



काठमाडौं मेडिकल कलेज पब्लिक लिमिटेड



सम्मानित प्रधानमन्त्री केपी शर्मा ओलीज्यूबाट काठमाण्डौं मेडिकल कलेजका
विद्यार्थी डा. आयुष्मा आचार्यलाई काठमाण्डौं विश्वविद्यालय उपकुपति स्वर्ण प्रदक उपाधि ग्रहण गर्नुहुदै ।

बाह्रौं वार्षिक प्रतिवेदन २०७७/७८

मानविय सेवाका लागि शिक्षा

काठमाडौं मेडिकल कलेज पब्लिक लिमिटेड



काठमाडौं मेडिकल कलेज

सिनामंगल, काठमाडौं, नेपाल

फोन नं. ४४६२०६४/४४७६९५२/४४७७२२३, फ्याक्स: २७७-९-४४७७२२०

Email: info@kmc.edu.np, Website: www.kmc.edu.np

के.एम.सी. दुवाकोट, फोन नं.: ६६९८००७/६६९६७८९/६६९९७५७

काठमाडौं मेडिकल कलेज पब्लिक लिमिटेडको

बाह्रौं वार्षिक साधारण सभा बस्ने सठवन्धी सूचना

प्रथम पटक प्रकाशित मिति २०७७/०८/०४

शेयरधनी महानुभावहरु,

मिति २०७८/०८/२८ गते मंगलबार बसेको यस कम्पनीको सञ्चालक समितिको २२१ औं बैठकको निर्णयानुसार कम्पनीको १२ औं साधारण सभा निम्न मिति, स्थान र समयमा निम्न प्रस्तावमा छलफल र निर्णय गर्नका लागि भिडियो कन्फरेन्स (Virtual Zoom Meeting) मार्फत बस्ने भएकोले सम्पूर्ण शेयरधनी महानुभावहरु स्वयं वा रितपूर्वकको प्रतिनिधिद्वारा Virtual माध्यमबाट उपस्थित हुन जानकारीको लागि यो सूचना प्रकाशित गरिएको छ ।

मिति, स्थान र समय:

मिति : २०७८ साल पौष २८ गते बुधवार

स्थान : कम्पनीको केन्द्रिय कार्यालय,
सिनामंगल, काठमाण्डौ

(सभामा सहभागी हुन चाहने महानुभावलाई Meeting ID/ Password उपलब्ध गराईने छ)

समय : विहान ११ बजे ।

छलफलका विषयहरु:

१. सामान्य प्रस्ताव :

- १.१ सञ्चालक समितिको तर्फबाट कार्यकारी अध्यक्षज्यूद्वारा पेश हुने कम्पनीको आ.व.०७७/०७८ को वार्षिक प्रतिवेदन उपर छलफल गरी पारित गर्ने ।
- १.२ कम्पनीको आ.व.०७७/०७८ को लेखा परिक्षकको प्रतिवेदन सहितको वासलात, नाफा नोक्सान हिसाब र नगद प्रवाह विवरण तथा सोसँग सम्बन्धित अनुसूचीहरु पारित गर्ने ।
- १.३ कम्पनीको आ.व.२०७८/२०७९ को लेखा परिक्षण गर्नका लागि लेखापरिक्षण समितिको सिफारिस बमोजिम लेखा परिक्षकको नियुक्ति गरी निजको पारिश्रमिक तोक्ने ।
- १.४ सञ्चालक समितिबाट प्रस्ताव भए बमोजिम कम्पनीको हालको चुक्ता पुंजीको २.९६ प्रतिशतका (कर सहित) दरले शेयरधनीहरुलाई नगद लाभांस वितरण गर्ने प्रस्ताव पारित गर्ने ।

२. विशेष प्रस्ताव :-

- २.१ कम्पनीको प्रबन्धपत्र एवं नियमावली संशोधनको प्रस्ताव उपर छलफल गरी पारित गर्ने ।

३. विविध ।

Virtual माध्यमबाट साधारण सभा सम्बन्धी जानकारी

१. कोभिड १९ को महामारीको प्रभाव हाल पनि कायम रहेको कारण नेपाल सरकारले जारी गरेको स्वास्थ्य सुरक्षा मापदण्डको पूर्ण पालना गरि सभा सम्पन्न गर्नु पर्ने विशेष परिस्थितिका कारणले गर्दा शेयरधनी महानुभावहरुलाई Virtual माध्यमबाट सभामा उपस्थितिको निमित्त हार्दिक अनुरोध छ ।
२. Virtual माध्यमबाट उपस्थित भएका शेयरधनीहरुलाई सभा हलमा उपस्थित भए सरह मान्यता दिइने व्यहोरा समेत जानकारी गराउदछौं । उपस्थित गणपुरक संख्या सभा सञ्चालनको निमित्त निर्दिष्ट संख्या अनुसार पर्याप्त भएमा मात्र सभा सञ्चालन हुने छ ।
३. Virtual माध्यमबाट उपस्थित शेयरधनी तथा शेयरधनीको रितपूर्वकको प्रतिनिधिहरुको हाजिर निजहरुले गरेको Log-In मार्फत सबैको Log-In भएको देखिने गरि प्रमाणको निमित्त फोटो खिचेर राखिने छ साथै सभा सञ्चालन अवधिभरिको Video Recording गरिने छ ।
४. मिटिङ्ग ID र Password को निमित्त कम्पनीको mail ID: info@kmc.edu.np मा समयमै सम्पर्क गरि प्राप्त गर्न सकिने व्यवस्था गरिएको जानकारी गराउदछौं । साथै अन्तिम समयमा सम्पर्क गर्दा शेयरधनीको पहिचान Verification गरि ID/Password समयमै पठाउन आइपर्न सक्ने प्राविधिक कठिनाईबाट बच्न कम्तीमा १ दिन अगावै ID र Password लिन समेत अनुरोध छ । साथै सोहि email address मा साधारण सभाको प्रतिवेदन समेत पठाइने छ ।
५. Virtual माध्यमबाट आफ्नो मन्तव्य राख्न चाहनु हुने शेयरधनी महानुभावहरुले कम्तीमा २ दिन अगावै कम्पनी सचिव वा कम्पनीको आधिकारिक



- Email: info@kmc.edu.np मा सम्पर्क गरि नाम टिपोट गराउन हुन अनुरोध छ ।
६. मिति २०७८/०८/२८ गते देखि २०७८/०९/२८ गते सम्म कम्पनीको शेयर दाखिल खारेज बन्द गरिनेछ । साथै, नेपाल स्टक एक्सचेन्ज लिमिटेडमा मिति २०७८/०८/२७ गते सम्म ओ.टि.सि. कारोवार भई यस कम्पनीको शेयर दाखिल खारेजका लागि प्राप्त हुन आएका शेयरधनी महानुभावहरूलाई यस साधारण सभाको प्रयोजनको लागि शेयरधनी कायम गरिनेछ ।
 ७. साधारण सभाको सूचना र आर्थिक विवरण शेयरधनीको दर्ता किताबमा कायम रहेको Email ठेगानामा पठाइनेछ र यस कम्पनीको शेयर रजिष्ट्रार कम्पनीको website: www.kmc.edu.np मा साधारण सभा हुने मिति भन्दा अगावै राखिने छ ।
 ८. प्रोक्सी दिने शेयरधनीले सभा शुरु हुनुभन्दा ४८ घण्टा अगावै रितपूर्वकको प्रतिनिधि पत्र (प्रोक्सी) कम्पनीको रजिष्टर्ड कार्यालयमा दर्ता भएकोलाई मान्यता दिईनेछ । प्रोक्सी सम्बन्धी अन्य व्यवस्थाहरु विद्यमान कम्पनी ऐन र कम्पनीको नियमावली अनुरूप हुनेछ ।
 ९. साधारण सभा सम्बन्धी अन्य जानकारीको लागि कम्पनीको रजिष्टर्ड कार्यालय, सिनामंगल काठमाडौंमा (कम्पनी सचिवको सचिवालय कार्यालय) मा सम्पर्क गर्नुहुन अनुरोध छ ।

सञ्चालक समितिको आज्ञाले
कम्पनी सचिव



अनुसूचि ३

कम्पनी ऐन २०६३ को दफा ७१(३) सँग सम्बन्धित

श्री काठमाण्डौ मेडिकल कलेज पब्लिक लिमिटेड
सिनामगल, काठमाडौं ।

बिषय : प्रतिनिधि नियुक्त गरेको बारे ।

.....जिल्ला.....न.पा./गा.पा.न.....बस्नेम/हामी
.....ले त्यस कम्पनीको शेयरधनीको हैसियतले सम्बत २०.....साल.....महिना.....गते
.....बारको दिनहुने बार्षिक/विशेष साधारण सभामा म/हामी स्वयम् उपस्थितभई छलफल तथा निर्णयमा सहभागी हुन
नसक्ने भएकोले उक्त सभामा मेरो/हाम्रो तर्फ बाट भाग लिन तथा मतदान गर्नका लागि जिल्ला
न पा./गा.पा. वडा नं.बस्नेश्रीलाई
मेरो/हाम्रो प्रतिनिधि नियुक्त गरी पठाएको छु/छौं

प्रतिनिधि नियुक्त भएको व्यक्तिको,
हस्ताक्षरको नमूना.....
शेयर प्रमाणपत्र न

मिति:

निवेदक

दस्तखत:

नाम:

शेयर प्रमाणपत्र न.

शेयर संख्या :



काठमाडौं मेडिकल कलेज पब्लिक लिमिटेड बाह्रौं वार्षिक प्रतिवेदन २०७७/७८

विषय- सूची

१. संचालक समितिको प्रतिवेदन
२. कम्पनी ऐन, २०६३ को दफा १०९ बमोजिमको विवरण
३. लेखा परीक्षकको प्रतिवेदन
४. वित्तीय स्थितिको विवरण (वारालात)
५. नाफा वा नोक्सानको विवरण
६. अन्य विस्तृत आम्दानी विवरण
७. नगद प्रवाह विवरण
८. इक्वीटीमा भएको परिवर्तनको विवरण
९. अनुसूचीहरू
१०. विगत १८ वर्षको तुलनात्मक वित्तिय विवरण
११. मूल्य अभिवृद्धि विवरण
१२. आ.बा. २०७७/७८ का महत्वपूर्ण तथ्याङ्कहरू
१३. बित्तिय फलकहरू
१४. कूल आम्दानीको तुलनात्मक प्रस्तुति
१५. भर्ना भएका तथा उत्तीर्ण भएका बिद्यार्थीहरूको विवरण

संचालक समिति



डा. सुनिल कुमार शर्मा
कार्यकारी अध्यक्ष



शोमना पोखरेल
संचालक



विजय कुमार पाण्डे
संचालक



नेत्र बन्सु बानिया
संचालक



डा. संदीप गुरगाई
संचालक



सोइना शर्मा
संचालक



चुडामणी भण्डारी
संचालक

व्यवस्थापन समूह



डा. खगेन्द्र प्रसाद न्यौपाने
प्रमुख व्यवस्थापक सल्लाहकार



प्रा.डा. रतीन्द्र नाथ श्रेष्ठ
प्राचार्य



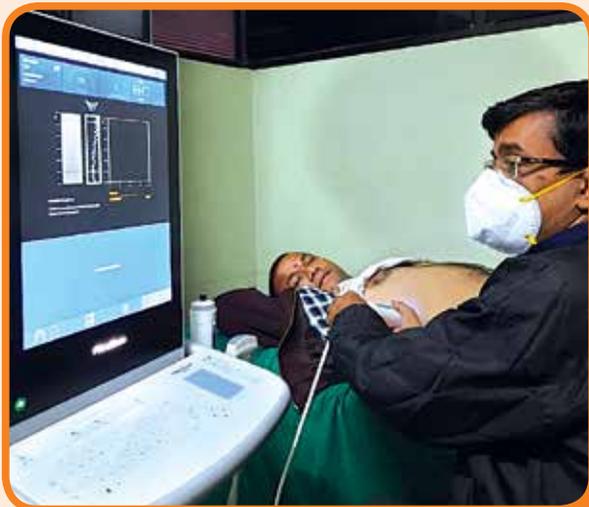
प्रा.डा. सुमन कुमार श्रेष्ठ
अस्पताल निर्देशक



KU Convocation



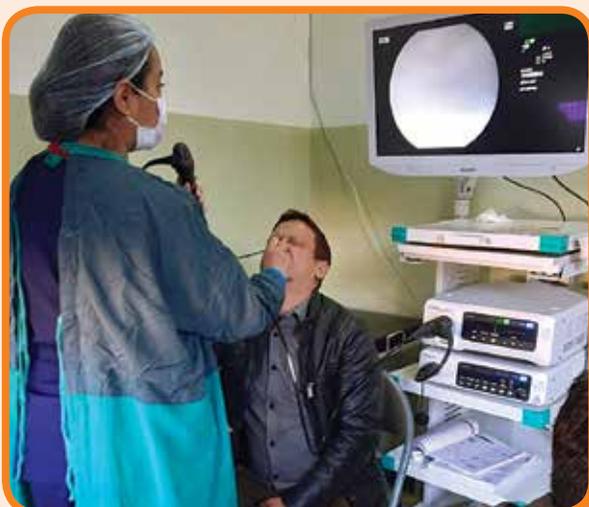
Health Camp



Fibro Scan



Body Plethysmograph



NPL Endoscopy



Diffusing Capacity of the Lungs for Carbon Monoxide (DLCO)

बाह्रौं वार्षिक साधारण सभामा

संचालक समितिको तर्फबाट कार्यकारी अध्यक्षद्वारा प्रस्तुत वार्षिक प्रतिवेदन :

आदरणीय शेयरधनी महानुभावहरू,

काठमाडौं मेडिकल कलेजको बाह्रौं वार्षिक साधारण सभामा म लगायत यस संचालक समितिका मेरा सम्पूर्ण साथीहरूको तर्फबाट आज सभाहलमा स्वयं तथा भिडियो कन्फरेन्स मार्फत उपस्थित भई सभामा भाग लिनु हुने सम्पूर्ण शेयरधनी महानुभाव तथा आमन्त्रित पाहुनाहरूलाई न्यानो स्वागत गर्न चाहन्छु ।

विगत केही वर्ष देखि चिकित्सा शिक्षा क्षेत्रमा शुरु भएको समस्या यो वर्ष चरम बिन्दुमा पुगेको तथ्य कसैसंग छिपेको छैन । सबै मेडिकल कलेजहरूलाई एकनासले सबैतिरबाट भएको जायज नाजायज प्रहारहरू हामीले पनि खप्नुपरेकै छ । विगत पाँच वर्ष देखि सरकारले विद्यार्थी भर्ना सीट संख्या कटौती गर्नुको अलावा शिक्षण शुल्क समेत घटाएको कुरा सबैलाई जानकारीनै छ । हाल तय गरिएको शुल्क बैज्ञानिक नभएको र त्यस बाहेक अन्य कुनै पनि शिर्षकमा शुल्क लिन नपाइने भन्ने चौतर्फी दवाव आई रहँदा संस्थालाई वित्तिय रूपमा बचाई राख्न चुनौतीहरू थपिएको छ ।

मेडिकल कलेजको सम्पूर्ण पूर्वाधारहरू पूरा गरी विद्यार्थीहरूको पठनपाठन संचालन गरीरहेको यस कलेजको सीट संख्या घटाएको निर्णयलाई पुनरविचार गर्नुपर्ने, कलेजको लागत र संचालन हेरेर मात्र बैज्ञानिक हिसावले शुल्क निर्धारण गर्नु पर्ने, निजी क्षेत्रले गरेका धेरै राम्रा कामहरूको कदर हुनु पर्ने र यसलाई Public Private Partnership को Concept ले हेरिनु पर्दछ भन्ने कुरा हामीले विभिन्न प्लेट फार्म मार्फत र आफैले पनि विभिन्न सरोकारवाला निकाय र व्यक्तिहरूसंग प्रत्यक्ष भेटघाट गरी सभ्य तरिकाबाट प्रस्तुत गर्न कुनै कसर बाँकी नराखेको जानकारी गराउन चाहन्छौ । यस्तो विशम परिस्थितिका बावजुद कलेज सञ्चालन गरिरहेकोमा मिति २०७६।१२।११ देखि २०७८ सालसम्म कोभिड १९ को कारण बाट सरकारले गरेको लकडाउन र बन्दाबन्दी हुनगएको कारणबाट उत्पन्न भएको अन्योल र नकरात्मक परिस्थितिबाट संस्थालाई जोगाउने प्रयास र दौडधुपमा धेरै समय खर्चिनु परेको छ र त्यस लगायत अस्पतालको सेवा र सरकारी अस्पतालभन्दा सुलभ र सस्तोमा सुचारु गरेको छ । यस्तो अत्यन्त कठिन अवस्थामा पनि यस संस्थाको

संचालनको क्रममा हामीले निम्नलिखित तथ्यहरूलाई ध्यानमा राखि संयमता अपनाई सबै कार्यहरूको संचालन गर्ने प्रयत्न गरेका छौं :

१. यस संस्थाको गरिमामय इतिहास ।
२. यस संस्थाका संस्थापक तथा संचालकज्यूहरूको सेवा भावनाबाट अभिप्रेरित भै देशमा गुणस्तरिय स्वास्थ्य शिक्षा प्रदान गर्दै सुलभ स्वास्थ्य सेवा प्रदान गर्ने पवित्र उद्देश्यले कानूनसम्मत ढंगबाट राष्ट्रको कानून बमोजिम चलन खुलेको यस संस्थाको मर्म र उद्देश्य ।
३. हजारौं लाखौं विद्यार्थी तथा अभिभावकज्यूहरूले यस संस्था प्रति देखाउनु भएको माया र विश्वास ।
४. नियमनकारी निकायहरूले आजसम्म गर्नु भएको यस संस्थाको मूल्याङ्कन ।
५. विभिन्न समयमा संचालक समितिहरूको सुभावपूर्ण दूरदर्शि नितिनिर्देशनहरू, सल्लाहकार तथा शुभचिन्तकहरूको वृद्धिमत्तापूर्ण सल्लाहहरू, संस्थाले अपनाएका कडा आर्थिक अनुशासन र व्यवस्थापन पक्षको कार्य कुशलताको मिश्रित परिणामबाट यो संस्था यहाँसम्म पुगेको सत्यता ।

यस्ता समस्याको विद्यमानतामा संस्थालाई सकेसम्म जोगाउदै, थप शैक्षिक कार्यक्रमहरू इजाफा गर्दै, स्वास्थ्य सेवाको गुणस्तर र दायरालाई फराकिलो पाउँ, खर्चहरूमा सक्दो मितव्ययिता अपनाउदै हामी यहाँसम्म पुगेका छौं । साथै हाल पनि कोभिड १९ को प्रभावको वृद्धि भई रहेको र आम जनजिवन त्रासमय भएको अवस्थामा बढी मानिस भेला भई सभा सम्मेलन गर्ने अवस्था नरहेकाले भिडियो कन्फरेन्स/भर्चुअल माध्यमबाट यो सभाको आयोजना गर्न परेकोमा हामी सबै शेयरधनी महानुभावहरू प्रति क्षमाप्रार्थी छौं ।

काठमाडौं मेडिकल कलेजको मुख्य तीनवटा क्षेत्रहरू शिक्षा, स्वास्थ्य र अनुसन्धान हुन र हाम्रो सबै क्रियाकलापहरू यीनै क्षेत्रहरूमा आधारित भई निम्नानुसार बिकास र विस्तारमा अग्रसर भईरहेको जानकारी गराउन चाहन्छु :



१. शिक्षण सेवा तर्फका चुनौती तथा उपलब्धीहरु :

