

AMALA CANCER HOSPITAL SOCIETY - THRISSUR
AMALA NAGAR P.O., THRISSUR
KERALA - 680553

AUDIT REPORT – 2024-25

P.V. CHACKO & Co.
CHARTERED ACCOUNTANTS
PALACKAL COURT
P.B. No. 3587
M.G. ROAD, ERNAKULAM

AMALA CANCER HOSPITAL SOCIETY – THRISSUR

AUDIT REPORT – 2024-25

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AMALA CANCER HOSPITAL SOCIETY – THRISSUR

AUDITORS' REPORT

We have audited the attached the Balance Sheet of AMALA CANCER HOSPITAL SOCIETY, AMALANAGAR - THRISSUR as on 31st March 2025 and the Income and Expenditure Accounts for the year ended on that date.

We conducted our audit in accordance with auditing standards generally accepted in India. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. An audit 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 presentation of the financial statements. We believe that our audit provides a reasonable basis for our opinion.

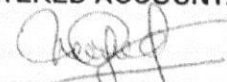
We report that:-

- 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 accounts and other records as required by law have been kept by the Society so far as appears from our examination of such books.
- c. The Balance Sheet and Income and Expenditure Account referred to in this report are in agreement with the books of accounts.
- d. In our opinion and to the best our information and according to the explanations given to us, the accounts give a true and fair view.
 - i. In the case of the Balance Sheet of the state of affairs of the Society as on 31st March 2025 and
 - ii. In the case of the Income and Expenditure Account of the Excess of Income over Expenditure for the year ended on that date.

Date : 03.09.2025
Place : Ernakulam



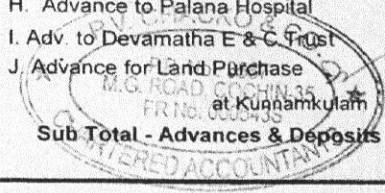
for P.V. CHACKO & Co.
CHARTERED ACCOUNTANTS


