AUDITED STATEMENTS OF

Jawahar Medical Foundation's ACPM Medical College, Dhule

MEDICAL COLLEGE

FOR THE YEAR ENDED ON 31ST MARCH 2024

AUDITORS

K. U. NABARIYA & CO.
CHARTERED ACCOUNTANTS,
"RAJODAY", NAVGRAHI,
LANE NO.2, DHULE 424001
Phone: 02562-234540,234840,796086

K.U.Nabariya & Company
CHARTERED ACCOUNTANTS

K.U.Nabariya
M.Com, LL.B, F.C.A.
Madhur K. Nabariya
M.Com, F.C.A.

H.No.1461, 'RAJODAY', NAVGRAHI, L.No. 2, DHULE -424001 (M.S.) ☎ : (02562) 234540, RESI : 233240. E-Mail : kunabariya_co@rediffmail.com

K.U. NABARIYA & CO. DHULE FRN 106747W Chartered Accountants

AUDITOR'S REPORT

Report on The Financial Statements

1. We have audited the accompanying financial statements of **Jawahar Medical Foundation's Annasaheb Chudaman Patil Memorial Medical College, Dhule** which comprise the Balance-Sheet as at March 31, 2024 and Income & Expenditure Statement for the year then ended and a summary of significant accounting policies and other explanatory information, which we have signed under reference to this report.

Management's Responsibility for the Financial Statements

2. The Management of the Institute is responsible for the preparation of these financial statements that give a true and fair view of the financial position and financial performance of the unit in accordance with the accounting principles generally accepted in India. This responsibility also includes the maintenance of adequate accounting records in accordance with the provision of the applicable law and for preventing and detecting the frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of internal financial control, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

3. Our responsibility is to express an opinion on these financial statements based on our audit.

4. We have taken into account the provisions of the applicable law including the Accounting and Auditing Standards and matters which are required to be included in the audit report under the provisions of the applicable law.

5. We conducted our audit in accordance with the Standards on Auditing and other applicable authoritative pronouncements issued by the Institute of Chartered Accountants of India. Those Standards and pronouncements require that we comply

with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

6. An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the Unit's preparation of the financial statements that give a true and fair view, in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on whether the unit has in place an adequate internal financial controls system over financial reporting and the operating effectiveness of such controls. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the units management, as well as evaluating the overall presentation of the financial statements.

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

Opinion

8. In our opinion, and to the best of our information and according to the explanations given to us, except for the matters stated below, the accompanying financial statements give the information required by the applicable law in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India:

(a) In the case of the Balance-Sheet, of the state of affairs of the unit as at 31st March, 2024; and

(b) In the case of Income & Expenditure Statement, of the **Surplus** for the year ended on that date.

Remarks:

1. The Financial Statements are prepared under the historical cost convention by following accrual/mercantile system of accounting in accordance with the applicable accounting standards issued by The Institute of Chartered Accountants of India including the fees received by the students during the year.

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However, fees received from the Government of India by way of scholarships are accounted for as and when received. As explained to us, since there is no reasonable certainty that the Scholarship amounts will be received in a particular period or year, they are being accounted on receipt basis.

2. The various items are appearing as payable in the Balance Sheet under the head Liabilities (List 'A'). Some of these items are outstanding for more than a year. The exact nature of these items be ascertained and if they are not payable, necessary adjustment entries be made in the books of account, with the approval of the managing committee.

3. The various items are appearing as receivable in the Balance Sheet under the head Loans & Advances (List 'B'). Some of these items are outstanding for more than a year. The efforts should be made to recover these amounts & if not recoverable the same may be dealt with properly in the books of account, with the approval of the managing committee.

4. Depreciation has been provided during the year by following Written Down Value Method at the following rates:

Immovable Property	10% p.a.
Furniture & Fixtures	15% p.a.
Equipments & Machines	15% p.a.
Vehicles	15% p.a.
Computers	25% p.a.
Books & Journal	25% p.a.

5. The various items of furniture & fixtures, Dead Stock, Equipments & Machines and other movable assets should be physically verified by the management & the discrepancies, if any, should be properly dealt with in the books of account.

   Furniture/Deadstock Register, Equipments & Machines Register, Vehicles and Computers Register should be produced for verification.

6. Balances of Liabilities, Anamats, Loans and Advances and other receivables and payables are subject to confirmation and reconciliation, if any.

   Confirmation of balances should be obtained from various institutions or individuals for the amounts receivable from them or payable to them.

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DHULE
FRN
106747W
Chartered Accountants

7. A student-wise list of various deposits & scholarship payable was not produced for our verification.
8. Necessary permission should be obtained from the Charity Commissioner for taking amounts or paying amounts as anamats, advances etc. from individuals, trustees, institutions etc.
9. Register showing total number of receipt books printed, used and unused should be produced for our verification.
10. As the audit of Jawahar Medical Foundation is yet to be conducted, the internal transactions between the Foundation & the Medical College Unit could not be verified.