मेडिकल कलेजसंग सम्बन्धित सबैका लागि अत्यन्त चुनौतीपूर्ण बर्ष रहेकोमा थप कोभिड १९ को नयाँ चुनौतिले शिक्षा सेवामा भएको समस्या हामी सबैलाई थाहा नै छ । हाम्रो लगनसिलता र सुभ्रबुधको पनि सायद यो परिक्षाको बर्ष रहेको हामी सबैलाई महशुस भएको छ ।

- १.१ यो बर्ष विभिन्न नियमनकारी निकायहरुद्वारा विभिन्न कार्यक्रमहरुको अनुमतीका लागि र सरकारबाट मेडिकल शिक्षाका बारेमा उठेका विषयहरुको जाँचबुझ गर्न भनि यस कलेजमा पटक पटक निरिक्षण भएको ।
- १.२ यी निरिक्षणहरुको फलस्वरुप यस कलेजमा एम.बि.बि.एस तर्फ १०० सिट, बि.डि.एस तर्फ ५० सिट, बि.एस.सी. नर्सिङ तर्फ ४० वटा सिट, बि.एन.एस.२०, बि.पि.टी. ३०, एम.डी/एम.एस

तर्फ ५१ बाट वृद्धि गरी ७९ वटा सिट पाउन हामी सफल भएको छौं ।

- १.३ हामीले यस बर्ष DM/M.Ch कार्यक्रम शैक्षिक सत्र २०२१ तर्फमा ६ वटा जस मध्ये DM Perioperative Critical Care - 1 सिट, DM Neonatology - 1, M.Ch Neurosurgery - 2, M.Ch Urology -1 / M.Ch Gastroenterology - 1 सिट प्राप्त गर्न सफल भएका छौं ।
- १.४ यस कलेजले हाल संचालन गरिरहेका शैक्षिक कार्यक्रमहरु, यस बर्ष नयाँ शुरु भैसकेका कार्यक्रमहरु र आउदो बर्ष संचालन गर्ने तयारीमा रहेका कार्यक्रमहरु निम्नानुसार रहेको जानकारी गराउन चाहन्छौं :
- १.५ यस समिक्षा बर्षमा नियमित पठनपाठन र परिक्षाहरु बाहेक यस कलेजका विभिन्न विभागहरुबाट संचालन भएका विभिन्न प्राज्ञिक कार्यक्रमहरु निम्नानुसार रहेका छन् :

सि.नं.	हाल संचालनमा रहेका कार्यक्रमहरु	यस बर्ष नयाँ शुरु भएका कार्यक्रमहरु	आउँदो बर्षका शुरु गर्न पूर्ण तयारीमा रहेका कार्यक्रमहरु	विद्यार्थी संख्या
1	MBBS			100
2	BDS			50
3	B.Sc. Nursing			40
4	MD/MS			47
5	BNS			16
6	M. Sc. Nursing			4
7	MDS			1
8	M.Ch Gastrosurgery			1
9	M.Ch Urosurgery			1
10		BPT		30
11		MD Radiology		2
12		Mch Neuro Surgery		2
13		DM Perioperative critical care		1
14		DM Neonatology		1
15			MDS Pedodontics	1
16			MDS Oral Medicine & Radiology	4
17			MD Forensic Medicine	20
18			DM Pulmonary Critical Care & Sleep Medicine	30
19			DM Nephrology	1
20			BMLT	30
21			Bachelor in Midwifery	20
22			BMIT	30
23			B.Pharmacy	40

- (क) कलेजका विभिन्न विभागहरूद्वारा १५ वटा भन्दा बढि विभिन्न महत्वपूर्ण बिषयहरूमा CME/Workshop हरू संचालन गरिएको छ ।
- (ख) कलेजमा कार्यरत शिक्षकहरूले राष्ट्रिय तथा अन्तरराष्ट्रिय जर्नलहरूमा ५० वटा भन्दा बढि सोधपत्रहरू प्रकाशन गर्नु भएको छ ।
- (ग) यस कलेजले Journal of Kathmandu Medical College निरन्तर रूपमा प्रकाशित गर्दै आएको छ ।
- (घ) यस बर्ष कलेजका विभिन्न विभागहरूमा विभिन्न महत्वपूर्ण विषयहरूसंग सम्बन्धित राष्ट्रिय तथा अन्तरराष्ट्रिय स्तरका तालिम कार्यक्रमहरूको संचालन गरिएको छ । यी कार्यक्रमहरू मध्ये उल्लेखनिय तालिमहरू निम्न बमोजिम रहेका छन् :
- यस कलेजमा कार्यरत ६० नर्सिङ कर्मचारीहरूलाई दुई समूहमा ५ हप्ते Basic Critical Care Training प्रदान गरिएको छ ।
 - यस कलेजमा कार्यरत सबै फ्याकल्टी, रेजिडेण्ट, इन्टर्नहरूका तथा नर्सिङ कर्मचारीहरूका लागि Basic & Advanced Life Support Training निरन्तर रूपमा प्रदान गर्ने कार्यलाई निरन्तरता दिइएको छ ।
 - यस कलेजमा कार्यरत नर्सिङ कर्मचारीहरूकालाई Continue Nursing Education Training प्रदान प्रदान गरिरहेका छै ।
 - यस कलेजमा कार्यरत डाक्टर तथा नर्सिङ कर्मचारीहरूकालाई Complementary feeding practices Training प्रदान गर्दै गरीयो ।
 - यस कलेजमा Breast feeding week celebration गर्ने क्रममा Breast Feeding Training नर्सिङ कर्मचारीहरूलाई प्रदान गर्दै गरीयो ।
 - १ दिने Effective Education Methodology Workshop सफलता पूर्वक सम्पन्न भएको छ ।
 - १ वटा ५ दिने Teacher's Training Program सफलता पूर्वक सम्पन्न भएको छ ।
 - १ वटा ४ दिन Research & Publication Ethics Workshop सफलता पूर्वक सम्पन्न भएको छ ।
 - १ वटा २ दिने Assessment and Evaluation Workshop सफलता पूर्वक सम्पन्न भएको छ ।
- १.६ यस कलेजले विगत बर्षहरू देखिनै स्विडेनको Linnaeus University, Linkoping University, University of Skövde, Gothenberg University, नर्वेको Norwegian University of Science & Technology, जापानको Kobe University र Tohoku University, Denmark University तथा University of New England, Australia संग Collaboration गरी विभिन्न शैक्षिक तथा अनुसन्धानमुलक कार्यक्रम गरि रहेको छ । हाल यस कलेजले University of West of England, Bistol(UWE), UK, Harvard T.H. Chan School of Public Health, Harvard University, Boston, USA, University of Texas Health, USA संग विभिन्न शैक्षिक तथा अनुसन्धानमुलक कार्यका लागि सहकार्यको शुरुवात गरेको छ । यसका अलावा युरोप, अमेरिका लगायत अन्य देशका मेडिकल कलेजका विद्यार्थीहरू समेत यस कलेजमा Elective Course गर्न आउने गरेका छन् । हाल यस्तो तालिम लिने विद्यार्थीहरूको संख्यामा वृद्धि भइरहेको तथा सो वापत लिने शुल्कमा समेत परिमार्जन गरिएको छ ।
- १.८ शैक्षिक सत्र २०२०/२१ मा एम.बि.बि.एस तर्फ १०० सिट,बि.डि.एस तर्फ ५० सिट, बि.एस.सी. नर्सिङ तर्फ ४० वटा सिट र बि.एन.एस.२० सिट प्राप्त गर्न सफल भएको भएता पनि covid को कारणबाट भर्ना प्रकृया सुरुहुन नसकेको अवस्था रहेको छ ।
- १.९ शैक्षिक सत्र २०२०/२१ बाट स्नातकोत्तर तहमा रेडियोलोजी मा ३ जना बिद्यार्थीहरूलाई भर्ना लिई अध्यापन शुरु गरिएको छ । यसका साथै फरेन्सिक मेडिसिन बिभागमा, MDS Pedodontics / Oral Medicine & Radiology बिभागमा (Post Graduate) कार्यक्रम संचालनका लागि प्रस्ताव पेश गरिएको छ ।
- १.१० Bachelors in Physiotherapy (BPT) यस वर्षबाट ३० जना विद्यार्थीको सिट प्राप्त गरी संचालनमा आएको छ । Bachelors in Mid Wifery, BMLT / BMIT कार्यक्रमको पनि प्रस्तावना तयार गरी छलफलको क्रममा रहेको छ ।
- १.११ न्यूरोलोजीमा DM तथा Neuro Surgery मा Mch कार्यक्रम संचालनका लागि स्वीकृत भई कार्यक्रम शुरु भएको छ ।



- १.१२ काठमाडौं विश्वविद्यालयसंग आवद्धित कलेजहरु मध्ये हाम्रो कलेज देशमा Mch. Plastic Surgeon उत्पादन गर्ने पहिलो कलेज हुन गएको पनि सहर्ष जानकारी गराउन चाहन्छौं ।
- १.१३ डेण्टल प्रोग्राम तर्फ तीनबटा बिषयहरुमा MDS (Post Graduate) कार्यक्रम संचालनका लागि स्वीकृत भई कार्यक्रम शुरु भएको छ ।
- १.१४ दुवाकोटमा रहेको Skill Lab लाई विभिन्न विधाको पठनपाठनका लागि स्तरोन्नती गर्ने कार्य सम्पन्न गरी सकिएको छ । साथै यस आ.व.मा सोही ल्याबमा आधुनिक कोभिड ल्याब तथा अस्पतालको स्थापना गरी सञ्चालन गरिएको ।
- १.१५ डेण्टल प्रोग्राम अन्तरगत Ceramic Lab को स्थापना गरी सञ्चालन गरि सकिएको छ ।
- १.१६ यस कलेजले नेपाल सरकारबाट Autopsy सेवा सहितको Medicolegal सेवा संचालन गर्ने अनुमती प्राप्त गर्न सफल भएको छ र यो सेवा संचालन गर्नका लागि चाहिने सम्पूर्ण तयारी भैसकेको छ । काठमाडौं मेडिकल कलेज यस्तो अनुमती प्राप्त गर्ने सरकारी मेडिकल कलेज बाहेकको पहिलो मेडिकल कलेज बन्न सफल भएको छ । यो सेवा शुरु भए पश्चात हाम्रा विद्यार्थीहरुलाई अरु संस्थाहरुमा फरेन्सीक मेडिसिनको व्यवहारिक ज्ञानको तालिमका लागि जान पर्दैन र यसले फरेन्सीक मेडिसिन बिषयमा MD कार्यक्रम संचालन भै सकेको ।
- १.१७ यस कलेजबाट नियमित रुपमा Peer Review Indexed Journal of Kathmandu Medical College (JKMC) प्रकाशित भईरहेको जानकारी गराउन चाहन्छौं । काठमाडौं मेडिकल कलेज परिवार तुलो भएर कलेज भित्रका खवरहरु र सुचनाहरुको समयमै सबैमा जानकारी गराउने प्रयोजनले त्रैमासिक रुपमा हाम्रो News Letter "KMC Times" पनि नियमित रुपमा प्रकाशित भई सबैको हातमा पुगेको छ ।
- १.१८ यस कलेजको वार्षिकोत्सवको अवसरमा कलेजका विद्यार्थीहरुलाई अध्ययन प्रति अभिप्रेरित गर्न तथा उनीहरुको मनोबल उच्च बनाउन विगतका वर्षहरुमा जस्तै MBBS, B.Sc Nursing, BDS का उत्कृष्ट विद्यार्थीहरुलाई ल्यापटप कम्प्युटर/ट्याबलेट तथा नगद पुरस्कार प्रदान गर्ने कार्यलाई निरन्तरता दिइएको

छ । सो अवसरमा अनुकरणीय काम गर्नु हुने फ्याकल्टी सदस्यहरु, नर्सिङ तथा अन्य कर्मचारीहरुलाई पनि पुरस्कृत गरिएको छ ।

- १.१९ यस वर्ष MBBS तर्फ १९ औं समूहका ११८ जना विद्यार्थीहरुले अन्तिम परिक्षा दिएकोमा ८६.१३ प्रतिशत विद्यार्थीहरु उत्तिर्ण भएका छन् । B.Sc Nursing तर्फ १५ औं समूहका ३० जना विद्यार्थीहरु अन्तिम परिक्षामा सामेल भएकोमा १०० प्रतिशत उत्तिर्ण भएका छन् । BDS कार्यक्रम तर्फ तेश्रो समूहका ३६ जना विद्यार्थीहरु अन्तिम परिक्षामा सामेल भएकोमा ९० प्रतिशत विद्यार्थीहरुले अन्तिम परिक्षा उत्तिर्ण गरेका छन् । यसका साथै MD/MS तर्फ २०१८ सेसन को ३२ जना नियमित समूहका ८२.५ प्रतिशत र MSc. Nursing को ४ जना नियमित समूहका १०० प्रतिशत विद्यार्थीहरुले परिक्षा उत्तिर्ण गरेका छन् ।

२. स्वास्थ्य सेवा तर्फका कार्य एवं उपलब्धीहरु :

यस कलेजको शिक्षण अस्पतालको सेवाको गुणस्तरलाई सुधार गर्दै सेवाको दायरालाई समेत बढाउँदै जाने उद्देश्यले समिक्षा अवाधिमा विभिन्न सुधारका कार्यहरु गरिएको छ ।

- २.१ हाम्रो शिक्षण अस्पतालको सेवाद्वारा अधिकतम जनताहरुलाई सेवा पुऱ्याउनका लागि निःशुल्क ओ.पी.डी. टिकेट सार्वजनिक बिदाका दिनहरुमा पनि ओ.पि.डी सेवा संचालन तथा बिरामीहरुलाई प्रदान गरिने सेवाको गुणस्तरमा सुधार गर्नका लागि विशेषज्ञ चिकित्सकहरुलाई समेत Floor Duty राख्ने कार्यलाई निरन्तरता दिइएको छ ।
- २.२ न्यूरोलोजी विभाग भिन्दै विभागको रुपमा शुरु भए देखि नै सानो अप्ट्यारो ठाउँमा रहि उल्लेख्य संख्यामा बिरामीहरुलाई सेवा पुऱ्याईरहेको कारणले गर्दा हाल सो विभागलाई छुट्टै ओपिडीको उचित व्यवस्था गरी सेवाग्राही र सेवाप्रदायक दुबैलाई सुविधा प्रदान गरिएको छ । न्यूरोलोजी विभागबाट Thrombolysis, Plasmapheresis उपचार सेवा प्रदान गर्न शुरु गरिएको छ ।
- २.३ शिक्षण अस्पतालमा सेवाको चापलाई र संस्थालाई पर्न जाने दूरगामी दायित्वलाई ध्यानमा राखेर मेडिसिन,

- प्रसुती एवं स्त्रिरोग, जनरल सर्जरी, न्यूरो सर्जरी जस्ता बिभागहरूमा रजिष्ट्रारहरूको पद श्रृजना गरी सेवालाई सहज बनाइएको छ ।
- २.४ हाम्रो शिक्षण अस्पतालमा नेपालगंज, दाङ, बिराटनगर, भ्रूपा लगायत देशका अन्य स्थानहरूबाट ढाडको शल्यकृयाका लागि बिरामीहरू आउने गरेका छन् । हाडजोर्नी बिभाग र बालरोग विभागले हाम्रो अस्पतालमा बच्चाहरूका लागि Bilateral Pelvic Osteotomy and Repair for Bladder Dytrophy जस्ता कठिन सर्जरीहरू पनि गर्न सक्ने अवस्थाको श्रृजना गरिएको छ ।
- २.५ शिक्षण अस्पतालको सेवा विस्तार एवं गुणस्तर वृद्धि प्रति ध्यान पुऱ्याउदै यसका लागि चाहिने Video Laparoscope, Video Endoscopy, Gastroscope, Cautery Machine, Holmium Laser, Anaesthesia Machine, Ultrasound Machine, Dialysis Machine, OT Table, OT Light, Bipolar Resectoscope, Flexible Ureteroscope, Vessel Sealer Cautery, Harmonic Scalpel आदी जस्ता महत्वपूर्ण उपकरणहरूको खरिद गरी सेवालाई चुस्तदुरुस्त एवं आधुनिक बनाइएको छ ।
- २.६ मेडिसिन बिभागको अंतरंग वार्डलाई मर्मत तथा पुननिर्माणबिरामी मैत्री बनाइएको छ तथा मेडिसिन विभाग कै हाइकेयर वार्डको मर्मत संभार, आधुनिकिकरण र विस्तार पनि गर्ने कार्य सम्पन्न गरी सेवा सुचारु गरी सकिएको छ ।
- २.७ अत्याधुनीक प्रविधीको 170 cylinder प्रति दिन Oxygen उत्पादन गर्ने क्षमता भएको नयां Oxygen Plant जडान गरी संचालनमा ल्याईएको छ ।
- २.८ Covid-19 Pandemic को दोश्रो फेजमा नेपाल सरकार जनसंख्या तथा स्वास्थ्य मन्त्रालयसंग सम्भौता गरी Positive विरामीहरूको उपचार सिनामंगल स्थित अस्पतालमा गरेकोमा सो वापतको रकम प्राप्त हुन बाकिं रहेको ।
- २.९ न्यूरोसर्जरी विभागमा अत्याधुनिक नेपालमा पहिलो रोवोटिक मेसिन जडान गरी न्यूरो सम्बन्धि उपचारमा कोशेदुंगा खडा गरेको ।
- २.१० कलेजोको सबै अवस्था बारे छिटो र सरल तरिकाले रोगहरू पत्ता लगाउन FIBRO SCAN तथा 2 थान Flexible Nasopharyngro Laryngoscopy, ENT सम्बन्धि मासु पलाएको हड्डी बाङ्गो भएको पत्ता लगाउन नयां मेसिनहरू जडान गरी कार्य संचालन भई रहेको ।
- २.११ दुवाकोट स्थित अस्पताललाई घट शैयाको सामुदायिक अस्पताल संचालन गर्ने स्विकृती प्राप्त भएको, (COVID-19 को संक्रमण पश्चात) हाल 24 सै घण्टा ER र विभिन्न वहिरंग विभागहरू संचालन भईरहेको ।
- २.१२ सिनामंगलमा अस्पताल तथा यसका भगिनी संस्थाको नाममा यस संस्थासंग जोडीएका ६ रोपनी १५ आना ० पैसा १.४३ दाम (३५३२.२० बर्ग मिटर) जग्गा तथा सोमा बनेको भवन खरिद गरिएका छन् । सो जग्गा रिङ्गरोड सम्म जोडिएको र हाल पार्किङको व्यवस्था गरेको बारे सबैमा सहर्ष अवगत गराउन चाहान्छु ।
- २.१३ दुवाकोट अस्पतालबाट PCR Lab सिनामंगलमा स्थानान्तरण गरी 24 सै घण्टा संचालन भई रहेको ।
- २.१४ Forensic Medicine दुवाकोटमा पहिलो पटक NMC/KIST Medical College का MBBS विद्यार्थीहरूलाई Autopsy Practical गराईरहेको ।
- २.१५ 2 वटा Mortuary machine भएकोमा 4 वटा थपि जम्मा 6 वटा मध्ये 2 वटा दुवाकोटमा पठाई शव राख्न व्यवस्था मिलाईएको ।
- २.१६ Echo Van 3 वटा र Winger Van 1 नयां खरिद गरेको ।
- २.१७ 2 वटा नयां एम्बुलेन्स भिकाउन सम्बन्धित मन्त्रालयबाट स्वीकृत भई आउने प्रकृत्यामा रहेका छ ।
- २.१८ Registration मा Digital queue system जडान भई संचालनमा आएको छ ।
- २.१९ 1 वटा मात्र X-ray machine बाट काम चलाईरहेकोमा थप 2 थान नयां जडान गरी कार्य संचालन भएको र अर्को ER भित्र नयां जडान गर्न प्रकृत्या अगाडि बढेको छ ।
- २.२० नयां Cath बिद को लागि PN Pant building मा सामान खरीद गरी जडान भई रहेको छ ।
- २.२१ Kidney Transplant को सेवा सूचारु गर्न सामान खरीदको प्रकृत्या अगाडी बडाएको छ ।
- २.२२ साथै सो विभागमा Fever profile, Leptospira IgG/ IgM, K 39, Brucella Antigen, Scrub typhus, TPHA,