C.J. ROMID F.C.A.
Partner
UDIN : 25022498BMIUEF6978



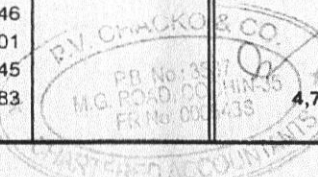
AMALA CANCER HOSPITAL SOCIETY - THRISSUR
BALANCE SHEET AS ON 31st MARCH 2025

| At the beginning of the Year | LIABILITIES | Additions / Deductions | Amount (Rs.) | At the beginning of the Year | ASSETS | Additions / Deductions | Amount (Rs.) |
|------------------------------|---|------------------------|----------------|------------------------------|--|------------------------|-----------------------|
| | I. CAPITAL ACCOUNT :- | | | | I. FIXED ASSETS :- | | |
| | i. Capital Fund :- | | | 2,09,43,48,883 | a. General Hospital | 30,58,10,642 | 2,40,01,59,525 |
| 1,25,87,78,925 | Excess of Income Over Expenditure | 16,39,11,374 | 1,42,26,90,299 | 5,13,92,144 | b. Ayurveda Hospital | 13,79,599 | 5,27,71,743 |
| | ii. Capital Funds and Donations :- | | | 73,78,27,222 | c. Medical Collège | 4,07,64,955 | 77,85,92,177 |
| 6,47,99,081 | A. Corpus Donations | 12,50,000 | 6,60,49,081 | 38,51,53,928 | d. Cardiac and Scanning | 19,37,11,494 | 57,88,65,422 |
| 20,09,087 | B. Donation through Ker. Cancer Society | | 20,09,087 | 3,26,87,22,177 | Sub Total - Fixed Assets | | 3,81,03,88,867 |
| 83,34,015 | C. Capital Donations from Devamatha Province and Amala Bhavan | | 83,34,015 | | II. ADVANCE AND DEPOSITS :- | | |
| 2,24,53,353 | D. Donation channelized by Trustee | | 2,24,53,353 | | A. Advance for Cancer Research Centre Society: - | | |
| 15,08,05,894 | E. Donation for Endowments and Special Funds | 2,35,45,736 | 17,43,51,630 | | a. For Capital Investment | | 67,10,635 |
| 2,63,37,257 | F. Donation in kind | 40,60,517 | 3,03,97,774 | 67,10,635 | b. For Endowment | | 9,61,814 |
| 5,07,75,062 | G. Grant received from Government | 6,49,026 | 5,14,24,088 | 9,61,814 | B. Palakkad Land & Developments | | 39,76,855 |
| | iii. Reserves and Provisions :- | | | 39,76,855 | C. Palakkad Hospital Developments | | 59,40,445 |
| | a. Reserve Funds: - | | | 59,40,445 | D. Advance to A.M.D.A. Project | | 7,87,079 |
| | A. Sinking and Sources Fund: - | | | 7,87,079 | E. Advance to B.A.R.C. for Radiation Source | | 59,500 |
| 18,61,69,296 | a. General Hospital | | 18,61,69,296 | 59,500 | F. Deposit with Govt. Depts.: - | | |
| | B. Replacement and Develop. Fund | | | | a. General Hospital | 26,23,790 | 1,03,88,915 |
| 61,35,76,000 | a. General Hospital | 9,83,58,000 | 71,19,34,000 | 77,65,125 | b. Medical College | | 1,16,94,950 |
| 5,77,88,286 | b. Ayurveda Hospital | | 5,77,88,286 | 1,16,94,950 | G. Adv. & Deposits - Others :- | | |
| | C. Research Fund: - | | | | a. General Hospital | 14,80,000 | 23,95,300 |
| 31,85,729 | a. General Hospital | | 31,85,729 | 9,15,300 | b. Medical College | | 15,08,700 |
| | D. Building Fund: - | | | 15,08,700 | H. Advance to Palana Hospital | 18,00,000 | 28,00,000 |
| 61,72,10,000 | a. General Hospital | 6,55,72,000 | 68,27,82,000 | 15,08,700 | I. Adv. to Devamatha E & C Trust | -25,00,000 | |
| 31,00,000 | b. Ayurveda Hospital | | 31,00,000 | 10,00,000 | J. Advance for Land Purchase at Kunnamkulam | 10,00,00,000 | 10,00,00,000 |
| 5,50,00,000 | c. Medical College | | 5,50,00,000 | 25,00,000 | Sub Total - Advances & Deposits | | 14,72,24,193 |
| 9,00,00,000 | d. Cardiac and Scanning | | 9,00,00,000 | | | | |
| | b. Provision for Depreciation: - | | | | | | |
| 89,42,10,149 | a. General Hospital | 12,89,73,075 | | 4,38,20,403 | | | |
| | Less : Deprn. of sold items | -20,74,930 | 1,02,11,08,294 | | | | |





