

**INDIRA GANDHI MEMORIAL TRUST  
NELLIKUZHY, KOTHAMANGALAM**

**Indira Gandhi Institute of Dental Sciences  
Nellikuzhy , Kothamangalam**

**INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2024**

Expenditure	Rs	Rs	Income	Rs
To Opening Stock			By Bus Fees	15,556.00
Dental Materials & Instruments	156,928.00		" Collection From Clinic	5,208,034.00
Medicine	<u>63,707.77</u>		" Comprehensive Clinic	624,878.00
	220,635.77		" Establishment Fee	75,400.00
Add : Purchases during the year			" Fine	97,831.40
Dental Materials & Instruments	54,795.00		" Grant Received	49,500.00
Medicine	<u>(63,707.77)</u>		" Hostel Fee	13,902,118.20
	(8,912.77)		" Special Fee	16,850,050.00
Less : Closing Stock			" Students Welfare	1,113,431.00
Dental Materials & Instruments	211,723.00		" Tuition Fees	147,014,280.00
Medicine	<u>-</u>			
	211,723.00	-		
" Accomodation Expense		78,799.00		
" Affiliation Fee		1,941,850.00		
" Allowance		364,124.00		
" A M C		145,086.17		
" Cleaning Labour & Materials		166,420.00		
" Clinical Expenses		6,641,981.17		
" Clinical Training		625,250.00		
" Consultancy Charges		127,000.00		
" Convocation Expense		126,772.00		
" Dental Camp		22,435.00		
" Electricity Charges		1,980,159.00		
" Epf		1,100,613.00		
" Esi		272,502.00		
" Examination Expense		601,892.00		
" Fuel Expense		356,657.00		
" Gardening Expense		363,175.00		
" Hostel Expenses		1,579,287.00		
" Hostel Salary & Allowance		5,573,294.00		
" Inspection Expenses		1,975,955.00		
" Institution Tax		3,430.00		
" Insurance		33,000.00		
" Interest & Bank Charges		48,134.88		
" Internet Charges		19,739.00		
" Interns Stipend		2,604,723.00		
" Lab Expense		167,448.00		
" Labour Charges		590,805.00		
" Legal Expense		68,500.00		
" Loading & Unloading Expenses		23,500.00		
" Naac Expenses		2,170,493.00		
" Seminar & Conference		206,500.00		
" Newspaper Periodicals		20,830.00		
" Postage & Courier		27,205.00		
" Printing And Stationery		1,265,882.65		
" Refreshment Expenses		50,849.00		
" Remuneration		1,650,006.00		
" Repair & Maintenance- Building		1,334,857.00		
" Repair & Maintenance- Machineries		415,862.00		
" Repair & Maintenance- Computer & Fittings		515,868.00		
" Salary And Allowance		47,458,997.00		
" Staff Welfare		74,520.00		
" Software Expenses		153,640.00		
" Telephone Charges		117,949.00		
" Travelling Expense		242,029.00		
" Vehicle Expenses		82,210.00		
" Waste Disposal		75,068.00		
" Water Charges		56,445.00		
" Depreciation (As per schedule)		6,826,589.66		
" Excess of Income Over Expenditure		<u>94,602,747.07</u>		
<b>Total</b>		<b><u>184,951,078.60</u></b>	<b>Total</b>	<b><u>184,951,078.60</u></b>

Chairman: K.M.Pareeth

General Secretary: K.P.Shiyas

Treasurer: P.U. Shereena

For M/s Tomson & Associates,  
Chartered Accountants  
  
Place : Ernakulam  
Date : 17-09-2024  
C K Tomson B.Sc.,FCA  
M.No.024047

INDIRA GANDHI MEMORIAL TRUST  
NELLIKUZHY, KOTHAMANGALAM

Indira Gandhi Institute of Dental Sciences  
Nellikuzhy , Kothamangalam

BALANCE SHEET AS ON 31ST MARCH, 2024

Liabilities	Rs	Assets	Rs	Rs
<b>INDIRA GANDHI MEMORIAL TRUST</b>		<b>FIXED ASSETS</b>		
As per last Balance Sheet	32,669,243.00	(As per schedule)		26,641,780
Less: Net contribution To trust	(128,407,298.31)			
	(95,738,055.31)	<b>DEPOSITS &amp; ADVANCES</b>		
Add: Excess of Income Over Expenditure	94,602,747.07	Gas Deposit	3,000.00	
		Interest Suspense to Reliance Capital	9,791,141.72	
		KSEB	696,000.00	10,490,142
<b>LOANS &amp; ADVANCES</b>		<b>CURRENT ASSETS</b>		
Reliance Capital Ltd	31,854,334.00	Closing Stock:		
Reecco India Energy Pvt. Ltd	3,153,127.00	Dental Materials & Instruments	211,723.00	
Tuition Fee Advance		Medicine	-	
		Hostel Salary Advance	27,500.00	
<b>CURRENT LIABILITIES</b>		RENT ADVANCE	144,000.00	
Answer Sheet Fee Payable		Tuition fees receivable	30,448,760.00	30,831,983
Caution Deposit	3,805,000.00	<b>CASH &amp; BANK BALANCES</b>		
Sundry Creditors	8,048,049.00	<b>Cash in hand</b>		
EPF payable	174,788.00		26,054.00	26,054
ESI Payable	29,245.00	<b>With banks</b>		
Institutional Tax Payable		Canara Bank 0712214000011 Kothamangalam	6,147,600.34	
Refundable Fee	18,080,368.00	CSB HOSTEL-IGIDS	507.00	
Salary Payable	3,310,193.00	CSB KLM	764,315.57	
Examination Fees	313,680.00	Muvattupuzha Co-Operative Bank	5,727.98	
ATM	14,476.00	YES BANK 009688700000132	4,716,451.33	
Hostel Salary Payable	342,007.00	YES BANK 252	67,710.44	11,702,313
<b>Total</b>		<b>Total</b>	<b>67,989,959</b>	<b>67,989,959</b>