- Cholinesterase level, HBsAG/ HIV/ HCV – CLIA, Serum Magnesium level, ENA Screening test, COVID Antigen test, COVID IgG/ IgM, Serum Lipase, Urinary Sodium/ Potassium, Urine for toxicology, H pylori Antibody, H pylori Antigen, Serum Cortisol, Anti CCP, Anti ds- DNA, D- dimer, IL-6 (Interleukin- 6), Procalcitonin, Serum Lactate, PCR for COVID 19 इत्यादीको परिक्षणसेवा पनि शुरु गरिएको छ ।
- २.२३ युरोलोजी विभागको स्तरोन्नती गरी Endourology, Laproscopic Urology, Urooncology, Reconstructive Urology, Open Urology, Andrology, RIRS जस्ता सेवाहरु प्रदान गरिनुका साथै अत्याधुनिक प्रविधिहरु (Prostate, Bipolar TURBT, Laser PCNL, BNI, OIU) को प्रयोगबाट Retrograde Intrarenal सेवा पनि शुरु गरिएको छ ।
- २.२४ अस्पताल सेवालाई चुस्त दुरुस्त राख्न MiDas Hospital Management Software लाई Upgrade गरी सबै क्षेत्रमा संचालन गर्ने भईरहेको छ र पेपरलेस सिस्टम बनाउन तर्फ बनाउन अगाडि बढेको छ ।
- २.२५ अस्पतालको सेवालाई चुस्त दुरुस्त राख्न QRT (Quick Response Team), VCC (Visitor Counseling Cell), OPD token system संचालनमा आएको छ ।
- २.२६ हाल सिनामंगल अस्पतालमा १०० बेड ICU, ४० बेड NICU र १० बेड PICU, Emergency observation ward २० बेड, Emergency ICU १० बेड र Endoscopy suite सेवा सम्पन्न गरी सुरु गरी सकिएको छ ।
- २.२७ सिनामंगल स्थित डेन्टल बहिरंग विभाग expansion का क्रममा थप ४ वटा डेन्टल चियर गरी हाल १० वटा डेन्टल चियर संचालनमा रहेको । साथै अत्याधुनिक प्रविधीको RVG (Radio- Visio- Graphy) मेसिन पनि जडान भएको छ । यसै गरी आगामी दिनमा Radiology section मा बचत CBCT advance implant सत्यकृया गर्ने प्रकृत्यामा रहेको ।

२.२८ कलेजले स्वास्थ्य सेवा क्षेत्रमा हासिल गरेको प्रगति संक्षेपमा निम्नानुसार रहेको छ :

सि.नं.	विवरण	समिक्षा वर्ष २०७६/७७ (विरामी संख्या)	गत वर्ष २०७५/७६ (विरामी संख्या)	वृद्धि (प्रतिशत)
१	बहिरङ्ग सेवा	१,६१,५१०	२,८८,५००	(४४.०२)
२	अंतरङ्ग सेवा (विरामी भर्ना दिन)	७७,०४१	९९,७२२	(२२.७४)
३	शल्यकृया	४,४६७	६,४२२	(३०.४४)
४	प्याथोलोजी ल्याबमा गरिएको परिक्षण	९,४७,१४१	११,५६,५७५	(१८.११)
५	एक्स रे संख्या	४०,१०८	५४,०९६	(२५.८६)
६	इकोग्राफी, अल्ट्रासाउण्ड तथा अन्य परिक्षणहरु	४०,८९९	५३,१६२	(२३.०७)
७	बच्चाहरुको जन्म संख्या	१,६१७	२,३०४	(२९.८२)

नोट: कोभिड-१९ कारण गत वर्षहरु भन्दा तुलनात्मक प्रतिशतका कमी आएको ।

३. अनुसन्धान तर्फका कार्य एवं उपलब्धिहरु :

यस कलेजले शिक्षा तथा स्वास्थ्य सेवा सँगै अनुसन्धान क्षेत्रलाई पनि उत्तिकै महत्वका साथ अगाडि बढाउनु पर्ने तथ्यलाई आत्मसाथ गर्दै विभिन्न अनुसन्धानात्मक कार्यहरुलाई अगाडि बढाउदै आएको छ । अनुसन्धानका क्षेत्रमा भएका महत्वपूर्ण कार्यहरु निम्नानुसार रहेका छन् :

- ३.१ नेपाल सरकारको सम्मन्धतामा यस कलेजले नेपाल इन्जुरी रिसर्च सेण्टरको स्थापना कलेज परिसर मै गरी यस रीसर्च सेण्टर मार्फत देशमा रोड ट्राफिक एक्सिडेण्ट सम्बन्धी अनुसन्धान सकृतताका साथ गरीरहेको छ र साथै अनुसन्धानका Finding नियमित

- समयको अन्तरालमा राष्ट्रिय रुपमा छलफलमा ल्याई अगाडि बढेको (Dissemination) छ ।
- ३.२ युनिभर्सिटी अफ वेस्ट अफ इल्याण्ड, ब्रिस्टलसंगको सहकार्यमा अनुसन्धानका लागि :
- एन.आइ.एच.आर ग्लोबल हेल्थ रिसर्च ग्रुपद्वारा नेपालमा चोटपटक अनुसन्धान केन्द्रलाई नयाँ अनुदान प्राप्त गरी कार्य भैरहेको छ ।
 - नेपालमा सडक सुरक्षाको निम्ती सुरक्षित प्रणालीको लागि अनुसन्धानका प्राथमिकताहरु पहिचान गर्न एन.आइ.एच.आर ग्लोबल हेल्थ पोलिसी एण्ड सिस्टम रिसर्च कार्यक्रमद्वारा अनुदान प्राप्त गरी कार्य भैरहेको छ ।
 - एन.आइ.एच.आर ग्लोबल हेल्थ रिसर्च प्रोग्रामद्वारा नेपाल इन्जुरी रिसर्च सेण्टरले आफ्ना थप कार्यक्रम गर्न पनि अनुदान प्राप्त गरेको छ ।
- ३.३ गर्भवती महिलामाथि हुने हिंसा विरुद्ध सम्बोधन गर्न NTNU, नर्वे र नर्वेजियन अनुसन्धान परिषद मार्फत FIFRO Grant प्राप्त भई कार्य सुरु भएको छ । Norway सरकारको NORHED FUND अन्तर्गत काठमाडौं मेडिकल कलेजमा फिजियोथेरापी अध्ययन अध्यापक गर्नमा सहयोग गर्न grant उपलब्ध भएको छ ।
- ३.४. Linnaeus University, Sweden / Rajshahi University, Bagladesh संगको अनुसन्धान सर्जाल बिकास गर्नका लागि स्वीडेन सरकारबाट रिसर्च सर्जाल कोष प्राप्त भएको छ ।
- ३.५ यस वर्ष यस कलेजका शिक्षक शिक्षिकाहरुको तर्फबाट ११२ वटा, बिद्यार्थीहरुको तर्फबाट १०७ वटा र अन्य बाहिरी संस्थाहरुका तर्फबाट १२ वटा गरी जम्मा २३१ वटा अनुसन्धानका प्रस्तावहरु यस कलेजको Institutional Review Committee मार्फत स्विकृति प्रादान गरिएको छ ।
- ३.६ यस कलेजले Harvard TH Chan School या Public Health, Boston, USA मार्फत २०२१ र २०२२ का लागि Lown Award Fund प्राप्त गरी Formative research to inform a community - based CVD prevention intervention among urban poor in Kathmandu, Nepal बिषयक अनुसन्धान शुरु गरेको छ ।
- ३.७ यस कलेजले University या Skövde and University या Gothenburg, Sweden मार्फत २०२१ देखि ५ वर्षका लागि Digital health promotion in schools – a serious games approach for cardiovascular health education in Nepal बिषयक अनुसन्धान शुरु गरेको छ ।
- ३.८ यस कलेजले Harvard T.H. Chan Harvard School of Public Health, Boston, USA मार्फत २०२० देखि २ वर्षका लागि Building research capacity for prevention and control of non-communicable disease risk factors in Nepalese population (the RISK Project) बिषयक अनुसन्धान शुरु गरेको छ ।
- ३.९ यस कलेजको माइक्रोबायोलोजी तथा बायोकेमेस्ट्री विभागमा १, १ वटा रिसर्च ल्याबको स्थापना गरिएको छ ।
- ४. वित्तीय क्षेत्रका कार्यहरु :**
- ४.१ राष्ट्रिय चिकित्सा शिक्षा ऐन २०७५ मिति २०७५ फाल्गुन १० बाट लागु भई चिकित्सा शिक्षा आयोगको गठन भएकाले चिकित्सा शिक्षाको सम्पूर्ण नियमनको जिम्मा चिकित्सा शिक्षा आयोगमा रहन गएको छ । सो आयोगले मेडिकल कलेजहरुको लागत लगायतका आधारमा शुल्क तय गर्नु पर्नेमा शैक्षिक शत्र २०२०/२१ का लागि हतारमा उचित गृहकार्य नगरी शुल्क निर्धारण गरेकाले यस कलेजको लागत भन्दा निकै कम शुल्क तय हुन गएको छ । यस निर्णयबाट कलेजलाई दिर्घकालिन रुपमा निकै ठुलो नकारात्मक असर पर्न जाने देखिन्छ ।
- ४.२ आ.व. २०७७/७८ मा पनि हामीले आयकर बापत रु.४ करोड ५ लाख, लाभाँश कर बापत रु.२५ लाख तथा अग्रिम आयकर कट्टी बापत रु.३ करोड ५५ लाख गरी जम्मा रु.३ करोड ८० लाख राजश्व बुझाएको छौं । यो कुल रकम आ.व. २०७६/७७ मा रु. ७ करोड ८५ लाख रहेको थियो ।
- ४.३ बिभिन्न कठिनाइ तथा अनिशिचतता हरुका बावजुद आ.व. २०७७/७८ मा कलेजले कर पछिको मुनाफा रु. ३ करोड ८६ लाख आर्जन गर्न सक्षमभएको र सो मा गतवर्षको संचित मुनाफा लाई जोडदा वितरण योग्य मुनाफा रु.१ करोड ७७ लाख उपलब्ध भएकाले संचालक समितिले शेयरधनीमहानुभावहरुलाई २.९६



- प्रतिशत (कर सहित) नगद लाभांश वितरण गर्न सञ्चालक समितिले प्रस्ताव गरेकाले सो लाभांश वितरणको प्रस्तावलाई सभाबाट पारीत गरी पूर्णता प्रदान गरी दिन अनुरोध गर्दछौ ।
- ४.४ मेडिकल शिक्षाका क्षेत्रमा सृजना भएको अत्यन्त प्रतिकूल अवस्था र कोभिड १९ को असरले पनि कलेजको कूल आमदानी आ.व. २०७६/७७ तुलनामा यस आ.व.मा घटेको अवस्था छ ।
- ४.५ आ.व. २०७६/७७ को तुलनामा आ.व. २०७७/७८ मा कलेजको कूल खर्च कमि भई रु.१०९ करोड ६५ लाख पुगेको छ ।
- ४.६ यस कम्पनी तथा यसका सहायक कम्पनीहरूको समेत एकिकृत वित्तीय विवरण अनुसार कूल आमदानी रु. ११९ करोड २० लाख, कूलखर्च ११३ करोड ८६ लाख तथा कर पछिको मुनाफा रु. ३ करोड ९८ लाख हुनगएको छ ।
- ४.७ यस कलेजको पूर्ण तथा संयुक्त लगानीमा खोलिएका के.एम.सी. फार्मसी र एडभान्स्ड इमेजिङ एण्ड डाइग्नोस्टिक सेण्टरले यस वर्ष क्रमशः रु. ६ लाख र रु.३ लाख मुनाफा आर्जन गरेका छन् ।
- ४.८ अस्पताल सेवातर्फ विरामीको संख्या (Patient Flow) बढाउनका लागि सेवाको गुणस्तरीयता सुधार आवश्यक भए बमोजिम यस तर्फ लगानी बढाईएको छ । यस अन्तर्गत आ.व. २०७७/७८ मा रु.१० करोड ५६ लाख बराबरको भवन निर्माण, मेडिकल उपकरण, अफिस उपकरण, फर्निचर आदि जस्ता स्थिर सम्पत्ति थप गरिएको छ ।
- ४.९ २०७८ आषाढ मसान्तमा कम्पनीको कूल कर्जा गत वर्ष आषाढ मसान्तको रु.५० करोड २६ लाखबाट बृद्धि भएर रु. ७४ करोड ७३ लाख रहन गएको छ । विगत ५ वर्ष देखि बिद्यार्थीहरूको संख्या तथा शुल्कमा गरिएको कमिका कारण र हाल प्रभावमा रहेको कोभिड १९ को कारण यस कलेजको नगद प्रवाहमा निकै ठुलो कमि हुन गएको जसका कारण बैक कर्जाको रकममा निरन्तर वृद्धि हुदै गईरको र आगामी दिनहरूमा कर्जा रकम तथा ब्याज खर्च रकममा अझै वृद्धि हुने अवस्था रहेको छ ।
- ४.१० विश्व स्वास्थ्य संगठनको मापदण्ड अनुसार

अस्पतालजन्य फोहरमैला व्यवस्थापनको कार्य अन्तरगत १३ वटा वार्डमा सफलतापूर्वक लागु गरिएको तथा अस्पतालका अन्य वार्ड तथा अन्य बाँकी स्थानहरूमा फोहरमैला व्यवस्थापनको कार्य गर्ने प्रकृत्यामा रहेको छ । फोहर मैला बिक्रीबाट रु.८,६३,०९० आमदानी भएको छ ।

- ४.११ यस कलेजले दुवाकोटमा छात्रावासहरू निर्माण गरी सञ्चालन गरेको कारणले गर्दा बिद्यार्थीहरूको पठनपाठनमा राम्रो वातावरण सृजना गर्न सकिनुका अलावा यसबाट कलेजको आमदानीमा वृद्धि गर्न समेत ठुलो सहायता मिलेको छ ।
- ४.१२ गत वर्षहरूको कठिनता र आगामी केहि वर्षहरूमा समेत कलेजको वित्तीय अवस्थामा प्रतिकूल असर परिरहने सम्भावना अवश्यभावी देखिएकाले सबै तहबाट मितव्ययीता अपनाउन उपयुक्त हुने मनसाय अनुरूप सोलाई निरन्तरता दिइएको छ ।

५. अन्य महत्वपूर्ण उपलब्धिहरू :

५.१. भौतिक संरचनामा गरिएको बिकास :

यस वर्ष निर्माण तथा थप गरिएका भौतिक संरचनाहरू तथा सेवा सुविधाहरू निम्नानुसार रहेका छन् :

(क) सिनामंगल :

१. एनेक्स ए भवनको पहिलो तल्लामा नेत्ररोग बहिरंग सेवाका लागि स्थान विकास गरी संचालनमा आएको ।
२. मौजुदा प्रशुती वार्ड (Postnatal Ward) लाई स्तरोन्नती गरी १० शैयाको पोष्ट अपरेटिभ वार्ड सहितको सुबिधा सम्पन्न वार्ड निर्माणको कार्य सम्पन्न भएको छ । यसबाट सो वार्डको सेवाको गुणस्तरमा बृद्धि हुनुको साथै आमदानीमा समेत बृद्धि भएको छ ।
३. सिनामंगल स्थीत भवनहरूको काठमाडौं महानगरपालिकाबाट पनि निर्माण सम्पन्न प्रमाणपत्र प्राप्त भएका छन् ।
४. औषधी पसल विस्तार गरी अझ स्तरीय तथा आकर्षक सेवा प्रदान गरिएको छ ।
५. विरामीहरूको लागि औषधीजन्य सेवा छिटो

- छरिटो उपलब्ध गराउनको लागि अर्को एउटा औषधी पसल निर्माण कार्य सुरु गरिएको छ ।
६. आकस्मिक सेवामा आउने बिरामीहरूको लागि सोही स्थानमा नै एक्स रे सेवा उपलब्ध गराई उपचार सेवामा अझ स्तरीयता ल्याउनको लागि आकस्मिक सेवासँगै एउटा एक्स रे सेवा संचालनको लागि डिजाइन फाइनल भइ सकेको र छिट्टै निर्माण कार्य शुरु हुन लागेको छ ।
 ७. सि. टि. स्क्यान सेवाको लागि बिद्यमान स्थानलाई स्तरोन्नती गरी नयाँ 128 slice CT Scan Machine जडान गरी स्तरीय सेवा प्रदान गरिएको छ साथै Three Tesla Intraoperative Functional एम.आर.आई मेशिनको लागि सोही क्षेत्रमा स्थान विकास गरिएको छ ।
 ८. अस्पताल भवनको पहिलो तल्लामा २२ बेड क्षमताको ER Observation, ७ बेड क्षमताको ER Observation तथा ४ वटा Endoscopy, १ वटा Fibroscopy, २-२ वटा TMT र Echo machine रहने गरी Diagnostic सेवा प्रदान गर्नको लागि डिजाइन भइ सकेको र छिट्टै निर्माण कार्य शुरु हुनेछ । सो स्थानमा रहेको Ortho Faculty पहिलाको लेखा शाखामा स्थानान्तरणको लागि निर्माण कार्य सम्पन्न भइ स्थानान्तरण भईसकेको छ ।
 ९. अस्पताल भवनको तेश्रो तल्लामा सुबिधा सम्पन्न ३२ वेडको NICU तथा ८ वेडको PICU संचालनमा ल्याएको । नेपालमा यो अस्पताल मात्र ३२ बेड क्षमताको NICU भएको अस्पताल रहेको जानकारीमा आएको छ ।
 १०. दुवाकोटमा रहेको कोरोना परिक्षण प्रयोगशालालाई सिनामंगलमा स्थानान्तरण गरी अझ स्तरीय, गुणस्तरीय सेवा प्रदान गरिएकोछ । यसबाट सिनामंगलबाट दुवाकोटमा नमूना लैजाने समय तथा दुवानी खर्च बचत हुनुको साथै अनावश्यक फ्रनफ्रट हटेको छ ।
 ११. पार्किङमा रहेको पि. सि. आर. सूचना केन्द्र तथा आकस्मिक सेवा केन्द्र अगाडि रहेको पि. सि. आर. संकलन केन्द्रलाई पि. सि. आर. प्रयोगशालाको जमिन तल्लामा स्थानान्तरण गरी अझ सुरक्षीत, स्तरीय ब्यबस्थीत तथा सुविधात्मक सेवा प्रदान गरिएको छ ।
 १२. विद्यमान एक्स रे सेवालाई अझ गुणस्तरीय र संख्या अभिवृद्धि गर्ने सिलसिलामा एक्स रे मेशिन संख्या बृद्धि गरिएको तथा सोको लागि Faculty Block को जमिन तल्लामा रहेको विद्यमान स्थानलाई बिस्तार गरिएको छ ।
 १३. एनेक्स सि, जमिन तल्लामा रहेको आकस्मिक पाथोलोजि ल्याबलाई बिस्तार गर्ने कार्य अन्तिम चरणमा पुगेको छ ।
 १४. बहिरंग बिरामीहरूको लागि कार्ड बितरणमा सहजता गर्ने सिलसिलामा अटोमेटि माइकिड सहितको टिकट काउण्टर संचालन तथा अत्याधुनिक कुपन आउने मेशिन जडान गरी सेवा शुरुवात गरिएको छ ।
 १५. विरामी, कुरुवा तथा आगन्तुकहरूको लागि स्तरीय खाना, खाजा पहिलो प्राथमिकता भन्ने अभिप्रायले एनेक्स सि पछाडि स्तरीय तथा आकर्षक चमेना गृह बिस्तार गरिएको छ ।
 १६. यस अस्पतालका कर्मचारीहरूका लागि अस्पतालले हालै खरिद गरिएको चक्रपथसँगै जोडिएको जग्गामा पार्किङको विकास गरिएको छ ।
 १७. विरामीलाई छिटो छरिटो सेवा प्रदान गर्ने ध्येयलाई मनन गरी डा. पुष्करनाथ पन्त स्मृति भवनको पहिलो तल्लामा (पहिलाको General Medicine OPD रहेको स्थानमा) थप Echo, TMT, ECG सेवा उपलब्ध गरिएको तथा यस अघि एनेक्स सि भवनको जमिन तल्लामा ३ वटा मेशिनले सेवा उपलब्ध गराएकोमा हाल सो स्थानमा १२ वटा मेशिनबाट Ultra Sound सेवा उपलब्ध गरिएको छ ।
 १८. सघन उपचार गराउने विरामीहरूको संख्या बढी रहेकोले बेड संख्या बढाउनु पर्ने आवश्यकतालाई मध्य नजर गरी डा. पुष्करनाथ पन्त स्मृति भवनको चौथो तल्ला र तेश्रो तल्लामा ६६ बेड क्षमताको ICU निर्माणको लागि डिजाइन भएको र हाल चौथो तल्लामा निर्माण सम्पन्न भइसकेको र तेश्रो तल्लामा निर्माण कार्य भइरहेको साथै सोही