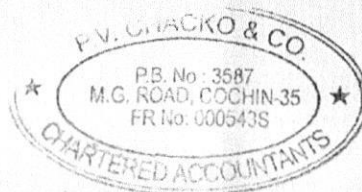
| | | | | | | | |
|--------------------|---|-------------|--------------------|---------------------|---|--------------|---------------------|
| | To ACADEMIC & STUDENTS DEVELOPMENT | | | | By COLLECTION FROM STUDENTS | | |
| 1,17,00,340 | Subscription to Journals | 1,50,01,437 | | 70,05,07,363 | Fees - PG & MBBS Students | 79,49,08,156 | |
| 1,50,61,600 | University Fee & Inspection Fee | 1,06,47,305 | | 66,000 | - Admission Fees | 1,08,000 | |
| 37,95,508 | Courses, Training & Edu. Exp | 18,29,835 | | 70,05,73,363 | Sub Total | | 79,50,16,156 |
| 2,39,850 | Students Welfare Expenses | 1,42,277 | | | | | |
| 10,43,270 | Extra Curricular Activities | 22,24,288 | | | By ACADEMIC & STUDENTS DEVELOPMENT | | |
| 9,09,901 | Community Health Centre Exp | 9,44,494 | | | Fees from Trainees and Students | 92,59,131 | |
| 5,64,197 | College Lab Expenses | 5,68,320 | | 1,17,15,594 | Education & Training Programme | 37,79,449 | |
| 2,74,550 | Academic Accreditation Exp | 4,72,000 | | 36,78,780 | Sub Total | | 1,30,38,580 |
| 1,35,000 | Prizes and Awards | 1,80,000 | | 1,53,94,374 | | | |
| 3,37,24,216 | Sub Total | | 3,20,09,956 | | | | |
| | To RESEARCH ACTIVITIES :- | | | | By RESEARCH ACTIVITIES :- | | |
| 6,71,328.00 | Research Expenses | 19,86,326 | | 80,000.00 | Research Income & Grants | 27,62,081 | |
| 6,71,328.00 | Sub Total | | 19,86,326 | - | Research Course Fee | 29,000 | |
| | To ADMINISTRATIVE EXPENSES | | | 80,000.00 | Sub Total | | ,27,91,081 |
| 2,15,62,529 | Printing and Stationery | 2,22,84,088 | | | By ADMINISTRATIVE RECEIPTS | | |
| 43,91,558 | License, Tax and Insurance | 1,27,16,831 | | | Interest Received | 4,50,14,625 | |
| 69,58,359 | Legal Exp., Prof. Fee & Audit Fee | 1,32,62,439 | | 3,53,63,409 | License Fee | 77,65,006 | |
| 50,49,282 | Insurance Dept. Expenses | 55,24,361 | | 1,09,66,400 | Professional Income | 67,16,865 | |
| 56,29,757 | Meeting, Seminar & Celebrations | 1,13,76,304 | | 85,02,300 | F & B Collection | 7,18,25,619 | |
| 28,62,043 | Public Relation Expenses | 24,83,639 | | 3,78,57,958 | Scrap & Misc. Income | 62,45,513 | |
| 19,80,945 | Vehicle Maintenance | 23,29,120 | | 36,26,559 | Establishment Fee | 19,46,358 | |
| 19,00,486 | GST -RCM, Arrears & Input unclaimed | 31,09,236 | | 19,49,267 | Vehicle Collection | 1,92,932 | |
| 30,55,243 | Incidental Expenses | 39,54,486 | | 1,76,922 | Sub Total | | 13,97,06,918 |
| 15,65,805 | Internet Subscription | 13,17,834 | | 9,84,42,815 | | | |
| 15,62,587 | CME Programme Exp | 43,67,211 | | | By AGRICULTURE | | |
| 12,21,564 | Travelling Expenses | 12,02,084 | | | Farm Collections | 4,42,607 | 4,42,607 |
| 12,72,574 | Telephone and Postage | 14,35,446 | | | | | |
| 8,05,488 | Therapy & Preparation Charge | 7,62,301 | | | | | |
| 14,28,864 | Hospital Accreditation Exp | 20,72,945 | | 4,79,335 | | | |
| 5,36,284 | Household Kitchenwares | 3,73,283 | | | | | |





| | | | | | | |
|-----------------------|---|--------------|-----------------------|-----------------------|--------------|-----------------------|
| | To OTHER DEPARTMENTS | | | | | |
| 2,71,13,302 | Nursing College | 3,40,98,955 | | | | |
| 71,19,459 | Nursing School | 61,12,361 | | | | |
| 52,06,074 | Medical College Hostel | 1,32,22,583 | | | | |
| 30,30,813 | Nursing College Hostel | 1,18,39,324 | | | | |
| 8,65,087 | Homeopathy Department | 8,47,419 | | | | |
| 4,33,34,735 | Sub Total | | 6,61,20,642 | | | |
| | To GOVT. GRANT EXPENDITURE :- | | | | | |
| 22,52,942 | BIRAC Project Recurring Exp. | 15,81,610 | | | | |
| 3,04,438 | ICMR-NCDIR-Cancer Reg Exp | 3,15,849 | | | | |
| 7,855 | Medicinal Plant Project Exp. | - | 18,97,459 | | | |
| 25,65,235 | | | | | | |
| | To OTHER ITEMS | | | | | |
| | Loss on Sale of old Furniture, Equipments & Vehicles | 4,87,906 | | | | |
| 7,10,509 | | | 4,87,906 | | | |
| 7,10,509 | Sub Total | | | | | |
| | To PROVISIONS | | | | | |
| 14,19,20,037 | Depreciation provided | 18,08,46,423 | | | | |
| 11,21,30,000 | Contribution to Replacement and Development Fund | 9,83,58,000 | | | | |
| 7,47,50,000 | Contribution to Building Fund | 6,55,72,000 | | | | |
| 32,88,00,037 | Sub Total | | 34,47,76,423 | | | |
| 18,69,00,464 | To Excess of Income over Expenditure | | 16,39,11,374 | | | |
| 3,75,81,66,705 | TOTAL | | 4,36,07,43,250 | 3,75,81,66,705 | TOTAL | 4,36,07,43,250 |