We further report that, except for the matters stated above:

a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit and for determination of fees by the authority;

b) In our opinion, proper books of account as required by law have been kept by the unit including that of each segment so far as appears from our examination of those books;

c) The Balance - Sheet and Statement of Income & Expenditure dealt with by this report are in agreement with the books of account;

d) In our opinion, the aforesaid financial statements comply with the Accounting Standards;

e) The accounts of the Institute have been prepared following **Mercantile/Accrual System** of Accounting.

PLACE :- DHULE
DATE :- 24.09.2024

K.U.NABARIYA & CO. DHULE FRN 106747W Chartered Accountants

FOR K.U.NABARIYA & COMPANY
CHARTERED ACCOUNTANTS
FRN 106747W

(Madhur K. Nabariya)
Partner
M.No. 106200

Jawahar Medical Foundation's ACPM Medical College, Dhule
Receipts and Payments Account
For the Period From 01.04.2023 to 31.03.2024

K.U.NABARIYA & CO. DHULE FRN 106747W Chartered Accountants

Receipts	Amount	Amount	Payments	Amount	Amount
To Opening Balances			**By Opening Balances**		
Cash in Hand	73915.11		Punjab National Bank (Dhule Branch)		
State Bank of India (Dhule Branch)			SB A/c No. 0139000100183398		2536277.85
SB A/c No. 10866578823	232690.26	306605.37			
			By Salaries & Allowances		
To Interest			Teaching Staff Salary	122045725.00	
Saving Bank Interest	415872.00		Non Teaching Staff Salary	93632671.00	
Fixed Deposit Interest	1299585.00	1715457.00	Gratuity	12000000.00	
			Employees Family Pension Fund	3039416.00	
To Fees			Employee P.F. Administration Charges	185173.00	
Tuition Fee	348672704.75		Employees PF EDLI Charges	185174.00	
Repeater Tuition Fee	2096007.00	350768711.75	Interns Stipend	40710.00	
			Sanstha's Share of Provident Fund	1404710.00	232533579.00
To University Fees Received					
Cap Fee	334600.00		**By Administrative Expenses**		
Degree Certificate Fee	300300.00		Committee & Inspection Expenses	12320.00	
Disaster Management Fund	5000.00		Consultancy Fee	2607148.00	
Exam Fee	1434400.00		Eye Bank Expenses	10000.00	
MUHS Ashwamedh, UDF Fee & NSS	67000.00		Interest & Penalties	3062958.00	
MUHS Eligibility Fee	1238950.00		Licence Renewal Fees	8000.00	
N S S	8000.00		Office Expenses	58529.00	
Passing Certificate Fee	136500.00	3524750.00	Processing Fee	7750.00	
			Revenue Stamp	1000.00	
			Transport & Hamali	59339.00	
			Xerox Expenses	134559.00	5961603.00

To Inter Branch Balances			**By Educational Expenses**		
ACPM Medical College Mess	327100.00		Exam Late Fee	15700.00	
ACPM Medical College-PG Course	45099269.00		Function Expenses	1200.00	
Jawahar Medical Foundation (Trust)	63141385.21		Office Expenses	73554.00	
ACPM Medical College-Hospital	38525953.65		Photography	108878.00	
JMF's Multispeciality Hospital	12500000.00	159593707.86	Sundry Expenses	81571.00	280903.00
To Investments			**By Advertisement Expenses**		
FD with PNB 013900PU00076133	5134946.00		Advertisement for Recruitments	196343.00	
FD with PNB 013900PU00076142	5134947.00	10269893.00	Other Advertisement	18200.00	214543.00
To Fixed Assets			**By Audit Fees**		
MH-18-AA-2370 Maruti Ambulance		32614.00	Statutory Audit Fees		413000.00
To Other Accounts			**By Bank Charges & Commission**		
TCS (Electricity Bill)	11633.92		Bank Commission & Charges	35612.14	
TDS on Contractor	138676.00		Bank Guarantee Charges	802659.60	
TDS on Fixed Deposit Interest	129484.00		Bank Loan Processing Charges	541030.00	
TDS on Professional Fee	783460.00		Over Draft Interest	887230.00	2266531.74
CGST on Sale of Fixed Asset (23-24)	664.50				
CGST RCM (23-24)	1483.50		**By Communication Expenses**		
Electricity Bill Payable	1025260.00		Internet	110381.00	
Non Teaching Staff Salary Payable	1134420.00		Postage	25963.00	
Provident Fund Payable	52437.00		Software Subscription	93274.00	
Pruthviraj Daulat Suryawanshi	13200.00		Telephone	25167.00	
SGST on Sale of Fixed Asset (23-24)	664.50		Website	6520.00	261305.00
SGST RCM (23-24)	1483.50				
Teaching Staff Salary Payable	21601253.00		**By Establishment Expenses**		
Caution Money	10025000.00		Electricity	13249646.08	
Hostel Deposit	6545000.00		Fire Extinguisher	13593.00	
Laboratory Deposit	2000000.00		Garden Expenses	83518.00	
Library Deposit	2500000.00		Generator Expenses	33795.00	
Pravin Kashinath Rajput	14383.00		Pollution Control Fee	395576.00	
Employee Provident Fund	4045288.00		Research & Development Expenses	25535.00	13801663.08