भवनको जमिन तल्लामा Cath Lab बनाउनको लागि डिजाइन भइसकेको र छिट्टै निर्माण शुरु हुन लागेको छ । अतः उक्त तल्लाहरूमा रहेको विभिन्न सेवाहरू निम्नानुसार स्थानान्तरण गरिएका छन् ।

- डेण्टल बहिरंग सेवा एनेक्स बि को दोश्रो तल्लामा,
- Dermatology बहिरंग सेवा एनेक्स ए को दोश्रो तल्लामा,
- General Medicine बहिरंग सेवा सोही भवनको पहिलो तल्लामा,
- Dialysis सेवा अस्पताल भवन बि को चौथो तल्लामा, तथा अर्थो वार्ड, Neuro Cardio Ward अन्यत्र स्थानान्तरण छ ।

१९. यस अघि ८ वटा मेशिनले Dialysis लाई सेवा प्रदान गरिरहेकोमा हाल सो संख्या बढाएर २५ वटा Dialysis मेशिन अस्पताल भवनको चौथो तल्लामा संचालनमा ल्याएको छ । यसबाट बिरामीले छिटो तथा छरिटो उपचार सुबिधा पाउने आशा गरिएको छ ।

(ख) दुवाकोट :

१. नियमनकारी निकायहरूको निर्देशन बमोजिम आधारभूत विज्ञान अन्तर्गतका विभागहरू रहेका स्थानहरूको स्तरोन्नती गर्दै जाने लक्ष्य बमोजिम यस पटक एनाटोमीर प्याथोलोजी विभागहरूमा रहेका ल्याबहरूको स्तरोन्नती गर्ने कार्य सम्पन्न गरिनुका साथै उक्त विभागहरूको स्तरोन्नती गर्ने कार्य सम्पन्न भएको छ ।
२. संस्थाको जमिन अतिक्रमणबाट बचाउन तथा दुरुपयोग हुनबाट जोगाउन दुवाकोट स्थीत आर. पि. पि. (डेण्टल) भवन परिसरमा पनि सिमा पर्खालको निर्माण अन्तिम चरणमा पुगेको छ ।
३. दुवाकोटमा रहेका भवनहरूको चांगुनारायण नगरपालिकाबाट निर्माण सम्पन्न प्रमाण पत्र प्राप्त गर्न सफल भएका छन् ।

५.२ उपकरणहरूको विवरण :

सि.न	उपकरणहरू	पुरानो व्यवस्थापन	नयाँ व्यवस्थापनमा थप गरिएको	जम्मा
१	USG Machine	३	१४	१७
२	Dialysis Machine	८	२५	३३
३	CT SCAN	-	२	२
४	Ventilator	१२	३८	५०
५	Patient Monitor	११७	१६५	२८२
६	Syringe Pump	-	१४०	१४०
७	Infusion Pump	-	१००	१००
८	Echo Machine	१	१	२
९	Biliblanket	-	४	४
१०	Incubator	-	२	२
११	CPAP	-	५	५
१२	TMT	१	१	२
१३	Holter	२	२	४
१४	ABPM	२	४	६
१५	Warmer	५	२४	२९
१६	Phototherapy	-	१५	१५
१७	Resus	-	३	३
१८	ECG	५	१०	१५
१९	CTG	२	२	४
२०	C-arm	३	३	६
२१	Portable xray	४	४	८
२२	Body Plethysmograph	-	१	१
२३	DLCO	-	१	१
२४	Rigid Xray	१	२	३
२५	Spirometry (PFT)	१	१	२
२६	Flexible NPL	-	२	२
२७	Fibroscan	-	१	१
२८	Defibrillator	४	६	१०
२९	Robotic Surgery and Neuro Navigation System	-	१	१
३०	Endoscopy	२	३	५
३१	Cath Lab	-	१	१
३२	MRI	-	१	१
३३	Mammography	-	१	१
३४	Heart Lung	-	१	१

५.३. सामाजिक उत्तरदायित्वमा निभाएको

भूमिका :

- (क) यस कलेजले विगतका वर्ष देखिनै कार्यान्वयनमा आइरहेका निम्न कार्यक्रमहरूलाई निरन्तरता दिएको छ :
१. गरिब असहाय बिरामीहरूलाई आफ्नो १० प्रतिशत शैया मार्फत निशुल्क सेवा प्रदान गरिएको जसमा निशुल्क शैया, निशुल्क शल्यकृया, निशुल्क आधारभूत परिक्षण र निशुल्क खाना प्रदान गरिएको छ ।
 २. MBBS, BDS, BNS, BSc Nursing / BPT कार्यक्रमहरूमा नेपाल सरकारले पठाएका दश प्रतिशत विद्यार्थीहरूलाई निशुल्क छात्रवृत्ति प्रदान गरिएको छ । यस वापत कलेजले नेपाल सरकारबाट कुनै रकम प्राप्त नगरेको जानकारी गराउँदछौं ।
 ३. ललितपुरको बुद्धमति स्थित स्वास्थ्य चौकी, बुद्धमतिकै अपाङ्ग सेवा संस्था, सिन्धुपाल्चोकको इन्द्रावति कम्युनिटी सर्भिस सेन्टर तथा थोकर्पा स्वास्थ्य चौकीसंगको सहकार्यमा यस कलेजले त्यस भेगका जनताहरूलाई निशुल्क स्वास्थ्य सेवा प्रदान गर्दै आएको छ । त्यसै गरी माइती नेपाललाई रु.५०,००,०००/- (पचास लाख) बराबरको निःशुल्क उपचार, Disable New Life Centre, Ability Development Society या Nepal, नागरिक उड्डयन प्राधिकरणसंग स्वास्थ्य सेवाका लागि सहकार्य गर्दै आएको छ ।
 ४. यस वर्ष कलेजले सिनामंगल तथा दुवाकोट अस्पतालहरूका साथै देशका विभिन्न स्थानहरूमा निःशुल्क स्वास्थ्य शिविरहरू संचालन गरेको छ । जसको विवरण यस प्रकार छन् ।
 - जम्मा शिविर : ६२ वटा (दिन)
 - जम्मा विरामी संख्या : ५०५१८ जना
 - ई. सि. जि. : ८७२१ जना
 - भिडियो एक्सरे : ८८०३ जना
 - प्याथोलोजी : ११४७४ जना
 - दातनिकालेका : १११२ जना
 - माईनर अपरेसन : ५१ जना
 - के.एम.सी.मा रेफर केस : १७३० जना

५.४ विविध कृयाकलापहरु :

- (क) स्वास्थ्य तथा जनसंख्या मन्त्रालय, शिक्षा, विज्ञान तथा प्रविधि मन्त्रालय, नेपाल मेडिकल काउन्सिल तथा काठमाडौं विश्वविद्यालयसंगको सम्बन्धलाई सुमधुर रूपले विकास गर्दै लगेको छ । त्यस्तै गरी, सम्बन्धित देश विदेशका संघ संस्थाहरू, मेडिकल कलेजहरू तथा शैक्षिक तथा स्वास्थ्य क्षेत्रमा कार्यरत संस्थाहरूका साथै अन्य व्यवसायिक प्रतिष्ठानहरूसंगको सम्बन्धलाई सुदृढ गर्दै लगेको छ ।

६. आगामी दिनका रणनीतिक कार्ययोजना :

यस कलेजले योजनामा आधारित भई आफ्ना निति तथा कार्यक्रमहरूलाई परिमार्जन गर्दै लगेको छ । जसमा मुख्य उद्देश्य निम्नानुसार रहेको छ :

- आमदानीका श्रोतहरूलाई व्यवस्थित तथा वृद्धि गर्ने ।
- शिक्षा तथा स्वास्थ्य सेवाको गुणस्तर बृद्धि गर्ने ।
- खर्चहरूको व्यवस्थापन गर्ने तथा
- उपलब्ध मानव संसाधनको अधिकतम उपयोग गर्ने ।

कलेजको उद्देश्यहरूलाई पुरा गर्नका लागि निम्न रणनीतिक योजनाहरू रहेका छन् ।

- (क) कलेजमा हाल संचालनमा रहेका शैक्षिक कार्यक्रमहरू तथा अस्पताल सेवाहरूलाई सुदृढ गर्दै गुणस्तरमा वृद्धि गर्दै जाने ।
- (ख) अस्पतालमा स्वास्थ्य सेवा वृद्धिका लागि 128 slice CT Scan Machine १ थान, Biliblanket ४ थान, Incubator २ थान, Resus ३ थान, Body Plethysmograph १ थान, Fibroscan ३ थान र Robotic Surgery (Auto guide) and Neuro Navigation System १ थान लगायतका उपकरणहरू खरिद गरीएका र हाल प्रयोगरत अवस्थामा रहेको ।
- (ख) अस्पतालमा स्वास्थ्य सेवा वृद्धिका लागि थपिएका उपकरणहरू USG Machine १५ थान, Echo Machine १ थान, भेन्टिलेटर ३८ थान, CPAP ५ थान, TMT १ थान, Holter ४ थान, ABP machine ६ थान, Warmer १५ थान, Phototherapy १५ थान, ECG १० थान, CTG २ थान, Mindray Patient Monitor



- १६५ थान, Defibrillator ६ थान, Infusion Pump १०० थान, X-ray ३ थान, PFT (Spirometry) १ थान, C-arm ३ थान, Portable X-ray ४ थान, Endoscopy ४ थान, Dialysis Machine र Syring Pump १४० थान नयाँ खरिद गरीएका र हाल प्रयोगरत अवस्थामा रहेको ।
- (ग) अस्पतालमा स्वास्थ्य सेवा वृद्धिका लागि Three Tesla Intraoperative Functional एम.आर.आई मेशिन १ थान, Cath Lab १ थान, र Heart Lung Machine १ थान र Mammography १ खरिदको प्रकृया रहेको ।
- (घ) अन्य संस्थाको दाँजोमा Competitive रही उत्कृष्ट रूपमा रहिरहन आफ्नो शिक्षण एवं अस्पताल सेवाको गुणस्तर एवं पहुँच सुनिश्चित गर्ने कार्यहरूलाई प्राथमिकता दिने । अस्पताल सेवाको गुणस्तर तथा सेवाको दायरा बढाउदै जानका लागि Speciality vice हरु थप गर्दै जाने ।
- (ङ) सिनामंगलमा स्थानको आवश्यकतालाई पुरा गर्न वरपरका जग्गा/भवन थप गर्ने वा भाडामा लिई प्रयोग गर्ने कार्यलाई निरन्तरता दिँदै कलेजको समग्र भौतिक पूर्वाधार सुधार गर्दै जाने ।
- (च) MBBS कार्यक्रम तर्फ विद्यार्थी सिट संख्या वृद्धि गर्न तथा राष्ट्रिय चिकित्सा शिक्षा ऐन २०७५ को मर्म बमोजिम बैज्ञानिक हिसावले शुल्क तय गर्न चिकित्सा शिक्षा आयोगमा सामुहिक रूपमा एवं कलेजका तर्फबाट भइरहेको पहललाई निरन्तरता दिने ।
- (छ) कलेजमा नयाँ शैक्षिक कार्यक्रमहरू संचालन तथा अस्पताल सेवामा प्रभावकारी सुधार गरी आमदानी बढाउन आवश्यक कार्यहरूलाई प्राथमिकताका साथ अघि बढाउने । कलेजका विभिन्न विभागहरू अन्तरगत MD/MS कार्यक्रममा सीट बढाउदै जाने तथा पारामेडिकल कार्यक्रमहरू मध्ये Bachelor in Physiotherapy (BPT) शुरु भएको र Bachelor in Midwifery, Bachelor in Optometry, Bachelor in Science in Medical Image (B.Sc MIT), Bachelor in Science in Laboratory Medicine (B.Sc.Lab.Med), Bachelor in Pharmacy Program

शुरु गर्ने ।

- (ज) कलेजका विभिन्न विभागहरू अन्तरगत M.Sc.PH in Global Health, M.Sc.PH in Epidemiology DM/Mch & Fellowship कार्यक्रमहरू शुरुवात गर्नका लागि आवश्यक कार्यहरू गर्ने ।
- (झ) नेपाल सरकारको लागु गरेका विभिन्न निशुल्क/सहुलियतका कार्यक्रमहरूलाई यस अस्पतालमा पनि उपलब्ध गराउने ।
- (ञ) कलेजका कर्मचारी एवं विद्यार्थीहरूको दक्षता वृद्धि गर्न शिक्षा एवं स्वास्थ्य क्षेत्रमा तालिम, अध्ययन अनुसन्धान सम्बन्धी कार्यहरूलाई बढावा दिने ।
- (ट) Corporate Social Responsibility पुरा गर्ने तर्फ कलेज अग्रसर रहने ।

उपरोक्त सबै कुराहरू मनन गर्दा हामीले गरेका अथक प्रयासहरूका बाबजुद पनि साविकका समस्या तथा हाल कोभिड १९ को कारण तथा नेपाल सरकारले मेडिकल शिक्षाका सम्बन्धमा लिएका निर्णयहरूले कलेज संचालनमा दूरगामी रूपमा नकारात्मक असर पर्ने अवश्यभावी छ । तसर्थ, आगामी दिनहरू हाम्रा लागि निकै कठिन र चुनौतीपूर्ण रहने छन् । यसबाट उत्पन्न हुने गाह्रो सांगुरोको अनुमान गर्दै शेयरधनी महानुभाव लगायत कर्मचारी वर्ग एवं सबै सरोकारवालाहरूलाई सहयोगी तथा एकजुट भई संकट समाधानका प्रयासहरूमा तत्परताका साथ कलेजलाई साथ दिन आह्वान गर्दछौं । यस्ता अप्ठेराहरूलाई कुशल ढंगले व्यवस्थापन गरी कलेजको गरिमा एवं शाख जोगाउन र वित्तिय अवस्थालाई विचलन हुन नदिन पनि सबैको निस्वार्थ एवं सकृय सहयोग अपेक्षित छ ।

अन्त्यमा म, संचालक समितिको तर्फबाट, हाम्रा सबै शेयरधनी महानुभावहरू, सेवाग्राही तथा शुभचिन्तकहरूलाई यहाँहरूको निरन्तर समर्थन, सद्भाव एवं सहयोगका लागि हार्दिक कृतज्ञता व्यक्त गर्दछु । काठमाडौं विश्वविद्यालय, नेपाल मेडिकल काउन्सिल, चिकित्सा शिक्षा आयोग तथा नेपाल सरकारको निरन्तर सहयोग र मार्गनिर्देशनको लागि म कृतज्ञता व्यक्त गर्दै यस कलेजले देश भित्र गुणस्तरिय चिकित्सा शिक्षा तथा सुलभ स्वास्थ्य सेवा तर्फ पुऱ्याएको पवित्र प्रयासको उचित मूल्याङ्कन आउँदा दिनहरूमा पक्कै पनि हुनेछ भनि विश्वास गर्दछौं । यसै अवसरमा कम्पनीको सफलतामा महत्वपूर्ण भूमिका खेल्ने समस्त कर्मचारीहरूलाई पनि हार्दिक धन्यवाद दिन चाहन्छु ।

डा. सुनिल कुमार शर्मा
कार्यकारी अध्यक्ष

कम्पनी ऐन, २०६३ को दफा १०९ वमोजिमको विवरणहरू:

कम्पनी ऐन, २०६३ को दफा १०९ वमोजिमको विवरणहरू:

- (क) विगत वर्षको कारोवारको सिंहावलोकन:
सञ्चालक समितिको प्रतिवेदनको बुँदा नं ४ मा उल्लेख भए बमोजिम
- (ख) राष्ट्रिय तथा अन्तर्राष्ट्रिय परिस्थितिबाट कम्पनीको कारोवारलाई कुनै असर परेको भए सो असर:
यस आ.व.मा पनि राष्ट्रिय तथा अन्तर्राष्ट्रिय स्तरमा फैलिएको कोभिड १९ को कारणले कम्पनीको एकेडेमी डिपार्टमेन्ट र अस्पतालको कारोवारलाई असर परेको ।
- (ग) प्रतिवेदन तयार भएको मितिसम्म चालू वर्षको उपलब्धि र भविष्यमा गर्नु पर्ने कुराको सम्बन्धमा सञ्चालक समितिको धारणा: संचालक समितिको प्रतिवेदनको बुँदा नं ६ मा उल्लेख भए बमोजिम
- (घ) कम्पनीको औद्योगिक वा व्यवसायिक सम्बन्ध:
यस आ.व.मा त्यस्तो कुनै खास सम्बन्ध कायम नरहेको ।
- (ङ) सञ्चालक समितिमा भएको हेफेर र सो को कारण :
संचालक समितिको विवरण: (२०७८ आषाढ मसान्त सम्म कायम रहेका)
- | | |
|---------------------------|-------------------|
| १. श्री सुनिलकुमार शर्मा | कार्यकारी अध्यक्ष |
| २. श्रीमती शोभना पोखरेल | सदस्य |
| ३. श्री विजयकुमार पाण्डे | सदस्य |
| ४. श्री नेत्रबन्धु बानिया | सदस्य |
| ५. श्री सन्दिप गुरागाई | सदस्य |
| ६. श्री सोइना शर्मा | सदस्य |
| ७. श्री चुडामणि भण्डारी | सदस्य |
- (च) कारोवारलाई असर पार्ने मुख्य कुराहरू :
कोभिड १९ को कारणले यस आ.व.मा पनि कम्पनीको कारोवारलाई असर पार्ने प्रमुख कारण रहेको ।
- (छ) लेखा परिक्षण प्रतिवेदनमा कुनै कैफियत उल्लेख भएको भए सो उपर सञ्चालक समितिको प्रतिक्रिया :
लेखा परिक्षण प्रतिवेदनमा लेखा परिक्षकले दिएको प्रतिक्रिया बमोजिम आर्थिक कारोवार सञ्चालन गर्ने, गराउने ।

(ज) लाभांश बाँडफाँड गर्न सिफारिस गरिएको रकम :
२०७८ आषाढ मसान्तको संचित मुनाफाबाट चुक्ता पुँजीको २.९६ प्रतिशतका दरले (कर सहित) नगद लाभांश वितरण गर्ने भनी सञ्चालक समितिले सिफारिस गरेको ।