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**INDIRA GANDHI MEMORIAL TRUST  
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**Indira Gandhi Institute of Dental Sciences  
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**Schedule of Fixed Assets as on 31st March 2024**

SL No	Particulars	WDV As on	Additions		Deletions	Total	Depreciation		WDV as on
		01.04.2023	> 182 Days	< 182 Days			%	Amount	31.03.2024
1	Air Conditioner	144,272.50	564,000.00	-	-	708,272.50	15%	106,240.88	602,031.62
2	Battery	78,898.47	-	-	-	78,898.47	15%	11,834.77	67,063.70
3	Building	16,504,823.40	11,739,510.00	3,726,505.00	31,970,838.40	-	10%	-	-
4	Clock	2,571.37	-	-	-	2,571.37	15%	385.71	2,185.66
5	Computer	230,593.25	825,940.00	206,009.00	-	1,262,542.25	40%	463,815.10	798,727.15
6	CCTV Camera	726,736.77	382,674.00	222,698.00	-	1,332,108.77	10%	122,075.98	1,210,032.79
7	Dental Equipments	15,078,066.21	170,210.00	64,300.00	-	15,312,576.21	15%	2,292,063.93	13,020,512.28
8	Electrical Equipments	271,411.47	193,820.00	53,683.00	-	518,914.47	10%	49,207.30	469,707.17
9	Equipments	426,457.42	146,572.00	21,335.00	-	594,364.42	15%	87,554.54	506,809.88
10	Fan	41,317.24	-	17,750.00	-	59,067.24	10%	5,019.22	54,048.02
11	Fog Machine	2,359.14	-	-	-	2,359.14	15%	353.87	2,005.27
12	Fridge	13,205.00	-	10,990.00	-	24,195.00	10%	1,870.00	22,325.00
13	Furniture	1,314,387.17	1,730,976.00	85,547.00	-	3,130,910.17	10%	308,813.67	2,822,096.50
14	Generator	69,520.56	-	-	-	69,520.56	15%	10,428.08	59,092.48
15	Library Books	1,730,059.10	575,804.00	208,358.00	-	2,514,221.10	40%	964,016.84	1,550,204.26
16	Lab Equipments	827,478.67	93,888.00	63,343.00	-	984,709.67	15%	142,955.73	841,753.94
	Micro ATM	-	27,520.00	-	-	27,520.00	15%	4,128.00	23,392.00
17	Mobile Jammer	338.58	-	-	-	338.58	10%	33.86	304.72
18	Mobile Phone	2,409.30	-	-	-	2,409.30	10%	240.93	2,168.37
19	Photostat Machine	62,496.25	-	-	-	62,496.25	15%	9,374.44	53,121.81
20	Printer	40,098.75	17,700.00	-	-	57,798.75	15%	8,669.81	49,128.94
21	Projector	92,940.06	93,200.00	33,024.00	-	219,164.06	15%	30,397.81	188,766.25
22	Software	230,071.15	10,000.00	390,000.00	-	630,071.15	40%	174,028.46	456,042.69
23	Solar Plant	4,762,800.00	-	-	-	4,762,800.00	40%	1,905,120.00	2,857,680.00
24	Sign board	50,781.78	778,284.00	33,073.00	-	862,138.78	10%	84,560.23	777,578.55
25	Scooter	5,581.81	-	-	-	5,581.81	15%	837.27	4,744.54
26	Step ladder	1,578.38	-	-	-	1,578.38	10%	157.84	1,420.54
	Transformer	-	129,800.00	-	-	129,800.00	15%	19,470.00	110,330.00
27	Telephone	16,194.09	-	-	-	16,194.09	10%	1,619.41	14,574.68
28	UPS	28,122.61	-	-	-	28,122.61	40%	11,249.04	16,873.57
29	UPS Systems	15,681.60	-	-	-	15,681.60	40%	6,272.64	9,408.96
30	Water purifier	37,943.00	-	-	-	37,943.00	10%	3,794.30	34,148.70
	Disallowed u/s 40a (3)	-	-	-	-	-	-	-	-
	Mobile Phone	13,500.00	-	-	-	13,500.00	-	-	13,500.00
	<b>TOTAL</b>	<b>42,822,695.10</b>	<b>17,479,898.00</b>	<b>5,136,615.00</b>	<b>31,970,838.40</b>	<b>33,468,369.70</b>		<b>6,826,589.66</b>	<b>26,641,780.04</b>

