | | 4,13,242.00 |
| HR Training Expense | 1,27,794.00 | | | | | | | | 1,27,794.00 |
| Sub Total | 4,47,96,346.00 | 12,09,40,046.00 | 65,54,360.00 | 36,19,813.00 | 35,951.00 | 54,450.00 | - | - | 17,60,00,966.00 |
| **Schedule N - Purchase Items** | | | | | | | | | |
| Medicine | 16,44,03,276.84 | | | | | | | | 16,44,03,277.00 |
| Surgicals | 5,86,57,434.84 | | | | | | | | 5,86,57,435.00 |
| Lab | 4,55,18,013.35 | | | | | | | | 4,55,18,013.00 |
| X Ray | 48,41,705.70 | | | | | | | | 48,41,706.00 |
| Oxygen | 54,50,497.00 | | | | | | | | 54,50,497.00 |
| Cardiology Purchases | 3,15,85,530.95 | | | | | | | | 3,15,85,531.00 |
| Dental Purchase | 1,00,87,052.00 | | 5,52,772.00 | | | | | | 1,06,39,824.00 |
| Linen, Cloths Curtain etc. | 5,95,048.72 | | | | | | | | 5,95,049.00 |
| General Supplies | 12,57,256.11 | | 1,02,054.00 | | | | | | 13,59,310.00 |
| Stationery & Office Materials | 41,21,100.79 | | | | | | | | 41,21,101.00 |
| Computer Stationery | 11,62,073.55 | | | | | | | | 11,62,074.00 |
| Hardware/Tools | 15,77,710.47 | | | | | | | | 15,77,710.00 |
| Dialysis materials | 72,43,253.86 | | | | | | | | 72,43,254.00 |
| Electrical Items | 25,80,991.99 | | | | | | | | 25,80,992.00 |
| O T Store | 89,64,895.47 | | | | | | | | 89,64,895.00 |
| Bio Medical Consumables | 72,29,937.34 | | | | | | | | 72,29,937.00 |
| System Consumables | 16,44,389.97 | | | | | | | | 16,44,390.00 |
| Painting & Plumbing Materials | 22,55,509.05 | | | | | | | | 22,55,509.00 |
| Cleaning & Housekeeping | 1,02,33,008.14 | | | | | | | | 1,02,33,008.00 |
| Sub Total | 36,94,08,686.14 | - | 6,54,826.00 | - | - | - | - | - | 37,00,63,512.00 |
| **Schedule O - Administrative & Office Expenses** | | | | | | | | | |
| Audit Fee & Othrs | 10,42,235.00 | | | | | | | | 10,42,235.00 |
| FCRA Audit Fees | 17,700.00 | | | | | | | | 17,700.00 |
| Insurance | 8,52,870.00 | | | | 40,576.00 | | | | 8,93,446.00 |
| LPG Expenses | 18,204.00 | 11,236.00 | 78,087.00 | 15,909.00 | | | | | 1,23,436.00 |
| Newspaper & Periodicals | 1,90,599.36 | 10,782.00 | 15,542.00 | 75,784.00 | 22,555.00 | | | | 3,15,262.00 |
| Postage | 97,505.00 | 17,817.00 | 11,564.00 | 9,522.00 | 24,976.00 | 555.00 | | | 1,61,939.00 |
| Printing & Stationary | 57,75,641.30 | 42,170.00 | 4,60,602.00 | 5,88,321.00 | 3,276.00 | | | | 68,70,010.00 |
| Professional Charges | 29,16,312.00 | | 9,400.00 | | | | | | 29,25,712.00 |
| Travelling & Conveyance | 1,86,704.00 | 84,154.00 | 27,395.00 | 39,139.00 | 8,902.00 | 1,826.00 | | | 3,48,120.00 |
| Sub Total | 1,10,97,770.66 | 1,66,159.00 | 6,02,590.00 | 7,28,675.00 | 1,00,285.00 | 2,381.00 | - | - | 1,26,97,860.00 |

Rev. Fr. [illegible]
Secretary
Pushpagiri Medical Society
Tiruvalla - 689 101, Kerala, India

Phone: OFF: 0481-2563638.

**O. THOMAS & CO.**
**CHARTERED ACCOUNTANTS**
E-Mail: othomas.co@gmail.com

KOTTAYAM-686 002
Date: 28/09/2018

## INDEPENDENT AUDITOR'S REPORT

## PUSHPAGIRI MEDICAL SOCIETY, THIRUVALLA

We have audited the consolidated Balance Sheet of the **M/s. PUSHPAGIRI MEDICAL SOCIETY, THIRUVALLA (Unit I, Unit II & Unit III)** as at **31st March, 2018** and also the Income and Expenditure Account for the year ended on that date annexed thereto. These financial statements are the responsibility of the Management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our Audit in accordance with auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit also includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by the management, as well as evaluating the overall financial statement presentation.

### Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with the ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers the internal control relevant to the Association's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Association's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by the Management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

PUSHPAGIRI COLLEGE OF DENTAL SCIENCES * THIRUVALLA-1 * MEDICITY

O. THOMAS & CO. KOTTAYAM 2 FRN 004412S

Dr. K. GEORGE VARGHESE
PRINCIPAL
Pushpagiri College of Dental Sciences

| Particulars | Book Value as on 31.03.2017 | Addi During the Year | | Total | Depreciation | WDV as on 31.03.2018 |
|---|---|---|---|---|---|---|
| | | More than 180 days | Less than 180 days | | | |
| SCHEDULE E 6 - LIBRARY BOOKS 10% | | | | | | |
| Dental College | 1,31,91,274.09 | - | 7,73,708.00 | 1,39,64,982.09 | 13,19,127.41 | 1,26,45,854.68 |
| Pharmacy College | 13,14,557.43 | 8,25,286.00 | 16,918.00 | 21,56,761.43 | 2,13,984.34 | 19,42,777.09 |
| Nursing College | 36,78,079.29 | 93,453.00 | 4,76,327.00 | 42,47,859.29 | 3,77,153.23 | 38,70,706.06 |
| School Of Nursing | 2,15,211.29 | | | 2,15,211.29 | 21,521.13 | 1,93,690.16 |
| Medical College | 6,00,10,565.89 | 1,10,72,659.00 | 12,43,408.00 | 7,23,26,632.89 | 71,08,322.49 | 6,52,18,310.40 |
| Total | 7,84,09,687.99 | 1,19,91,398.00 | 25,10,361.00 | 9,29,11,446.99 | 90,40,108.60 | 8,38,71,338.39 |

Rev. Fr. Jose Kallumalickal
Secretary
Pushpagiri Medical Society
Tiruvalla - 689 101, Kerala, India

# PUSHPAGIRI MEDICAL SOCIETY
# THIRUVALLA
## *CONSOLIDATED BALANCE SHEET*
## *AS ON 31.03.2017*

| *PREVIOUS YEAR Amount (Rs)* | *SOURCES OF FUNDS* | *SCHEDULES* | *CURRENT YEAR Amount (Rs)* |
|---|---|---|---|
| 271,523,770.20 | Capital Fund | A | 271,523,770.20 |
| 605,825,856.55 | Reserves | B | 596,221,771.20 |
| 1,160,705,729.88 | Loans and Borrowings | C | 1,341,599,402.67 |
| 341,917,608.94 | Current Liabilities | D | 343,897,176.73 |
| ***2,379,972,965.57*** | ***Total*** | | ***2,553,242,120.80*** |

| *PREVIOUS YEAR Amount (Rs)* | *APPLICATION OF FUNDS* | *SCHEDULES* | *CURRENT YEAR Amount (Rs)* |
|---|---|---|---|
| 1,867,607,991.30 | Fixed Assests | E | 1,889,463,547.74 |
| 699,094.45 | Investments | F | 699,094.45 |
| 387,802,279.91 | Current Assets | G | 567,212,124.57 |
| 123,863,599.91 | Miscellaneous Expenditure & Loss | G-1 | 95,867,354.05 |
| ***2,379,972,965.57*** | ***Total*** | | ***2,553,242,120.81*** |

For, O.Thomas & Co.
Chartered Accountants

O. THOMAS & CO. KOTTAYAM-2 FRN 004412S CHARTERED ACCOUNTANTS

Place: Thiruvalla
Date :23.09.2017

For , Pushpagiri Medical Society

PUSHPAGIRI MEDICAL SOCIETY (Reg. No. P.73/92) TIRUVALLA - 689 101

Rev. Dr. Shaji Mathews Vazhayil
Secretary
Pushpagiri Medical Society
Tiruvalla - 689 101, Kerala, India

**Notes:**

1. All assets are stated at net realisable value
2. Sundry creditors & Sundry debtors are subject to confirmation
3. Stock is valued at lower of cost or net realisable value by the management

| Particulars | Book Value as on 31.03.2016 | Addition During the Year | | Total | Depreciation | WDV as on 31.03.2017 |
|---|---|---|---|---|---|---|
| | | More than 180 days | Less than 180 days | | | |
| SCHEDULE E 6 - LIBRARY BOOKS 10% | | | | | | |
| Dental College | 1,10,81,852.88 | 28,92,835.00 | 6,14,055.00 | 1,45,88,742.88 | 13,97,468.79 | 1,31,91,274.09 |
| Pharmacy College | 12,01,043.48 | 2,26,187.01 | 30,050.00 | 14,57,280.48 | 1,42,723.05 | 13,14,557.43 |
| Nursing College | 29,11,116.77 | 11,75,638.00 | - | 40,86,754.77 | 4,08,675.48 | 36,78,079.29 |
| School Of Nursing | 2,39,123.66 | | | 2,39,123.66 | 23,912.37 | 2,15,211.30 |
| Medical College | 5,06,17,808.68 | 39,36,619.00 | 1,09,11,581.00 | 6,54,66,008.68 | 54,55,442.77 | 6,00,10,565.91 |
| Total | 6,60,50,945.47 | 82,31,279.01 | 1,15,55,686.00 | 8,58,37,910.47 | 74,28,222.45 | 7,84,09,688.03 |

| Particulars | Book Value as on 31.03.2016 | Addition During the Year | Capitalised | WDV as on 31.03.2017 |
|---|---|---|---|---|
| SCHEDULE E 7 - WORK IN PROGRESS | | | | |
| Dining Hall-Medicity | 82,14,176 | 15,86,904.00 | 98,01,080 | - |
| IT Office | 27,00,000 | 3,89,462.00 | 30,89,462 | - |
| Total | 1,09,14,176.00 | 19,76,366.00 | 1,28,90,542.00 | - |

O. THOMAS & CO. KOTTAYAM FRN 004412S CHARTERED ACCOUNTANTS

Shaji Mathew
Secretary
Pushpagiri Medical Society
Tiruvalla - 689 101, Kerala, India