(झ) शेयर जफत भएको भए जफत भएको शेयर संख्या, त्यस्तो शेयरको अंकित मूल्य त्यस्तो शेयर जफत हुनुभन्दा अगावै सो वापत कम्पनीले प्राप्त गरेको जम्मा रकम र त्यस्तो शेयर जफत भएपछि सो शेयर बिक्री गरी कम्पनीले प्राप्त गरेको रकम तथा जफत भएको शेयरवापत रकम फिर्ता गरेको भए सो को विवरण :

आर्थिक वर्ष २०७७/७८ को यस अवधिमा कुनै शेयर जफत गरिएको छैन ।

(ञ) विगत आर्थिक वर्षमा कम्पनी र यसको सहायक कम्पनीको कारोबारको प्रगति र सो आर्थिक वर्षको अन्तमा रहेको स्थितिको पुनरावलोकन:
समिक्षा वर्षमा काठमाडौं मेडिकल कलेज र यसका सहायक कम्पनीहरू के.एम.सी. फार्मेसी एण्ड मेडिकल सप्लाइज प्रा.लि., के.एम.सी. इन्भेष्टमेन्ट प्रा.लि. तथा एडभान्सड इमेजिङ एण्ड डाइग्नोस्टिक सेण्टर प्रा.लि.को प्रगति सन्तोषजनक रहेको छ । कम्पनी र यसका सहायक कम्पनीहरूको कारोवारको प्रगति र सो अवधिको अन्तमा रहेको स्थिति संलग्न एकिकृत वित्तीय वासलात (Consolidated Financial Statement) ले प्रष्ट पार्दछ ।

(ट) कम्पनी तथा त्यसको सहायक कम्पनीले आर्थिक वर्षमा सम्पन्न गरेको प्रमुख कारोबारहरू र सो अवधिमा कम्पनीको कारोवारमा आएको कुनै महत्वपूर्ण परिवर्तन:

यस कलेजको प्रमुख व्यवसाय MBBS, B.Sc. Nursing, BDS, PG तथा DM/MCh को शिक्षा प्रदान गर्ने तथा शिक्षण अस्पतालमा बिरामीहरूलाई सुपथ मुल्यमा गुणस्तरीय सेवा प्रदान गर्ने रहेको र सो अवधिमा कलेजको कारोवारमा कुनै परिवर्तन आएको छैन । साथै कलेजको सहायक कम्पनीहरू



के.एम.सी. फार्मसी एण्ड मेडिकल सप्लाइज प्रा.लि. ले औषधी खरिद बिक्री कार्य गर्दै आएको तथा एडभान्सड इमेजिङ एण्ड डाइग्नोस्टिक सेण्टर प्रा.लि. रेडियो डाइग्नोस्टिक सेवाहरु प्रदान गर्दै आइरहेको र ती कम्पनीहरुको कारोवारमा कुनै परिवर्तन भएको छैन ।

(ठ) विगत आर्थिक वर्षमा कम्पनीको आधारभूत शेयरधनीहरुले कम्पनीलाई उपलब्ध गराएको जानकारी:

यस्तो कुनै जानकारी कम्पनीलाई प्राप्त भएको छैन ।

(ड) विगत आर्थिक वर्षमा कम्पनीका संचालक तथा पदाधिकारीहरुले लिएको शेयरको स्वामित्वको विवरण र कम्पनीको शेयर कारोवारमा निजहरु संलग्न रहेको भए सो सम्बन्धमा निजहरुबाट कम्पनीले प्राप्त गरेको जानकारी:

संचालकहरुले लिएको शेयर स्वामित्वको विवरण निम्न बमोजिम रहेको र कम्पनीको शेयर कारोवार भएको छैन ।

सि.नं.	नाम	शेयर संख्या
१	श्री सुनिल कुमार शर्मा	७५४३३
२	श्रीमति शोभना पोखरेल	४५८९२२
३	श्री विजय कुमार पाण्डे	३०७३२०
४	श्री नेत्रबन्धु बानिया	१०००
५	श्री सन्दिप गुरागाई	१०००
६	श्री सोइना शर्मा	४७६१७४
७	श्री चुडामणी भण्डारी	१०००

(ढ) विगत आर्थिक वर्षमा कम्पनीसंग सम्बन्धित सम्भौताहरुमा कुनै संचालक तथा निजको नजिकको नातेदारको व्यक्तिगत स्वार्थको बारेमा उपलब्ध गराईएको जानकारीका व्यहोरा:

कम्पनीलाई त्यस्तो जानकारी उपलब्ध नभएको ।

(ण) कम्पनीले आफ्नो शेयर आफैले खरिद गरेको भए त्यसरी आफ्नो शेयर खरिद गर्नुको कारण, त्यस्तो शेयरको संख्या र अंकित मूल्य तथा त्यसरी शेयर खरिद गरेवापत कम्पनीले भुक्तानी गरेको रकम:

यस्तो कुनै कारोवार भएको छैन ।

(त) आन्तरिक नियन्त्रण प्रणाली भए वा नभएको र भएको भए सोको विस्तृत विवरण:

कम्पनीको कारोबारमा बृद्धि हुदै जाने क्रममा आन्तरिक नियन्त्रण प्रणालीलाई अभि प्रभावकारी बनाउनु पर्ने महशुस गरी आन्तरिक लेखापरीक्षकबाट नियमित रूपमा आन्तरिक लेखापरीक्षण कार्य भैरहेको छ ।

(थ) विगत आर्थिक वर्षको कुल व्यवस्थापन खर्चको विवरण:

कर्मचारी खर्च रु. ५८८,४७५,६४०

व्यवस्थापन खर्च रु. १५६,४४२,७१६

जम्मा रु. ७४४,९१८,३५६/-

(द) लेखापरीक्षण समितिका सदस्यहरुको नामावली, निजहरुले प्राप्त गरेको पारिश्रमिक, भत्ता तथा सुविधा, सो समितिले गरेका काम कारवाहीको विवरण र सो समितिले कुनै सुझाव दिएको भए सो को विवरण:

छैन ।

(ध) संचालक, प्रबन्ध संचालक, कार्यकारी प्रमुख, कम्पनीका आधारभूत शेयरधनी वा निजको नजिकका नातेदार वा निज संलग्न रहेको फर्म, कम्पनी वा संगठित संस्थाले कम्पनीलाई कुनै रकम बुझाउन बाँकी भए सो कुरा:

छैन ।

(न) संचालक, प्रबन्ध संचालक, कार्यकारी प्रमुख तथा पदाधिकारीहरुलाई भुक्तानी गरिएको पारिश्रमिक, भत्ता तथा सुविधाको रकम:

यस आ.ब. मा संचालक समिति सदस्य, उपसमिति सदस्यहरुको बैठक भत्ता बापत रु. ५,४८,२५०/- निर्णय बमोजिम संचालक समितिका सदस्यहरुलाई सुरक्षाको व्यवस्था गरिएकोमा गत आ.व. २०७३/७४ देखि कम्पनीको आर्थिक अवस्थालाई मध्यनजर गर्दै संचालक समितिले स्वेच्छाले यो सुविधालाई उपभोग गरेको छैन । साथै प्राचार्य तथा अस्पताल निर्देशकको पारिश्रमिक वापत जम्मा रु. ४९,४१,८१३/- भुक्तानी गरिएको छ ।

- (प) शेयरधनीहरूले बुझिलिन बाँकी रहेको लाभांशको रकम:
२०७८ आषाढ मसान्तमा भूक्तानी गर्न बाँकी लाभांश रु. ८२,३८,२४५/-रहेको ।
- (फ) दफा १४१ बमोजिम सम्पत्ति खरिद वा बिक्री गरेको कुराको विवरण:
कम्पनीलाई आवश्यक पर्ने सम्पत्तिहरू (जमिन, भवन, अस्पताल उपकरण, कार्यालय सामान) को खरिद बिक्रीको विवरण वित्तीय विवरणको अनुसूचि ४.८ मा रहेको छ । सम्पत्ति खरिद बिक्री गर्दा प्रचलित बजार मूल्यको आधारमा कम्पनीको आर्थिक प्रशासन विनियमावलीले तोकेको कार्यविधि अवलम्बन गरिएको छ ।
- (ब) दफा १७५ बमोजिम सम्बद्ध कम्पनी बीच भएको कारोवारको विवरण:
छैन ।
- (भ) यस ऐन तथा प्रचलित कानून बमोजिम संचालक समितिको प्रतिवेदनमा खुलाउनु पर्ने अन्य कुनै कुरा:
छैन ।
- (म) अन्य आवश्यक कुराहरू:
छैन ।



Robotic surgery and Neuro Navigation

SUJAN KAFLE & ASSOCIATES
Chartered Accountants

Firm No.: 200 (ICAN), Post Box: 20357, House No.: 173/44,
Bhimsenmarg, Bishalnagar, Kathmandu, Nepal
Tel: 01-4440283, 4442603, Fax: 4422686
Email: support@skaca.com.np

INDEPENDENT AUDITOR'S REPORT

To the Shareholders of
Kathmandu Medical College Public Limited
Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of M/s Kathmandu Medical College Public Limited (the Company), which comprise the Statement of Financial Position as at Ashadh 31, 2078, and the Statement of Profit or Loss, Statement of Other Comprehensive Income, Statement of Changes in Equity and Statement of Cash Flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Company as at Ashadh 31, 2078, and its financial performance and its cash flows for the year then ended in accordance with Nepal Financial Reporting Standards.

Basis for Opinion

We conducted our audit in accordance with Nepal Standards on Auditing (NSAs). Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the Company in accordance with the ICAN's *Handbook of Code of Ethics for Professional Accountants* together with the ethical requirements that are relevant to our audit of the financial statements in Nepal, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAN's *Handbook of The Code of Ethics For Professional Accountants*. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other Information

Management is responsible for other information. The other information comprises the information included in the annual report, but does not include the financial statements and our auditor's report thereon. The annual report is expected to be made available to us after the date of this auditor's report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If based on the work we have performed, we conclude that there is material misstatement of the other information; we are required to report that fact.

Key Audit Matters

Key Audit Matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. We have determined that there are no key audit matters to communicate in our report.

Emphasis of Matter¹

We draw attention to Notes to accounts 3.12 of the financial statement, which describes about non-reversal of gratuity liability on account of actuary valuation of the same by the company. Our opinion is not modified in respect of this matter.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Nepal Accounting Standards, and for such internal control as management determines is

¹ As per NSA 706(Revised)

UDIN No: 211227CA002754inri



necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with NSAs will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with NSAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit 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 Company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Report on Other Legal and Regulatory Requirements

As per Section 115 of the Companies Act, 2063 we declare that-

- Replies to the queries as per the demand were provided,

UDIN No: 211227CA002754inri



- The balance sheet, profit and loss account, cash flow statement and other financial statements, as well, have been prepared in such format and in accordance with such procedures as prescribed and whether or not they actually matched with the accounts, records, books and ledgers maintained by the company,
- The accounts, records, books and ledgers have been maintained accurately in accordance with prevailing laws,
- Any official of the company has not committed any act contrary to the prevailing laws or committed any irregularity or caused any loss or damage to the company,
- The transactions of the company have been carried on in a satisfactory manner as prescribed by the Act,
- Matters to be informed to the shareholders have been adequately provided in notes to accounts and other disclosure,

We did not come across cases, based on our audit, of accounting related fraud and the cases where the board of directors or any director or any office bearer of the company has acted contrary to the provisions of law or caused loss or damage to the company or committed any misappropriation of the funds of company and materially complied with the provisions of the Companies Act 2063.



CA Sujan Kumar Kafle
Managing Partner

Date: 2078.08.28

Place: Kathmandu, Nepal

UDIN No: 211227CA002754inri



Statement of Financial Position

For the year ended 31 Asar 2078

(NPR)

Particulars	Group			KMC	
	Note	Current Year	Previous Year	Current Year	Previous year
Non Current Assets					
Property Plant & Equipments	4.3	2,587,098,230	1,816,895,136	1,973,831,210	1,811,706,355
Goodwill	4.1	23,547,430	23,547,430		
Investments	4.4	-	-	204,012,197	72,012,197
Other Intangible Assets		-	-		
Other Non Current Assets		4,010,199	3,491,990	4,010,199	3,491,990
Total Non Current Assets		2,614,655,858	1,843,934,555	2,181,853,605	1,887,210,541
Deferred Tax Assets		-	-	-	-
Current Assets					
Short Term Investments	4.7	-	-	-	-
Inventories	4.8	10,394,358	32,951,305	8,920,483	12,030,614
Trade Receivables	4.9	3,935,141	-	-	-
Other Current Assets	4.10	155,774,523	87,112,338	158,866,493	88,676,398
Cash & Cash Equivalents	4.11	21,563,955	84,609,844	10,037,564	4,734,549
Current Tax Assets		49,197,600	-	39,559,743	-
Total Current Assets		240,865,576	204,673,488	217,384,282	105,441,561
Total Assets		2,855,521,434	2,048,608,042	2,399,237,888	1,992,652,101
EQUITY AND LIABILITIES					
Current Liabilities					
Trade & Other Payables	4.12	421,561,122	239,063,087	467,964,104	209,358,584
Short Term Borrowings	4.13	165,127,581	349,930,732	165,127,581	349,930,732
Current Portion of Non Current Liabilities	4.14	68,248,287	106,013,016	66,328,287	106,013,016
Current Tax Liabilities	4.15	-	14,583,630	-	13,027,418
Short term provision		-	-		
Other Current Liabilities		-	-		
Total Current Liabilities		654,936,990	709,590,464	699,419,971	678,329,750
Non Current Liabilities					
Long Term Borrowing & Debt	4.16	1,060,280,000	152,766,667	582,200,000	152,766,667
Deferred Tax Liabilities	4.6	54,033,173	48,396,077	56,377,425	51,203,488
Deferred Grant Liabilities		29,770,000		29,770,000	
Long Term Provision		-	-		
Other Non-Current Liabilities	4.17	355,515,460	424,875,584	357,325,897	424,059,659
Total Non Current Liabilities		1,499,598,633	626,038,328	1,025,673,322	628,029,814
Equity					
Share Capital	4.18	600,955,300	600,955,300	600,955,300	600,955,300
Retained earning & other reserves	4.19	91,829,084	103,826,020	73,189,295	85,337,237
Other Component of Equity (OCE)		-	-	-	-
Non Controlling Interest (NCI)	4.1	8,201,427	8,197,930	-	-
Total Equity and NCI		700,985,811	712,979,251	674,144,595	686,292,537
Total Equity & Liabilities		2,855,521,434	2,048,608,042	2,399,237,888	1,992,652,101

The accompanying notes are an integral part of these financial statements.

Mr. Sunil Kumar Sharma
Executive Chairman

Directors:
Mr. Vijay Kumar Pandey

Directors:
Mr. Netra Bandhu Baniya

FCA. Sujan Kumar Kafle
Managing Director
Sujan Kalfe & Associates
Chartered Accountants

Statement of Profit or Loss

For the year ended 31 Asar 2078

Particulars	Note	Group		KMC	
		Current Year	Previous Year	Current Year	Previous Year
Revenue	4.21	1,044,020,790	1,196,252,415	1,009,833,101	1,049,248,797
Other Income	4.22	147,983,347	178,736,340	138,150,925	175,134,984
Total Income		1,192,004,137	1,374,988,755	1,147,984,026	1,224,383,781
Hospital Supplies Consumption	4.23	224,146,702	227,182,558	194,358,499	117,336,070
Personnel Expenses	4.24	594,549,513	748,019,579	588,475,640	730,281,741
Administrative Expenses	4.25	156,611,727	156,180,371	156,442,716	153,295,954
Depreciation and Amortization	4.26	101,464,004	102,394,009	100,119,431	101,610,018
Finance Costs	4.27	61,908,987	39,470,064	57,197,944	39,470,064
Impairment charge (Reversal) of financial assets measured at amortized cost		-	-		
Total Expenses		1,138,680,933	1,273,246,581	1,096,594,230	1,141,993,847
Share of profit of Associates	4.1		-		
Profit Before Tax		53,323,203	101,742,174	51,389,796	82,389,934
Income Tax Expense		13,451,363	24,216,907	12,721,534	19,361,276
Current Tax	4.28	7,547,597	17,924,910	7,547,597	13,546,268
Deferred Tax	4.28	5,903,767	6,291,997	5,173,937	5,815,007
Profit/(Loss) for the year from Continuous Operation		39,871,840	77,525,267	38,668,262	63,028,658
Profit/(Loss) for the year from Discontinue Operation (NFRS-5)		-	-		
Profit for the Period		39,871,840	77,525,267	38,668,262	63,028,658

The accompanying notes are an integral part of these financial statements.

Mr. Sunil Kumar Sharma
Executive Chairman

Directors:
Mr. Vijay Kumar Pandey

Directors:
Mr. Netra Bandhu Baniya

FCA. Sujan Kumar Kafle
Managing Director
Sujan Kafle & Associates
Chartered Accountants

Statement of Other Comprehensive Income

For the year ended 31 Asar 2078

Particulars	Note	Group		KMC	
		Current Year	Previous Year	Current Year	Previous Year
Profit for the year		39,871,840	77,525,267	38,668,262	63,028,658
Other Comprehensive Income, Net of Income Tax					
a) Items that will not be reclassified to profit or loss					
(Gains)/losses from investment in equity instruments measured at fair value					
Gains/(losses) on revaluation					
Actuarial gains/(losses) on defined benefit plans					
Income tax relating to above items					
Net other comprehensive income that will not be reclassified to profit or loss					
b) Items that are or may be reclassified to profit or loss					
Gains/(losses) on cash flow hedge					
Exchange gains/(losses)(arising from translating financial assets of foreign operation)					
Income tax relating to above items					
Reclassify to profit or loss					
Net other comprehensive income that are or may be reclassified to profit or loss					
c) Share of other comprehensive income of associate accounted as per equity method					
Other Comprehensive Income for the year, Net of Income Tax					
Other Comprehensive Income for the year, Net of Income Tax		39,871,840	77,525,267	38,668,262	63,028,658
Total Comprehensive Income attributable to:					
Equity-Holders of the Company					
Non-Controlling Interest					
		39,871,840	76,697,602	38,668,262	63,028,658
			827,665		
Total Comprehensive Income for the Period		39,871,840	77,525,267	38,668,262	63,028,658
Earnings per Share					
Basic Earnings per Share				6.43	10.49
Diluted Earnings per Share				6.43	10.49

The accompanying notes are an integral part of these financial statements.