Ernakulam
03.09.2025



As per our Report of even date
 For P.V. CHACKO & Co.
CHARTERED ACCOUNTANTS

(Signature)
C.J. ROMID FCA
 Partner



AMALA CANCER HOSPITAL SOCIETY - THRISSUR

CONSOLIDATED RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2025

| RECEIPTS | | Amount (Rs.) | PAYMENTS | | Amount (Rs.) |
|--|----------------|----------------|--|----------------|----------------|
| To COLLECTION FROM PATIENTS :- | | | By REMUNERATION TO STAFF :- | | |
| Pharmacy Collection | 1,30,97,91,848 | | Salary and Allowance | 1,23,24,23,322 | |
| In Patient Occupation Charges | 31,56,79,753 | | Professional Charges | 4,06,28,039 | |
| Laboratory | 39,76,87,137 | | Stipend to Trainees | 37,09,86,841 | |
| Surgery | 25,99,29,907 | | Provident Fund and L.W.F. | 4,17,98,332 | |
| Department Medical Procedures | 17,59,03,264 | | ESI Contributions | 79,82,040 | |
| Gen.Procedures & Consumables | 13,21,15,690 | | Gratuity paid | 1,69,24,836 | |
| Radiotherapy | 10,22,31,938 | | Staff Development and Training | 8,60,187 | |
| Registration & Consultation | 12,20,45,965 | | Staff Welfare and Subsidy | 59,55,877 | 1,71,75,59,474 |
| Anaesthesia | 6,80,76,059 | | By PURCHASE OF MATERIALS :- | | |
| CT Scan | 7,64,74,155 | | Pharmacy Purchase | 81,10,50,212 | |
| Ultra Sound Scan | 4,51,13,748 | | Chemicals, Consumables, Surgery items & Ward Medicine | 28,69,45,261 | |
| Cardiac Procedure Charges | 4,14,24,134 | | F & B Materails | 4,92,72,918 | 1,14,72,68,391 |
| MRI Scan | 5,10,06,127 | | By ACADEMIC & STUDENTS | | |
| E.C.G. & Scanning | 2,72,61,188 | | Subscription to Journals | 1,50,01,437 | |
| X-ray | 2,96,10,952 | | University fee & Inspection Fee | 1,06,47,305 | |
| Ayurveda Treatment Charges | 1,75,03,936 | | Courses, Training & Education Expenses | 18,29,835 | |
| Miscellaneous Collections | 1,34,59,240 | | Community Health Centre Expenses | 9,44,494 | |
| Blood Bank | 4,22,97,331 | | Extra Curricular Activities | 22,24,288 | |
| Nuclear Medicine | 1,79,31,900 | 3,24,55,44,272 | Academic Accreditation Expenses | 4,72,000 | |
| To COLLECTION FROM STUDENTS | | | Prizes and Awards | 1,80,000 | |
| Fees - PG & MBBS Students | 79,49,08,156 | | Lab Expenses | 5,68,320 | |
| Admission Fees | 1,08,000 | 79,50,16,156 | Students Welfare Expenses | 1,42,277 | 3,20,09,956 |
| To ACADEMIC & STUDENTS DEVELOPMENTS:- | | | By HOSPITAL MAINTENANCE EXPENCES: | | |
| Fees from Trainees and Students | 92,59,131 | | House Keeping Charges | 1,93,70,229 | |
| Education and Training Programme | 37,79,449 | 1,30,38,580 | Security Charges | 1,63,99,327 | |
| | | | Electricity, Water and Generator | 9,00,94,547 | |
| | | | *Repairs and Maintenance | 14,37,87,976 | |
| | | | AMC Charges | 4,46,71,747 | |