Mr. Sunil Kumar Sharma
Executive Chairman

Directors:
Mr. Vijay Kumar Pandey

Directors:
Mr. Netra Bandhu Baniya

FCA. Sujan Kumar Kafle
Managing Director
Sujan Kalfe & Associates
Chartered Accountants



Statement of Cash Flows

For the year ended 31 Asar 2078

Particulars	Group		KMC	
	Current Year	Previous Year	Current Year	Previous Year
Profit/(Loss) as per Income Statement	53,323,203	101,770,548	51,389,796	82,389,934
Adjustment for Non-Cash and Non Operating Expenses:				
Depreciation	101,464,004	102,394,009	100,119,431	101,610,018
Finance Income	(1,158,345)	(6,319,014)	(94,539)	(177,044)
Interest & financial charges	61,908,987	39,470,064	57,197,944	39,470,064
Transferred from deferred income	(251,922)	(297,086)	(251,922)	(297,086)
(Gain)/Loss on sale of fixed assets	(2,215,907)	-	(215,907)	
Dividend income	-	(10,450,000)	-	(10,450,000)
Excess provision write back	-	(12,242)		
Gain or loss on sale of fixed assets	-	-		
Actuarial gain/loss on long service benefit	8,860,776	-	8,860,776	-
Prior Period Adjustment		-		
Operating Cash Flow Before Change in Working Capital	221,930,796	226,556,279	217,005,579	212,545,885
Working Capital Adjustments:				
(Increase)/Decrease in Current Assets	(50,040,378)	(15,142,389)	3,110,131	(22,536,447)
(Increase)/Decrease in Other Non-Current Assets	(518,209)	2,850,000	(70,708,313)	2,850,000
Increase/(Decrease) in Current Liabilities	(40,069,844)	114,798,194	21,342,144	119,020,569
Increase/(Decrease) in Other Non-Current Liabilities	(78,235,649)	(142,220,056)	(75,594,539)	(143,042,563)
Cash Flows from Operating Activities Before Income Tax	53,066,717	186,842,029	95,155,003	168,837,444
Income tax payment	71,328,826	11,427,714	47,107,340	9,305,383
Net Cash flows from operating activities	(18,262,109)	175,414,314	48,047,663	159,532,061
CASH FLOWS FROM INVESTING ACTIVITIES				
Acquisition of property, plant & equipments	(869,451,192)	(142,768,955)	(262,028,374)	(142,135,815)
Increase in capital work in progress	-	-		-
Proceeds from sale of property, plant and equipment	-	-		-
Increase in Short Term Investment	-	51,000,000		-
Increase in Investment	-	-	(132,000,000)	-
Finance Income	1,158,345	6,319,014	94,539	177,044
Dividend income	-	10,450,000		10,450,000
Net Cash Flows from Investing Activities	(868,292,846.32)	(74,999,940.41)	(393,933,834.41)	(131,508,770.42)
CASH FLOW FROM FINANCING ACTIVITIES				
Proceeds from the issue of share capital	-	-		-
Increase/(Decrease) in long term borrowing & debt	907,513,333	107,766,667	429,433,333	107,766,667
Payment of interest & financial charges	(61,908,987)	(39,470,064)	(57,197,944)	(39,470,064)
Dividends paid	(50,420,150)	(105,890,842)	(50,420,150)	(94,890,842)
Grant Receipt/Refunded	29,770,000		29,770,000	
Other receipt and payment	(1,445,130)	-	(396,052)	
Net Cash Flows from Financing Activities	823,509,066	(37,594,239)	351,189,187	(26,594,239)
Net increase in cash and cash equivalents	(63,045,889)	62,820,135	5,303,016	1,429,052
Cash and cash equivalents at the beginning of the period	84,609,844	21,789,709	4,734,549	3,305,498
Cash and cash equivalents at the end of the period	21,563,955	84,609,844	10,037,565	4,734,549

The accompanying notes are an integral part of these financial statements.

Mr. Sunil Kumar Sharma
Executive Chairman
Directors:
Mr. Vijay Kumar Pandey

Directors:
Mr. Netra Bandhu Baniya

FCA. Sujan Kumar Kafle
Managing Director
Sujan Kafle & Associates
Chartered Accountants



Statement of Change in Equity of Group

For the year ended 31 Ashad 2078

Statement of Change in Equity of Group										
Attributable to Equity-Holders of the Company										
Particulars	Share Capital	Other Reserves	KMC	PHARMA	AIDC	KMC INV	Retained Earning	Total	Non-Controlling Interest	Total Equity
Balance at Shrawan 01, 2076	600,955,300	1,979,390	-	-	-	-	131,315,675	734,250,365	7,370,266	741,620,631
Non Controlling Interest in Fair Value	-	-	-	-	-	-	-	-	-	-
Consolidation adjustments	-	-	-	-	-	-	-	-	-	-
Comprehensive Income for the year										
Profit for the year	-	-	-	-	-	-	76,718,883	76,718,883	827,665	77,546,548
Other Comprehensive Income, Net of Tax							-	-	-	-
Gains/(losses) from investment in equity instruments measured at fair value	-	-	-	-	-	-	-	-	-	-
Gains/(losses) on revaluation	-	-	-	-	-	-	-	-	-	-
Actuarial gains/(losses) on defined benefit plans	-	-	-	-	-	-	-	-	-	-
Gains/(losses) on cash flow hedge	-	-	-	-	-	-	-	-	-	-
Exchange gains/(losses)(arising from translating financial assets of foreign operation)	-	-	-	-	-	-	-	-	-	-
Total Comprehensive Income for the year	-	-	-	-	-	-	76,718,883	76,718,883	827,665	77,546,548
Transfer to Reserves during the year	-	-	-	-	-	-	-	-	-	-
Transfer from Reserves during the year	-	(297,086)	-	-	-	-	-	(297,086)	-	(297,086)
Transactions with Owners, directly recognized in Equity										
Share Issued	-	-	-	-	-	-	-	-	-	-
Share Based Payments	-	-	-	-	-	-	-	-	-	-
Dividend to Equity-Holders	-	-	-	-	-	-	-	-	-	-
Bonus Shares Issued	-	-	-	-	-	-	-	-	-	-
Cash Dividend Paid	-	-	-	-	-	-	(105,890,842)	(105,890,842)	-	(105,890,842)
Other	-	-	-	-	-	-	-	-	-	-
Total Contributions by and Distributions	-	(297,086)	-	-	-	-	(105,890,842)	(106,187,928)	-	(106,187,928)
Balance at Asar 31, 2077	600,955,300	1,682,304	-	-	-	-	102,143,716	704,781,320	8,197,931	712,979,251
Balance at Shrawan 01, 2077	600,955,300	1,682,304	-	-	-	-	102,143,716	704,781,320	8,197,931	712,979,251

Statement of Change in Equity of Group

For the year ended 31 Ashad 2078

Balance at Shrawan 01, 2076	600,955,300	1,979,390				115,517,115	718,451,805		718,451,805
Comprehensive Income for the year							-		
Profit for the year						63,028,658	63,028,658		63,028,658
Other Comprehensive Income, Net of Tax							-		
Gains/(losses) from investment in equity instruments measured at fair value							-		-
Gains/(losses) on revaluation							-		
Actuarial gains/(losses) on defined benefit plans						-	-		-
Gains/(losses) on cash flow hedge							-		
Exchange gains/(losses)(arising from translating financial assets of foreign operation)							-		
Total Comprehensive Income for the year						63,028,658	63,028,658		63,028,658
Transfer to Reserves during the year				-			-		
Transfer from Reserves during the year		(297,086)					(297,086)		(297,086)
Transactions with Owners, directly recognized in Equity							-		-
Share Issued							-		-
Share Based Payments							-		-
Dividend to Equity-Holders							-		-
Bonus Shares Issued							-		-
Cash Dividend Paid						(94,890,842)	(94,890,842)		(94,890,842)
Other									-
Total Contributions by and Distributions		-	(297,086)	-		(94,890,842)	(95,187,928)		(95,187,928)
Balance at Asar 31, 2077	600,955,300	1,682,304	-			83,654,931	686,292,535		686,292,535
Balance at Shrawan 01, 2077	600,955,300	1,682,304	-	-	-	83,654,931	686,292,535		686,292,535
Comprehensive Income for the year							-		
Profit for the year						38,668,262	38,668,262		38,668,262
Other Comprehensive Income, Net of Tax							-		
Gains/(losses) from investment in equity instruments measured at fair value							-		-
Gains/(losses) on revaluation							-		
Actuarial gains/(losses) on defined benefit plans							-		-





Statement of Change in Equity of Group

For the year ended 31 Ashad 2078

Gains/(losses) on cash flow hedge								-		
Exchange gains/(losses)(arising from translating financial assets of foreign operation)								-		
Total Comprehensive Income for the year							38,668,262	38,668,262		38,668,262
Transfer to Reserves during the year				-				-		
Transfer from Reserves during the year		(251,921)						(251,921)		(251,921)
Transactions with Owners, directly recognized in Equity								-		-
Share Issued								-		-
Share Based Payments								-		-
Dividend to Equity-Holders								-		-
Bonus Shares Issued								-		-
Cash Dividend Paid							(50,420,150)	(50,420,150)		(50,420,150)
Other							(144,131)	(144,131)		(144,131)
Total Contributions by and Distributions	-	(251,921)	-				(50,564,281)	(50,816,202)		(50,816,202)
Balance at Asar 31, 2078	600,955,300	1,430,383	-				71,758,912	674,144,595		674,144,595

The accompanying notes are an integral part of these financial statements.

Mr. Sunil Kumar Sharma
Executive Chairman

Directors:
Mr. Vijay Kumar Pandey

Directors:
Mr. Netra Bandhu Baniya

FCA. Sujan Kumar Kafle
Managing Director
Sujan Kalfe & Associates
Chartered Accountants

SIGNIFICANT ACCOUNTING POLICIES & NOTES TO CONSOLIDATED STATEMENT OF FINANCIAL STATEMENTS

1. Reporting Entity

1.1 Corporate Information

Kathmandu Medical College Public Limited ('herein referred as KMC') was established in 08, Shrawan, 2066. Currently, the company has an Authorized and issued capital of NpR 1 billion and paid up Capital of NPR 600.955 million. Its Head Office is situated at Sinamangal, Kathmandu.

Primary Activities of KMC

Kathmandu Medical College Public Limited is providing quality medical education and healthcare services. The quality medical education is being provided through various medical programs like MBBS, BDS, BSc. Nursing, Bachelor in Nursing, Post Graduate Programs.

Likewise, quality healthcare services are being offered through the teaching hospital with well-equipped specialized medical professionals.

1.2 Consolidated Financial Statements

The accompanying consolidated statements comprise the Kathmandu Medical College Limited (KMC) and its subsidiaries (together referred as group individually as 'Group entities'). The KMC is ultimate parent of the group.

1.3 Ownership held by the KMC in subsidiary companies

Name of the Company	Status	Ownership as on 16- July-2019	Principal Activities
KMC Pharmacy & Medical Supplies Pvt. Ltd.	Subsidiary	100%	Private Limited which is registered under Company Act 2063
Advanced Imaging & Diagnostic Centre Pvt. Ltd	Subsidiary	91%	Private Limited which is register under Company Act2063
KMC Investment Pvt. Ltd	Subsidiary	100%	Private Limited which is registered under Company Act 2063

1.4 Subsidiary Companies

KMC Pharmacy & Medical Supplies Pvt. Ltd. is a private limited company domiciled in Nepal. It is incorporated under Company Act 2053 as on 2059-08-04. It operates from its registered office situated in Kamthandu-9 Sinamangal Kathmandu Nepal. Principal activities of KMC comprise of trading in medical and surgical items.

Advanced Imaging & Diagnostic Centre Pvt. Ltd. is a private limited company domiciled in Nepal. It is incorporated under Company Act 2063 as on 2064/09/19. It operates from its registered office situated in Kamthandu-9 Sinamangal Kathmandu Nepal. Principal activities of Advanced Imaging & Diagnostic Center Pvt. Ltd. are to provide radio imaging services for medical diagnostic purposes.

K.M.C Investment Pvt. Ltd. ('herein referred as KMC Investment') is a private limited company domiciled in Nepal. It is incorporated under Company Act 2074 as on 2077/12/16. It operates from its registered office situated in Kamthandu-9 Sinamangal Kathmandu. Principal activities of K.M.C Investment Pvt. Ltd. is to make investment in Financial Sectors, Financial Market, Housing, Real Estate and Similar activities.



2. Basis of Preparation

The financial statements of the company have been prepared on accrual basis of accounting except the cash flow statement which is prepared, on a cash basis, using the indirect method.

The financial statements comprise the Statement of Financial Position, Statement of Profit or Loss and Statement of Other Comprehensive Income, the Statement of Changes in Equity, the Statement of Cash Flows and the Notes to the Accounts. The significant accounting policies applied in the preparation of consolidated financial statements are set out below in point no. 3.

These policies are consistently applied to all the years presented, except for the changes in accounting policies disclosed specifically

2.1 Statement of Compliance

The Financial Statements of the company which comprises components mentioned above have been prepared in accordance with Nepal Financial Reporting Standards 2013 (hereafter referred as NFRS) issued by Accounting Standards Board of Nepal, endorsed by the Institute of Chartered Accountants of Nepal and in compliance with the requirements of the Companies Act, 2063 and Generally Accepted Accounting Principles.

2.2 Reporting Period

Reporting Period is a period from the first day of Shrawan (Mid July) of any year to the last day of Asar (Mid July) of the next year as per the Nepali calendar.

	Nepali Calendar	English Calendar
	1st Shrawan 2077 to	16th July 2020 to
Current Year Period	31st Asar 2078	15th July 2021
	1st Shrawan 2076 to	17th July 2019 to
Previous Year Period	31st Asar 2077	15th July 2020

2.3 Functional and Presentation Currency

The Financial Statements of the company are presented in Nepalese Rupees (NPR), which is the currency of the primary economic environment in which the Group operates. Financial information is presented in Nepalese Rupees.

2.4 Use of Estimates, Assumptions and Judgments.

The preparation of financial statements in conformity with NFRS requires the management to make estimates and assumptions that affect the reported amounts of assets, Liabilities, income and expenses and disclosures relating to the contingent liabilities reported in the financial statements. The management believes that the estimates used in the preparation of the financial statements are prudent and reasonable. Actual results could differ from these estimates. Any revision to accounting estimates is recognized prospectively in the current and future periods.

2.5 Changes in accounting Policy

The company has applied its accounting policies consistently from year to year except for some comparatives have been grouped or regrouped to facilitate comparison, corrections of errors and any changes in accounting policy have been separately disclosed.

2.6 New Reporting standards issued but not effective

The Standards issued but not effective, up to the date of issuance of the company's Financial Statement is disclosed below:



For the reporting of financial instruments, NAS 32 Financial Instruments Presentation, NAS 39 Financial Instruments Recognition and Measurements and NFRS 7 Financial Instruments – Disclosures have been applied.

NFRS-9 has been complied for the classification of Financial Instruments.

Entity has use carve out on Para 9 of “NAS 39 Financial Instrument: Recognition and Measurement” issued by Accounting Standard Board, Nepal as on 20 November 2019.

In relevant Standard, Para 9 explains that, the calculation of effective interest includes all fees and points paid or received between parties to the contract that are an integral part of the effective interest rate (see NAS 18 Revenue), transaction costs, and all other premiums or discounts.

Under allowed alternative treatment of under Carve Out the calculation of effective interest includes all fees and points paid or received, **unless it is immaterial or impracticable to determine reliably**, between parties to the contract that are an integral part of the effective interest rate (see NAS 18 Revenue), transaction costs and all other premiums or discounts.

2.7 Discounting

Discounting has been applied where assets and liabilities are non-current and the impact of the discounting is material.

3. Significant Accounting Policies

The accounting policies set out below have been applied consistently to all periods presented in these Financial Statements, unless otherwise indicated.

3.1 Basis of Measurement

The Financial Statements of the company have been prepared on the historical cost basis, except where the standards require otherwise.

Further, the financial statements have been prepared on accrual basis of accounting except the cash flow information which is prepared, on a cash basis, using the indirect method.

3.2 Basis of Consolidation

a. Goodwill on Consolidation

The Group’s financial statements comprise consolidation of the financial statements of the KMC and those of the following entities:

- a. The Subsidiary, in accordance with NFRS 10 – “Consolidated Financial Statements”
- b. The proportionate share of the profit or loss and net assets of the Associate Company in accordance with NAS – 28 “Investments in Associates and Joint Ventures”

Business combinations and goodwill

Business combinations are accounted for using the acquisition method when control is transferred to the Group as required under NFRS 3 – “Business Combination”.

Applying the acquisition method requires:

- identifying the acquirer;
- determining the acquisition date;
- recognizing and measuring the identifiable assets acquired, the liabilities assumed and any non-controlling interest in the acquire; and
- recognizing and measuring goodwill or a gain from a bargain purchase

On the date of acquisition the Group recognizes goodwill to the extent that the aggregate of items listed below exceeds the net amount of the identifiable assets acquired and the liabilities assumed, all measured in accordance with NFRS 3, which in general is the fair value.

The aggregate of below items:

- the consideration transferred;
- fair value of any non-controlling interest in the acquire; and
- in case of business combination achieved in stages, the acquisition date fair values of the Group's previously held equity interest in the acquire.

Where the amount calculated for goodwill results in a negative figure, it is accounted for as a gain from a bargain purchase and is recognized in profit or loss, following the due process stated in NFRS 3.

b. Non-Controlling Interest (NCI)

Non-Controlling Interests are measured at their proportionate share of the Subsidiary's identifiable net assets at the date of acquisition. Changes in the Group's interest in a Subsidiary that do not result in a loss of control are accounted for as equity transactions. This in effect is the adjustment made in the carrying amounts of the controlling and non-controlling interests to reflect the changes in their relative interests in the Subsidiary.

c. Investment in Subsidiaries

Subsidiaries are entities that are controlled by the Company. The company has following subsidiary companies:

- KMC Pharmacy & Medical Supplies Pvt. Ltd.
- Advanced Imaging & Diagnostic Centre Pvt. Ltd.
- K.M.C Investment Pvt. Ltd.

During fiscal year 2073/74 KMC holds 21.01% shareholding in Advanced Imaging & Diagnostic Centre Pvt. Ltd. which was accounted for Investment in Associate.

Subsequently in reporting period 2074/75, KMC has purchased additional 70% shares in Advanced Imaging & Diagnostic Centre Pvt. Ltd. which has changed its status from associate to subsidiary. Total investment in Advanced Imaging & Diagnostic Centre Pvt. Ltd till reporting date is 91.01%.

KMC has 100% holding in KMC Pharmacy & Medical Supplies Pvt. Ltd. for the reporting period and all previous comparative periods presented.

KMC has 100% holding in KMC Investment Pvt. Ltd. for the reporting period and all previous comparative periods presented.

d. Loss of Control

When the Company loses control over a Subsidiary, it derecognizes the assets and liabilities of the former subsidiary from the consolidated statement of financial position.

However the Company has not lost control over its any subsidiaries.

e. Transactions eliminated on consolidation

The effect of all intra-group transactions and outstanding balances, including realized and unrealized income and expenses are eliminated in the preparation of the Consolidated Financial Statements.

3.3 Cash and cash equivalents

Cash and Cash Equivalents include cash in hand, balances with bank and financial institutions and money at call and at short notice. These are subject to insignificant risk of changes in their fair value and are used by the Company in the management of short term commitments.

Details of the Cash and Cash Equivalents are given in Notes to the Financial Statements.

3.4 Financial assets and Financial Liabilities

Initial Recognition

a. Date of Recognition

All financial assets and liabilities are initially recognized on the trade date, i.e. the date on which the Company becomes a party to the contractual provisions of the instrument. This includes 'regular way trades'. Regular way trade means purchases or sales of financial assets that required delivery of assets within the time frame generally established by regulation or convention in the market place.

b. Recognition and Initial Measurement of Financial Instruments

The classification of financial instruments at the initial recognition depends on their purpose and characteristics and the management's intention in acquiring them. All financial instruments are measured initially at their fair value plus transaction costs that are directly attributable to acquisition or issue of such financial instruments except in the case of such financial assets and liabilities at fair value through profit or loss, as per the Nepal Accounting Standard - NAS 39 (Financial Instruments: Recognition and Measurement). Transaction costs in relation to financial assets and financial liabilities at fair value through profit or loss are dealt with the Statement of Profit or Loss.

Classification and Subsequent Measurement of Financial Instruments

Classification and Subsequent Measurement of Financial Assets

At the inception, a financial asset is classified into one of the following:

- (a) Financial assets at fair value through profit or loss
 - i. Financial assets held for trading
 - ii. Financial assets designated at fair value through profit or loss
- (b) Held to Maturity Financial Assets
- (c) Loans and Receivables
- (d) Financial assets available for sale

The subsequent measurement of financial assets depends on their classification.

(a) *Financial Assets at Fair Value through Profit or Loss*

A financial asset is classified as fair value through profit or loss if it is held for trading or is designated at fair value through profit or loss.

(i) Financial Assets Held for Trading

Financial assets are classified as held for trading if they are acquired principally for the purpose of selling or repurchasing in the near term or holds as a part of a portfolio that is managed together for short-term profit or position taking. This category also includes



derivative financial instruments entered into by the Company that are not designated as hedging instruments in hedge relationships as defined by Nepal Accounting Standards (NAS) 39 “Financial Instruments: Recognition and Measurement”.

Financial assets held for trading are recorded in the Statement of Financial Position at fair value. Changes in fair value are recognized in ‘Net trading income’. Dividend income is recorded in ‘Net trading income’ when the right to receive the payment has been established

The Company evaluates its held for trading asset portfolio, other than derivatives, to determine whether the intention to sell them in the near future is still appropriate. When the Company is unable to trade these financial assets due to inactive markets and management’s intention to sell them in the foreseeable future significantly changes, the company may elect to reclassify these financial assets. Financial assets held for trading include instruments such as government securities and equity instruments that have been acquired principally for the purpose of selling or repurchasing in the near term.

(ii) Financial Assets Designated at Fair Value through Profit or Loss

The Company designates financial assets at fair value through profit or loss in the following circumstances:

- Such designation eliminates or significantly reduces measurement or recognition inconsistency that would otherwise arise from measuring the assets.
- The assets are part of a group of Financial assets, financial liabilities or both, which are managed and their performance evaluated on a fair value basis, in accordance with a documented risk management or investment strategy.
- The assets contain one or more embedded derivatives that significantly modify the cash flows that would otherwise have been required under the contract.

Financial assets designated at fair value through profit or losses are recorded in the Statement of Financial Position at fair value. Changes in fair value are recorded in ‘Net gain or loss on financial instruments designated at fair value through profit or losses’ in the Statement of Profit or Loss. Interest earned is accrued under ‘Interest income’, using the effective interest rate method, while dividend income is recorded under ‘Other operating income’ when the right to receive the payment has been established.

The Company has not designated any financial assets upon initial recognition as designated at fair value through profit or loss.

(b) Held to Maturity Financial Assets

Held to Maturity Financial Assets are non-derivative financial assets with fixed or determinable payments and fixed maturities which the Company has the intention and ability to hold to maturity. After the initial measurement, held to maturity financial investments are subsequently measured at amortized cost using the effective interest rate, less impairment. The amortization is included in ‘Interest income’ in the Statement of Profit or Loss. The losses arising from impairment of such investments are recognized in the Statement of Profit or Loss.

(c) Loans and Receivables from Customers

Loans and receivables include non-derivative financial assets with fixed or determinable payments that are not quoted in an active market, other than:

- Those that the Company intends to sell immediately or in the near term and those that the company, upon initial recognition, designates as fair value through profit or loss.

- Those that the Company, upon initial recognition, designates as available for sale
- Those for which the Company may not recover substantially all of its initial investment through contractual cash flows, other than because of credit deterioration.

After initial measurement, loans and receivables are subsequently measured at amortized cost using the effective interest rate, less allowance for impairment. Within this category, loans and advances to the customers have been recognized at amortized cost using the method that very closely approximates effective interest rate method. The amortization is included in 'Interest Income' in the Statement of Profit or Loss. The losses arising from impairment are recognized in 'Impairment charge / reversal for loans and other losses' in the Statement of Profit or Loss.

(d) Financial Assets Available for Sale

Available for sale financial assets include equity and debt securities. Equity Investments classified as 'Available for Sale' are those which are neither classified as 'Held for neither Trading nor 'Designated at fair value through profit or loss'. Debt securities in this category are intended to be held for an indefinite period of time and may be sold in response to needs for liquidity or in response to changes in the market conditions.

After initial measurement, available for sale financial investments are subsequently measured at fair value. Unrealized gains and losses are recognized directly in equity through 'Other comprehensive income / expense' in the 'Available for sale reserve'.

Classification and Subsequent Measurement of Financial Liabilities

At the inception, the Company determines the classification of its financial liabilities. Accordingly financial liabilities are classified as:

(a) Financial liabilities at fair value through profit or loss

- Financial liabilities held for trading
- Financial liabilities designated at fair value through profit or loss

(b) Financial liabilities at amortized cost

(a) Financial Liabilities at Fair Value through Profit or Loss

Financial Liabilities at fair value through profit or loss include financial liabilities held for trading and financial liabilities designated upon initial recognition as fair value through profit or loss. Subsequent to initial recognition, financial liabilities at fair value through profit or loss are measured at fair value and changes therein are recognized in profit or loss.

(a) (i) Financial Liabilities Held for Trading

Financial liabilities are classified as held for trading if they are acquired principally for the purpose of selling or repurchasing in the near term or holds as a part of a portfolio that is managed together for short-term profit or position taking. This category includes derivative financial instrument entered into by the company that are not designated as hedging instruments in hedge relationships as defined by Nepal Accounting Standard - NAS 39 (Financial Instruments: Recognition and Measurement).

However the Company does not have any derivative financial instruments.

a) (ii) Financial Liabilities Designated at Fair Value through Profit or Loss

The Company designates financial liabilities at fair value through profit or loss at following circumstances:

- Such designation eliminates or significantly reduces measurement or recognition inconsistency that would otherwise arise from measuring the liabilities.
- The liabilities are part of a group of Financial assets, financial liabilities or both, which are managed and their performance evaluated on a fair value basis, in accordance with a documented risk management or investment strategy
- The liability contains one or more embedded derivatives that significantly modify the cash flows that would otherwise have been required under the contract.

(b) Financial Liabilities At Amortized Cost

Financial instruments issued by the Company that are not classified as fair value through profit or loss are classified as financial liabilities at amortized cost, where the substance of the contractual arrangement results in the Company having an obligation either to deliver cash or another financial asset to another Company, or to exchange financial assets or financial liabilities with another Company under conditions that are potentially unfavorable to the Company or settling the obligation by delivering variable number of the Company's own equity instruments.

De-recognition of Financial Assets and Liabilities

(a) De-recognition of Financial Assets

The Company derecognizes a financial asset (or where applicable a part of financial asset or part of a group of similar financial assets) when:

- The rights to receive cash flows from the asset have expired; or
- The Company has transferred its rights to receive cash flows from the asset or
- The Company has assumed an obligation to pay the received cash flows in full without material delay to a third party under a 'pass-through' arrangement and either the Company has transferred substantially all the risks and rewards of the asset or it has neither transferred nor retained substantially all the risks and rewards of the asset, but has transferred control of the asset.

On de-recognition of a financial asset, the difference between the carrying amount of the asset (or the carrying amount allocated to the portion of the asset derecognized) and the sum of the consideration received (including any new asset obtained less any new liability assumed) and any cumulative gain or loss that had been recognized in other comprehensive income is recognized in profit or loss.

(b) De-recognition of Financial Liabilities

A financial liability is derecognized when the obligation under the liability is discharged or cancelled or expired. Where an existing financial liability is replaced by another from the same lender on substantially different terms or the terms of an existing liability are substantially modified, such an exchange or modification is treated as de-recognition of the original liability and the recognition of a new liability.

The difference between the carrying value of the original financial liability and the consideration paid is recognized in profit or loss.

Offsetting of Financial Instruments

Financial assets and financial liabilities are offset and the net amount presented in the Statement of Financial Position when and only when the Company has a legal right to set off the recognized amounts and it intends either to settle on a net basis or to realize the asset and settle the liability

simultaneously. Income and expenses are presented on a net basis only when permitted under NFRSs or for gains and losses arising from a group of similar transaction such as in trading activity.

Amortized Cost Measurement

The Amortized cost of a financial asset or liability is the amount at which the financial asset or liability is measured at initial recognition, minus principal repayments, plus or minus the cumulative amortization using the effective interest method of any difference between the initial amount recognized and the maturity amount, minus any reduction for impairment.

Determination of Fair Value

'Fair value' is the price that would be received to sell an asset or paid to transfer a liability (exit price) in an orderly transaction between market participants at the measurement date in the principal or, in its absence, the most advantageous market to which the Company has access at that date. The fair value of liability reflects its non-performance risk.

The fair values are determined according to the following hierarchy as per NFRS 13:

Level 1 input are quoted prices in active markets for identical assets or liabilities that the entity can access at the measurement date. (PARA 76)

Level 2 inputs are inputs other than quoted market prices included within Level 1 that are observable for the asset or liability, either directly or indirectly. (PARA 81)

Level 3 inputs are unobservable inputs for the asset or liability. (PARA 86)

The Company measures the fair value of an instrument using quoted prices in an active market if available. A market is regarded as active if quoted prices are readily and regularly available and represent actual and regularly occurring market transaction on arm's length basis.

Further, All unquoted equity investments are recorded at cost.

3.5 Trading Assets

One of the categories of financial assets at fair value through profit or loss is "held for trading" financial assets. All financial assets acquired or held for the purpose of selling in the short term or for which there is a recent pattern of short term profit taking are trading assets.

3.6 Derivatives assets and derivative liabilities

A derivative is a financial instrument whose value changes in response to the change in an underlying variable such as an interest rate, commodity or security price, or index; that requires no initial investment, or one that is smaller than would be required for a contract with similar response to changes in market factors; and that is settled at a future date.

The Company does not have any derivative financial instruments.

3.7 Property, Plant and Equipment

Recognition

Property, plant and equipment are tangible items that are held for use in the production or supply of services, for rental to others or for administrative purposes and are expected to be used during more than one period. The Company applies the requirements of the Nepal Accounting Standard - NAS 16 (Property, Plant and Equipment) in accounting for these assets. Property, plant and equipment are recognized if it is probable that future economic benefits associated with the asset will flow to the entity and the cost of the asset can be measured reliably measured.



Measurement

An item of property, plant and equipment that qualifies for recognition as an asset is initially measured at its cost. Cost includes expenditure that is directly attributable to the acquisition of the asset and cost incurred subsequently to add to, replace part of an item of property, plant & equipment. The cost of self-constructed assets includes the cost of materials and direct labor, any other costs directly attributable to bringing the asset to a working condition for its intended use and the costs of dismantling and removing the items and restoring the site on which they are located. Purchased software that is integral to the functionality of the related equipment is capitalized as part of computer equipment. When parts of an item of property or equipment have different useful lives, they are accounted for as separate items (major components) of property, plant and equipment.

Cost Model

Property and equipment is stated at cost excluding the costs of day-to-day servicing, less accumulated depreciation and accumulated impairment in value. Such cost includes the cost of replacing part of the equipment when that cost is incurred, if the recognition criteria are met.

Revaluation Model

The Company has not applied the revaluation model to the any class of freehold land and buildings or other assets. Such properties are carried at a previously recognized GAAP Amount.

On revaluation of an asset, any increase in the carrying amount is recognized in 'Other comprehensive income' and accumulated in equity, under capital reserve or used to reverse a previous revaluation decrease relating to the same asset, which was charged to the Statement of Profit or Loss. In this circumstance, the increase is recognized as income to the extent of previous write down. Any decrease in the carrying amount is recognized as an expense in the Statement of Profit or Loss or debited to the Other Comprehensive income to the extent of any credit balance existing in the capital reserve in respect of that asset.

The decrease recognized in other comprehensive income reduces the amount accumulated in equity under capital reserves. Any balance remaining in the revaluation reserve in respect of an asset is transferred directly to retained earnings on retirement or disposal of the asset.

Subsequent Cost

The subsequent cost of replacing a component of an item of property, plant and equipment is recognized in the carrying amount of the item, if it is probable that the future economic benefits embodied within that part will flow to the Company and it can be reliably measured. The cost of day to day servicing of property, plant and equipment are charged to the Statement of Profit or Loss as incurred.

Depreciation

Depreciation is calculated by using the straight line method on cost or valuation of the Property & Equipment, freehold land and leasehold properties. The rates of depreciations are given below:

Rate of Depreciation per annum (%)

Asset Category	For the year ended 15 July 2019	For the year ended 16 July 2020
Buildings	3%	3%
Furniture & Fixture	15%	15%
Electronic and Office Equipment	20%	20%
Transport Devices	15%	15%

Hospital & Scientific Equipment	15%	15%
Other Assets	15%	15%
Library Books	10%	10%

Depreciation on newly acquired property and equipment are charged from the next month in which it was which it was acquired. Depreciation of property and equipment ceases when it is de-recognized at the time of its disposal.

Changes in Estimates

The asset's methods of depreciation are reviewed, and adjusted if appropriate, at each financial year end.

Capital Work in Progress

These are expenses of capital nature directly incurred in the construction of buildings, major plant and machinery and system development, awaiting capitalization. Capital work-in-progress is stated at cost less any accumulated impairment losses.

Borrowing Costs

Borrowing costs directly attributable to the acquisition, construction or production of an asset that necessarily takes a substantial period of time to get ready for its intended use or sale are capitalized as part of the cost of an asset. All other borrowing costs are expensed in the period in which they occur. Borrowing costs consist of interest and other costs that the Company incurs in connection with the borrowing of funds.

De-recognition

The carrying amount of an item of property, plant and equipment is derecognized on disposal or when no future economic benefits are expected from its use. The gain or losses arising from de-recognition of an item of property, plant and equipment is included in the Statement of Profit or Loss when the item is derecognized. When replacement costs are recognized in the carrying amount of an item of property, plant and equipment, the remaining carrying amount of the replaced part is derecognized. Major inspection costs are capitalized. At each such capitalization, the remaining carrying amount of the previous cost of inspections is derecognized.

3.8 Goodwill and Intangible Assets

Recognition

An intangible asset is an identifiable non-monetary asset without physical substance, held for use in the production or supply of goods or services, for rental to others or for administrative purposes. An intangible asset is recognized if it is probable that the future economic benefits that are attributable to the asset will flow to the entity and the cost of the asset can be measured reliably. An intangible asset is initially measured at cost. Expenditure incurred on an intangible item that was initially recognized as an expense by the Company in previous annual Financial Statements or interim Financial Statements are not recognized as part of the cost of an intangible asset at a later date.

Computer Software & Licenses

Cost of purchased licenses and all computer software costs incurred, licensed for use by the Company, which are not integrally related to associated hardware, which can be clearly identified, reliably measured, and it's probable that they will lead to future economic benefits, are included in the Statement of Financial Position under the category 'Intangible assets' and carried at cost less accumulated amortization and any accumulated impairment losses.



Subsequent Expenditure

Expenditure incurred on software is capitalized only when it is probable that this expenditure will enable the asset to generate future economic benefits in excess of its originally assessed standard of performance and this expenditure can be measured and attributed to the asset reliably. All other expenditure is expensed as incurred.

Goodwill is measured at cost less accumulated impairment losses.

Amortization of Intangible Assets

Intangible Assets, except for goodwill, are amortized on a straight-line basis in the Statement of Profit or Loss from the date when the asset is available for use, over the best of its useful economic life based on a pattern in which the asset's economic benefits are consumed by the KMC. Amortization methods, useful lives, residual values are reviewed at each financial year end and adjusted if appropriate. The Company assumes that there is no residual value for its intangible assets.

Asset Category	For the year ended 15 July 2021	For the year ended 15 July 2020
Computer Software	5 Years	5 Years

De-recognition of Intangible Assets

The carrying amount of an item of intangible asset is derecognized on disposal or when no future economic benefits are expected from its use. The gain or loss arising on de recognition of an item of intangible assets is included in the Statement of Profit or Loss when the item is derecognized.

3.9 Investment Property

Investment property is property (land or a building or part of a building or both) held (by the owner or by the lessee under a finance lease) to earn rentals or for capital appreciation or both but not for sale in the ordinary course of business.

Measurement

Investment properties are initially measured at cost, including transaction costs. Subsequently all investment properties (without exception) are reported at fair value with any gains or losses in fair value reported in the income statement as they arise. The fair value used is that which the property could be exchanged between knowledgeable, willing parties in an arm's length transaction and should reflect market conditions at the balance sheet date. If any property is reclassified to investment property due to changes in its use, fair value of such property at the date of reclassification becomes its cost for subsequent accounting.

De-recognition

Investment properties are derecognized when they are disposed of or permanently withdrawn from use since no future economic benefits are expected. Transfers are made to and from investment property only when there is a change in use. When the use of a property changes such that it is reclassified as Property, Plant and Equipment, its fair value at the date of reclassification becomes its cost for subsequent accounting.

Investment in Associates

Associates are those entities in which the Company has significant influence, but not control, over the financial and operating policies.

3.10 Income Tax

As per Nepal Accounting Standard- NAS 12 (Income Taxes) tax expense is the aggregate amount included in determination of profit or loss for the period in respect of current and deferred taxation. Income Tax expense is recognized in the statement of Profit or Loss, except to the extent it relates to items recognized directly in equity or other comprehensive income in which case it is recognized in equity or in other comprehensive income. The Management periodically evaluates positions taken in tax returns with respect to situations in which applicable tax regulation is subject to interpretation. It establishes provisions where appropriate on the basis of amounts expected to be paid to tax authorities.

Current Tax

Current tax assets and liabilities consist of amounts expected to be recovered from or paid to Inland Revenue Department in respect of the current year, using the tax rates and tax laws enacted or substantively enacted on the reporting date and any adjustment to tax payable in respect of prior years.

Deferred Tax

Deferred tax is provided on temporary differences at the reporting date between the tax bases of assets and liabilities and their carrying amounts for financial reporting purposes. Deferred tax liabilities are recognized for all taxable temporary differences except:

- Where the deferred tax liability arises from the initial recognition of goodwill or of an asset or liability in a transaction that is not a business combination, and at the time of transaction, affects neither the accounting profit nor taxable profit or loss.
- In respect of taxable temporary differences associated with investments in subsidiaries, where the timing of the reversal of the temporary differences can be controlled and is probable that the temporary differences will not reverse in the foreseeable future.

Deferred tax assets are recognized for all deductible temporary differences, carried forward unused tax credits and unused tax losses (if any), to the extent that it is probable that the taxable profit will be available against which the deductible temporary differences, carried forward unused tax credits and unused tax losses can be utilized except:

- Where the deferred tax asset relating to the deductible temporary differences arising from the initial recognition of an asset or liability in a transaction that is not a business combination, and at the time of transaction, affects neither the accounting profit nor taxable profit or loss.
- In respect of deductible temporary differences associated with investments in Subsidiaries, deferred tax assets are recognized only to the extent that it is probable that the temporary differences will reverse in the foreseeable future and taxable profit will be available against which the temporary difference will be utilized.

The carrying amount of deferred tax assets is reviewed at each reporting date and reduced to the extent that it is probable that sufficient profit will be available to allow the deferred tax asset to be utilized. Unrecognized deferred tax assets are reassessed at each reporting date and are recognized to the extent that it has become probable that future taxable profit will allow the deferred tax asset to be recovered.

Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the year when the asset is realized or the liability is settled, based on tax rates (and tax laws) that have been enacted or substantively enacted at the reporting date.

Current and deferred tax assets and liabilities are offset only to the extent that they relate to income taxes imposed by the same taxation authority.



3.11 Provisions

A provision is recognized if, as a result of a past event, the Company has a present legal or constructive obligation that can be estimated reliably, and it is probable that an outflow of economic benefits will be required to settle the obligation. The amount recognized is the best estimate of the consideration required to settle the present obligation at the reporting date, taking in to account the risks and uncertainties surrounding the obligation at that date. Provisions are not recognized for future operating losses.

3.12 Gratuity Obligation

The gratuity benefits to the staffs were to be provided as per old KMC Staff Service Byelaws 2067 for staffs completing five years of service as follows: a) at the rate of half of monthly salary for 5-10 years period, b) at the rate of one-month basic salary for 10-15 years period, c) at the rate of one and half of monthly basic salary for 15-20 years period, d) at the rate of two months basic salary for above 20 years period.

After the revision in the staff service by-laws, new KMC Staff Service Byelaws 2077 has been formulated. Accordingly, the gratuity scheme to be provided to the staffs were revised. As per the new scheme, the gratuity was to be provided for staffs completing ten years of service as follows: a) at the rate of half of monthly basic salary for 10-15 years period, b) at the rate of one-month basic salary for 15-20 years period, c) at the rate of one and half of monthly basic salary for above 20 years period.