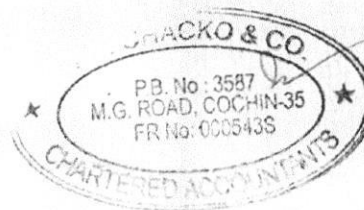
| | | | | | |
|--------------------------------------|-------------|--|---------------------|--------------------------------------|---------------------|
| To ADMINISTRATIVE RECEIPTS :- | | | | | |
| Interest Received | 4,50,14,625 | | | Equipment Hire Charges | 18,87,829 |
| License Fee | 77,65,006 | | | Gardening Expenses | 2,84,492 |
| F & B Collection | 7,18,25,619 | | | Waste Removal & Treatment Exp. | 1,78,43,605 |
| Scrap and Miscellaneous Income | 62,45,513 | | | | |
| Professional Income | 67,16,865 | | | By ADMINISTRATIVE EXPENSES :- | |
| Vehicle Collection | 1,92,932 | | | Printing and Stationery | 2,22,84,088 |
| Establishment Fee | 19,46,358 | | 13,97,06,918 | Telephone and Postage | 14,35,446 |
| | | | | Legal Expense and Audit Fee | 1,32,62,439 |
| To RECOVERIES MADE :- | | | | Travelling Expenses | 12,02,084 |
| Electricity and Generator Charges | 1,22,71,837 | | | Vehicle Maintenance | 23,29,120 |
| P.F. and L.W.F. | 2,00,63,190 | | | Public Relation Expenses | 24,83,639 |
| ESI Contribution | 14,95,782 | | 3,38,30,809 | Promotion Expenses | 44,99,956 |
| | | | | CME Programme Expense | 43,67,211 |
| To AGRICULTURE AND DAIRY :- | | | | Meeting, Seminar and Celebrations | 1,13,76,304 |
| Farm Collection | 4,42,607 | | 4,42,607 | Therapy & Preparation Charges | 7,62,301 |
| | | | | Incidental Expenses | 39,54,486 |
| To DONATION AND CHARITY :- | | | | Patient Special Care Expenses | 6,80,500 |
| Donation Received | 10,90,346 | | | Sub. to Periodicals & Cable TV | 9,44,675 |
| CME Programme Income | 14,24,913 | | | Insurance Department Expenses | 55,24,361 |
| Sponsorship Received | 39,19,069 | | 64,34,328 | License, Tax and Insurance | 1,27,16,831 |
| | | | | Inspection Fee & Expenses | 5,25,407 |
| To OTHER DEPARTMENTS :- | | | | GST Paid - Reverse Charges | 30,46,406 |
| Nursing College | 2,71,39,350 | | | Transportation Charges | 1,69,920 |
| Medical College Students Hostel | 1,82,73,571 | | | Discount Allowed | 1,87,319 |
| Nursing School | 56,52,880 | | | GST Arrears | 52,188 |
| Nursing College Students Hostel | 50,46,882 | | | GST - Input Unclaimable & Interest | 10,642 |
| Homeopathy Department | 6,96,451 | | 5,68,09,134 | Rent | 27,58,130 |
| | | | | Houshold Kitchenwares | 3,73,283 |
| | | | | Medicinal Garden Expenses | 6,58,328 |
| | | | | Advertisement Charges | 31,36,041 |
| | | | | Hospital Accreditation Expenses | 20,72,945 |
| | | | | Internet Subscription | 13,17,834 |
| | | | | | 10,21,31,884 |

P.V. CHACKO & Co.
 CHARTERED ACCOUNTANTS,
 PALACKAL COURT, M.G. ROAD, COCHIN - 682 035.