Actuarial valuation of the gratuity liability as per the new gratuity scheme was carried out by M/s Radgo & Company, Borivali East. Mumbai which is an independent consulting firm with domain expertise in the fields of actuarial and financial valuation, actuarial and insurance consulting, risk management and strategic management advisory. As per the valuation report dated 13 Dec 2021, the gratuity liability was NPR 12,37,88,103, which is NPR 5,16,18,077 less than the provision made by the management till the last fiscal year:

Gratuity Liability booked	: 175,406,180
Gratuity Liability as per actuarial valuation	: 123,788,103
Difference	: 5,16,18,077

The new gratuity scheme was not accepted by the employees and the decision regarding finalization of the gratuity scheme to be provided to the employees is pending in the court. As such, management has decided not to reduce the liability as per the actuarial valuation until the gratuity scheme is finalized by the court in line with NAS 19 Employee Benefits, read along with NAS 8 Accounting Policies, Changes in Accounting Estimates and Errors under the principle of conservatism.

3.13 Revenue Recognition

Revenue is recognized to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured. The specific recognition criteria must also be met before revenue is recognized.

3.14 Finance and Operating Leases

Premises are taken are operating lease which are operating in nature. The expenses under operating leases as per the lease agreement are charged to other operating expenses in the statement of profit and loss. NFRS 17, "Leases" is applied for accounting leases.

3.15 Foreign Currency Transactions, Translation and Balances

Transactions in foreign currency are recorded at exchange rates prevailing on the date of transaction. Exchange differences arising on foreign exchange transactions settled during the year are recognized as trading gains or losses in the statement of profit and loss.

Monetary assets and liabilities denominated in foreign currencies are translated at average exchange rates and resultant differences are recognized as revaluation gains or losses in the statement of profit and loss account.

3.16 Share Capital and Reserves

Share capital and reserves are different classes of equity claims. Equity claims are claims on the residual interest in the assets of the entity after deducting all its liabilities. Changes in equity during the reporting period comprise income and expenses recognized in the statement of financial performance; plus contributions from holders of equity claims, minus distributions to holders of equity claims.

3.17 Earnings Per Share Including Diluted

The Company presents basic and diluted Earnings per share (EPS) data for its ordinary shares. Basic EPS is calculated by dividing the profit and loss attributable to ordinary equity holders of the Company by the weighted average number of ordinary shares outstanding during the period.

The formula used to calculate a company's diluted EPS is the Company's net income minus preferred dividends divided by the weighted average number of shares outstanding plus the impact of convertible preferred shares and the impact of options, warrants, and other dilutive securities. However, there is no need to calculate diluted EPS.

3.18 Dividend on Ordinary Shares

Dividend on ordinary shares are recognized as a liability and deducted from equity when they are approved by the Company's shareholders. Interim Dividend is deducted from equity when they are declared and no longer at the discretion of the Company. Dividend for the year that is approved after the reporting date is disclosed as an event after the reporting date.

3.19 Cash Flow Statement

The cash flow statement has been prepared using 'The Indirect Method', whereby gross cash receipts and gross cash payments of operating activities, finance activities and investing activities have been recognized.

3.20 Comparative Figures

The comparative figures and phrases have been rearranged wherever necessary to conform to the current year's presentation.

4. Schedules of Explanatory Information to Financial Statements

Following explanatory information relating to figures presented in the consolidated statement of financial position and in the consolidated statement of profit or loss is presented in this section.

4.1 Goodwill Valuation

At the date when KMC had acquired additional 70% shares in Advanced Imaging and Diagnostic Center Pvt. Ltd, Goodwill has been computed as per NFRS 3, "Business Combination". Non-Controlling interest and value of existing shareholding has been valued at fair value.



Impairment of Goodwill

From the date of recognition of goodwill, as required by NAS 36 Impairment, at the end of every fiscal year, goodwill has been tested for impairment.

During this fiscal year also goodwill has been tested for impairment. But no any impairment has been identified on goodwill.

4.2 Related Party Disclosure

In normal course of operation, the company enters into transactions with related parties. Related parties include KMC Pharmacy & Medical Supplies Pvt. Ltd, as its 100% subsidiary company. The transaction entered into with KMC Pharmacy includes the following.

- Representation in Board of Directors,
- Assists in overall operation and management,
- Purchase of medicines and surgical items,
- Charging of monthly rent,
- Charging of common administrative expenses,
- Intra-group transaction between related parties is presented below-Amount in NPR

Particulars	KMC	KMC Investment	KMC Pharmacy	AIDC
Purchase of KMC from KMC Pharmacy	948,174.65	-		
Hose rent paid by KMC Pharmacy to KMC		-	600,000	
House Rent paid by KMC-to-KMC Pharmacy	1,574,000			
Hose rent paid by AIDC to KMC		-		120,000

Inter-group receivable and payable in financial Statement-

Amount in NPR

Particulars	KMC Investment	KMC Pharmacy	AIDC
Receivable	180,000	18,544,090	
Payable			55,984,987

Other related parties include the Key Management Personnel of the company; they include:

1. **Prof. Dr. Ratindra Nath Shrestha** **Principal**
2. **Prof. Dr..Suman Kumar Shreshtha** **Hospital Director**

The total short-term employment benefits (salary and other related expense) of key management personnel paid for the fiscal year was Rs.48,41,813 during the fiscal year.

There was no other related party transaction with board members and key management personnel; transactions, if any, with directors, related and key management personnel, related entities which occurred in the normal course of company's operation were conducted on terms no more favorable than similar transaction with other customers.

4.2.A Medium and Long-Term Loans

The company has following mid- and long-term loan.

Details of loans	Loan amount (NPR)
NIBL-Medium Term Loan-3	51,100,000
NIBL Working Capital Loan -New	60,000,000
NIBL Working Capital Revolving	340,000,000
SBL- Short Term Loan	108,000,000
Term Loan – NIBL	40,000,000
Total	599,100,000

With consideration of carve out provide as referred in Note 2.6 in effective rate computation. Financial liability is not amortized.

Property Plant and Equipment

Particulars	Land	Building	Hospital & Scientific Equipments	Grant Assets (Hospital & Office Equipments)	Electronic & Office Equipments	Furniture & Fixtures	Transport Devices	Library Books	Other Assets	Total
Cost										
Balance as on 31st Ashad 2076	217,259,321	1,459,762,776	616,046,009	7,009,587	78,097,151	133,527,633	32,568,585	19,689,771	63,236,848	2,627,197,682
Addition during the Year										
Acquisition	-	-	80,954,191	-	5,539,069	9,125,800	7,500,000	795,772	2,646,569	106,561,400
Capitalization	-	35,753,026	-	-	-	-	-	-	-	35,753,026
Disposal during the year	-	-	-	-	-	-	(2,875,000)	-	-	(2,875,000)
Adjustment/Revaluation	-	-	-	-	-	-	-	-	-	-
Balance as on 31st Ashad 2077	217,259,321	1,495,515,802	697,000,200	7,009,587	83,636,220	142,653,433	37,193,585	20,485,543	65,883,417	2,766,637,108
Addition during the Year										
Acquisition	-	-	80,630,633	-	11,220,314	1,636,532	6,795,889	-	3,939,328	104,222,696
Capitalization	-	1,383,569	-	-	-	-	-	-	-	1,383,569
Disposal during the year	-	-	(2,763,000)	-	-	-	(3,035,000)	-	-	(5,798,000)
Adjustment/Revaluation	-	-	-	-	-	-	-	-	-	-
Balance as on 31st Ashad 2078	217,259,321	1,496,899,371	774,867,833	7,009,587	94,856,534	144,289,964	40,954,474	20,485,543	69,822,745	2,866,445,372
Depreciation and Impairment										
Balance as on 31st Ashad 2076	-	274,970,010	368,841,338	5,030,193	52,714,297	82,077,943	22,253,242	11,039,899	39,090,205	856,017,125
Impairment for the year	-	-	-	-	-	-	-	-	-	-
Depreciation charge for the year	-	35,702,632	44,549,873	297,086	5,647,708	8,327,438	2,351,520	909,126	3,824,634	101,610,018
Disposals	-	-	-	-	-	-	(2,696,388)	-	-	(2,696,388)
Adjustments	-	-	-	-	-	-	-	-	-	-
Balance as on 31st Ashad 2077	-	310,672,642	413,391,211	5,327,279	58,362,005	90,405,381	21,908,374	11,949,025	42,914,839	954,930,756



Impairment for the year	-									-
Depreciation charge for the year	-	35,579,884	43,712,724	251,922	5,806,592	7,967,969	2,454,625	853,652	3,492,062	100,119,431
Disposals	-		(76,138)				(2,168,261)			(2,244,398)
Adjustments	-									-
Balance as on 31st Ashad 2078	-	346,252,526	457,027,798	5,579,201	64,168,597	98,373,350	22,194,739	12,802,677	46,406,901	1,052,805,789
Capital Work in Progress	-	1,358,206	158,833,420	-	-	-	-	-	-	160,191,626
Net Book Value	217,259,321	1,150,646,845	317,840,035	1,430,386	30,687,937	45,916,614	18,759,735	7,682,866	23,415,844	1,973,831,210
As on Asar end 2077	217,259,321	1,184,843,163	283,608,987	1,682,308	25,274,218	52,248,050	15,285,209	8,536,521	22,968,578	1,811,706,355
As on Asar end 2078	217,259,321	1,150,646,845	317,840,035	1,430,386	30,687,937	45,916,614	18,759,735	7,682,866	23,415,844	1,973,831,210

Notes to Financial Statements

For the year ended 31 Asar 2078

Revenue

Particulars	Group		KMC	
	Current Year	Previous Year	Current Year	Previous year
Admission & Tuition Fees	321,637,259	593,100,449	321,637,259	593,100,449
Hospital Income	688,195,843	456,148,347	688,195,843	456,148,347
Sales Pharmacy	32,172,913.79	121,543,888		
Sales AIDC	2,014,775.00	25,459,730		
Total	1,044,020,790	1,196,252,415	1,009,833,101	1,049,248,797
4.21.1 Admission and Tuition Fees	Group		KMC	
	Current Year	Previous Year	Current Year	Previous year
Admission Fees - MBBS	-	141,538,500	-	141,538,500
Admission Fees - B. Sc. Nursing	-	12,420,000	-	12,420,000
Admission Fees - BDS	-	29,154,330	-	29,154,330
Admission Fees - BNS	-	-	-	-
Tuition Fees - MBBS	255,776,112	327,496,448	255,776,112	327,496,448
Tuition Fees - B. Sc. Nursing	19,126,275	24,366,300	19,126,275	24,366,300
Tuition Fees - BDS	45,632,372	56,972,372	45,632,372	56,972,372
Tuition Fees - BNS	1,102,500	1,152,500	1,102,500	1,152,500
Total	321,637,259	593,100,449	321,637,259	593,100,449
4.21.2 Hospital Income	Group		KMC	
	Current Year	Previous Year	Current Year	Previous year
Registration Charges	3,588,739	15,272,176	3,588,739	15,272,176
Bed Charges	140,757,438	93,141,631	140,757,438	93,141,631
Bed Charges-COVID	29,831,000		29,831,000	
Pathology Charges	300,645,057	151,368,872	300,645,057	151,368,872
X-Ray, ECG, Echo., Endoscopy	42,171,199	30,963,727	42,171,199	30,963,727
Ultrasound Charges	27,981,242	26,130,275	27,981,242	26,130,275
Operation Charges	72,029,741	71,535,714	72,029,741	71,535,714
Dialysis Income	6,890,578	6,095,063	6,890,578	6,095,063
Dental Income	5,103,120	8,230,449	5,103,120	8,230,449
Other Hospital Charges	59,197,729	53,410,441	59,197,729	53,410,441
Total	688,195,843	456,148,347	688,195,843	456,148,347
Other income				4.22
				NPR
Particulars	Group		KMC	
	Current Year	Previous Year	Current Year	Previous year
Application Fees	229,000	754,550	229,000	754,550



Hostel Income	47,712,902	52,441,632	47,712,902	52,441,632
Rental Income	43,278,363	1,847,140	36,687,251	4,079,140
Interest Income	1,158,345	6,287,488	94,539	177,044
Internship, Examination & Other Charges	12,093,934	10,897,500	12,093,934	10,897,500
Clinical Charges from PG	19,618,905	71,892,000	19,618,905	71,892,000
Elective Course Income	10,379,672	11,511,913	10,379,672	11,511,913
Dividend Income	27,044	10,450,000	-	10,450,000
Donation Received	106,838		106,838	
Amount Transferred from Deferred Income	251,922	297,086	251,922	297,086
Gain on sale of fixed assets	2,215,907	873,648	215,907	873,648
Other Miscellaneous Income	10,910,516	11,483,384	10,749,725	11,760,472
Sale to Hospital Pharmacy	10,331		10,331	
Total	147,983,347	178,736,340	138,150,925	175,134,984

Supplies Consumption During the Year

4.23

NPR

Particulars	Group		KMC	
	Current Year	Previous Year	Current Year	Previous year
Particulars	Current Year	Previous Year	Current Year	Previous Year
Chemicals & glasswares	106,034,609	44,285,107	106,034,609	44,285,107
X-Ray films and chemicals	8,632,430	6,651,367	8,632,430	6,651,367
Oxygen	17,399,975	6,797,845	17,399,975	6,797,845
Hospital supplies and Tools	40,770,025	31,347,210	41,718,199	37,713,714
Printing, stationery and reproduction costs	4,601,763	8,754,789	4,601,763	8,754,789
Cleaning material	1,822,174	5,686,542	1,822,174	5,686,542
Teaching materials & newspapers	2,958,620	337,748	2,958,620	337,748
Housekeeping & linen expenses	8,080,597	10,896,922	8,080,597	10,896,922
Add: Opening inventories	12,030,614	8,242,650	12,030,614	8,242,650
Less: Closing inventories	(8,920,483)	(12,030,614)	(8,920,483)	(12,030,614)
Cost of goods sold pharmacy	27,898,722	103,915,733	-	-
Cost of Sales AIDC	2,837,657	12,297,258	-	-
Total	224,146,702	227,182,558	194,358,499	117,336,070

Personnel Expenses

4.24

NPR

Particulars	Group		KMC	
	Current Year	Previous Year	Current Year	Previous year
Wages and salaries and other benefits	534,143,324	615,129,051	528,455,040	600,029,815
Contributions to defined contribution plans (PF)	22,247,143	26,565,408	22,029,405	25,239,256
Staff gratuity fund contribution	-	22,057,940	-	22,057,940
Extended hospital services allowance	20,393,117	58,265,370	20,393,117	58,265,370

Leave encashment	9,028,628	17,190,901	8,860,776	16,696,035
Staff development expenses	-	-	-	-
Uniform Expenses	-	31,560	-	-
SSF Contribution Expenses	3,598,322		3,598,322	
Staff Bonus	5,138,979	8,779,349	5,138,979	7,993,326
Total	594,549,513	748,019,579	588,475,640	730,281,741

Provision for the staff bonus has been made at the rate of 10% of net profit before tax and bonus for the current fiscal year.

Administrative Expense

4.25

Particulars	Group		KMC	
	Current Year	Previous Year	Current Year	Previous year
Academic & examination expenses	344,619	3,152,286	344,619	3,152,286
Advertisement & publicity	577,056	955,992	577,056	935,940
Affiliation and Recognition Fees	-	10,031,380	-	10,031,380
AGM and annual day expenses	-	227,266	-	227,266
AMC Expenses	1,202,183		1,202,183	
Audit fees (including internal audit fees)	1,265,200	1,207,400	1,130,000	1,005,700
Bank Charges	2,350	7,500	-	-
Business promotion expenses	232,269	620,500	232,269	620,500
Commission	-	2,116,942	-	2,116,942
Consultancy charges	11,076,462	7,883,857	11,076,462	7,474,252
Cleaning Expenses	-	143,431	-	-
Electricity expenses	20,841,451	21,882,753	20,841,451	21,356,502
Fees & renewal	6,225,607	5,541,752	5,993,607	5,538,652
Field visit expenses	81,100	379,923	81,100	379,923
Foreign Exchange Loss	2,299,126		2,299,126	
Fuel expenses	4,695,851	6,183,741	4,695,851	6,183,741
Gardening expenses	74,945	291,375	74,945	291,375
Institution teaching cost	491,550	1,605,425	491,550	1,605,425
Health Camp Expenses	-	245,322	-	245,322
Hostel Management Expenses	8,931,944		8,931,944	
Insurance premium	7,172,720	6,131,396	6,976,739	5,937,802
Legal fees	686,520	474,600	604,520	474,600
Loss of Trading Stock	69,347		69,347	
Meeting fees	548,250	3,610,000	548,250	3,425,000
Miscellaneous Expenses	773,808		193,997	
Office supplies expenses	115,041	282,127	74,275	233,875
Packing Materials	42,875	243,874	-	-
Pantry Expenses	-	67,400	-	-
Patient welfare expenses	15,000	1,355,548	15,000	1,355,548
Printing & Stationery Expenses	287,890	881,522	-	-
Reception & refreshment	6,783,209	4,988,135	6,783,209	4,959,260



Rental expenses	10,326,385	17,085,784	11,900,385	17,637,784
Repairs & maintenance expenses	19,369,912	13,674,732	19,336,077	13,443,170
Security expenses	23,247,193	24,324,010	23,247,193	24,324,010
Service Outsourcing Expenses	20,657,511	14,134,850	20,609,261	14,134,850
Student ECA & welfare expenses	-	58,060	-	58,060
TADA	1,139,132		1,139,132	
Tax Expenses	304,653	-	249,500	-
Telephone, fax email, internet etc	2,383,625	2,549,668	2,383,625	2,411,871
Training/seminar expenses	604,000	741,860	600,000	741,860
Transportation & conveyances	1,983,291	328,940	1,983,291	252,940
Tuition fees and other receivables w/off	-	-	-	-
Water supply & purification expenses	1,759,652	2,771,017	1,756,752	2,740,117
Total	156,611,727	156,180,371	156,442,716	153,295,954

Depreciation and Amortization

4.26

(NPR)

Particulars	Group		KMC	
	Current Year	Previous Year	Current Year	Previous year
Depreciation on property and equipment	101,464,004	102,394,009	100,119,431	101,610,018
Depreciation on investment property	-	-	-	-
Amortization of intangible assets	-	-	-	-
Total	101,464,004	102,394,009	100,119,431	101,610,018

Finance Cost

4.27

(NPR)

Particulars	Group		KMC	
	Current Year	Previous Year	Current Year	Previous year
Interest on borrowings	61,908,987	39,470,064	57,104,610	39,470,064
Bank Charges & Communication	573,334		93,334	
Total	61,908,987	39,470,064	57,197,944	39,470,064

Income Tax Expenses

4.28

(NPR)

Particulars	Group		KMC	
	Current Year	Previous Year	Current Year	Previous year
Current tax expense	7,547,597	17,924,910	7,547,597	13,546,268
Current Year	7,547,597	17,957,998	7,547,597	13,581,452
Adjustments for prior years	-	(33,088)	-	(35,183)
Deferred tax expense	5,903,767	6,291,997	5,173,937	5,815,007
Origination and reversal of temporary differences	5,903,767	6,291,997	5,173,937	5,815,007
Changes in tax rate	-	-	-	-
Recognition of previously unrecognized tax losses	-	-	-	-
Total income tax expense	13,451,363	24,216,907	12,721,534	19,361,276

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Kathmandu Medical College Public Limited

काठमाडौं मेडिकल कलेज शिक्षण अस्पताल

सिनामंगल, काठमाडौं

फोन नं. : ४४६८०६२/६३/६४

दुवाकोट, भक्तपुर

फोन: ०१-६६१६७८१