P.V. CHACKO F.C.A. } Founder
 T.K. MATHEW F.C.A. } Partners
 C.J. ROMID F.C.A. }

| | | | | | |
|--|--|------------------------|------------------------------------|----------------|------------------------|
| | | | Salary Payable | 1,44,39,03,395 | |
| | | | Building License Fee Deposit | 4,50,000 | |
| | | | Expenses Payable | 45,84,240 | |
| | | | Deposit From Students | 18,28,047 | |
| | | | ESI Payable | 79,01,762 | |
| | | | TDS Remitted | 12,11,52,885 | |
| | | | Deposit for Accommodation | 5,50,000 | |
| | | | PF Payable | 4,23,06,563 | |
| | | | Advance for Land Purchase | 10,00,00,000 | |
| | | | GST -Input Remittance | 8,37,17,729 | |
| | | | GST - Remittance | 6,54,42,775 | |
| | | | Deposit with govt. Departments | 26,23,790 | |
| | | | Security Deposit - Medical College | 1,35,000 | |
| | | | Security Deposit - GH | 15,50,142 | |
| | | | Advance to Staff | 1,20,31,942 | |
| | | | Advance - Palana Institute of M S | 18,00,000 | |
| | | | Dues Allowed to Patients | 3,16,53,87,947 | |
| | | | Fees & Other Receivables | 1,11,02,96,332 | |
| | | | TDS & TCS Refundable | 9,77,98,744 | |
| | | | Loan & OD From Bank | 1,60,75,54,248 | 11,15,06,21,597 |
| | | | By CASH AND BANK BALANCES | | |
| | | | Fixed Deposits | 49,71,48,762 | |
| | | | SB & CD Accounts | 31,43,81,228 | |
| | | | Cash in Hand | 26,18,636 | |
| | | | Petty Cash | 5,30,298 | 81,46,78,924 |
| | | | TOTAL | - | 16,31,52,68,915 |
| | | 16,31,52,68,915 | TOTAL | - | 16,31,52,68,915 |



Schedule No. 1.

NOTES FORMING PART OF FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH 2025

1, General Information: -

Amala Cancer Hospital Society was registered on 15th March 1978 with Registration No. 51/1978 as a Charitable Society registered under the Travancore-Cochin Literary, Scientific and Charitable Societies Registration Act 1955 in the state of Kerala. The principal objective of the Society is to render Charitable, Medical and Educational services to the people at all levels without considering the caste, creed, community, religion, sex etc. solely for philanthropic purpose and not for the purpose of profit. Main Object of the Society includes Super Specialty Hospital, Medical college and other Medical Educational Institutions.

2, Summary of Significant Accounting Policies: -

The financial statements have been prepared to comply in all material respects with the mandatory Accounting Standards issued by the Institute of Chartered Accountants of India and the relevant provisions of the applicable Rules. The financial statements have been prepared under the historical cost conversion on the accrual basis. The accounting policies have been consistently applied by the Society and are consistent with those used in the previous year. All assets and liabilities have been classified as current non-current as per the Society's normal operating cycle, 12 months and other criteria set out in various Rules.

3, Fixed Assets: -

Fixed assets are stated at cost of acquisition of inward freight, duties and taxes and incidental and direct expenses related to acquisition. In respect of projects involving construction, related pre-operational expenses form part of the value of assets capitalized.

4, Depreciation: -

Depreciation reserve method is followed to charge the depreciation on fixed assets.

5, Contingent Liabilities: -

Contingent Liabilities as on 31.03.2025 is Rs. 7,72,38,355/- as per the documents produced.

6, Previous Year Figures: -

Previous year's figures have been regrouped and recast wherever necessary.

7, Inventory Valuation: -

Inventory reports are system generated at FIFO basis and valued at cost price.

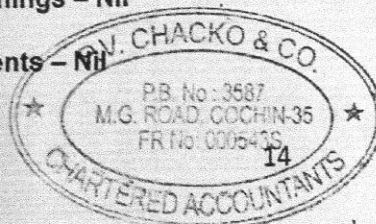
8, Investments -

Investments are kept only in scheduled or nationalized Banks.

9, Excise Duty - Nil

10, Foreign Currency Earnings - Nil

11, Prior Period Adjustments - Nil



Betsy
Dr. BETSY THOMAS
MD, FRCOG, DNB, MICOG
PRINCIPAL
AMALA INSTITUTE OF MEDICAL SCIENCES
AMALA NAGAR, THRISSUR-680 555
CHARTERED ACCOUNTANTS
C. J. ROMID F.C.A.
Membership No: 22498
Partner