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Employees Pathsanstha	6313766.00				
Profession Tax (Salary)	654425.00		**By Fees Paid to Statutory Authorities**		
TDS on Salary	10225840.00		ARA Registration Fee	50000.00	
Amol Prabhakar Patil	10000.00		FRA Proposal Fee	50000.00	
Dr. Dhaval Modi	114800.00		Affiliation & Continuation Fee	679200.00	
Dr. Manish R Shah	200000.00		Affiliation Fee	760000.00	1539200.00
Dr. Ruchit Parag Shah	114800.00				
Lalitkumar D Bhadane	6000.00		**By Insurance**		
Earn While Learn Scholarship (MUHS)	64500.00		Building Insurance	104720.00	
Scholarship	65581116.75		Group Insurance	148763.00	253483.00
Pratik Ram Jadhav	46234.00				
Shaikh Arshiya Riyaz	47500.00		**By Lab Consumable Expenses**		
Sweta Ashok Patil	1066.00		Consumables & Chemicals	19180446.65	
Teaching Staff Unpaid Salary	1751313.00		Demonstration Material	60358.00	
Ambika Traders	34200.00		Departmental Expenses	223186.00	
Arunodaya Industries	43719.00		Laboratory Material	91298.00	19555288.65
Bahishal Shikshan Mandal Scheme	10500.00				
Creative Business Systems	101760.00		**By Legal & Professional Expenses**		
Cyclops Medtech Pvt Ltd.	640000.00		Legal Fee	371000.00	
GM Tech Enterprises	126260.00		Professional Fee	172797.00	543797.00
Green Eye Media	39200.00				
Hotel Krishnna	558515.00		**By Library Expenses**		
Khandesh Maidan	15000.00		Journals & Periodicals Subscription	1490146.00	
Kirloskar Oil Engines Limited	15576.00		Newspaper & Magazine	4109.00	1494255.00
Kisan Kendra	70421.00				
Mundada Agencies	136500.00		**By Printing & Stationery**		
Om Sai Granites	1682633.00		Printing & Stationery		4686872.00
Otic Hearing Solution Pvt Ltd.	1916250.00				
Rameshchandra Jograj Bader	198809.00		**By Repairs and Maintenance**		
Rhino International Agencies	1440676.00		Repairs & Maintenance to Building	11467784.00	
R.R. Diagnostics	410301.00		Repairs & Maintenance to Computer	288360.00	
Saikripa Refrigeration	1420150.00		Repairs & Maintenance to Equipment	3602207.00	
Samarth Services	154685.00		Repairs & Maintenance to Equip. (AMC)	3066287.00	
Samrat Batteries	34800.00		Repairs & Main. to Furniture & Fixtures	1554499.00	

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Sanjay Jagannath Patil Staff Welfare	60200.00		Repairs & Maintenance to Electrical	1113950.00	21093087.00
Shah Nanalal Premchand	414433.00				
Shree Manglam Posters	33100.00		**By Staff Welfare Expenses**		
Shrirang Prakashan Pvt. Ltd.	16800.00		Staff Conference & Seminar	411109.00	
Shubham Computers	41150.00		Staff Uniform	20684.00	431793.00
Unique Cracker & General	28890.00				
Western Zentech Systems	56640.00		**By Students Related Expenses**		
Sakal Media Private Ltd	30450.00		Student Sports Activities & Gymkhana Exp.	22742.00	
Employees Advance	46000.00		Student Conference & Seminar	147106.00	
Aakash Automotives	1149787.00		Students Cultural Activities	32610.00	
Aapla Maharashtra	2961.00		Students Uniform	510000.00	712458.00
Aasif Shah	10000.00				
Abdul Kalam Ansari Adv	506398.00		**By Travelling Expenses**		
Advance Given	7500000.00		Practical Exam T.A.D.A.	281743.00	
Akbarally	18350.00		Travelling Expenses	1370327.00	1652070.00
Akshay Car Decore	16000.00				
Anand Healthcare Services	41064.00		**By Vehicle Expenses**		
Anil Bhika Kharote	73798.00		Repairs & Maintenance to Vehicles	37122.00	
A One Medical Services	12880.00		Vehicle Insurance	112972.00	150094.00
Ashwin D Hon	350000.00				
Aspen Diagnostic Pvt Ltd	53985.00		**By Other Expenses**		
Autocal Systems	44368.00		GST Paid		4296.00
Axitech Lab Solution	466100.00				
Balaji Advertisement	19950.00		**By Depreciation on Fixed Assets**		
BIOMERIEUX India Pvt Ltd.	390680.00		Depreciation on Computers	665604.00	
Bionics Innovations	5310.00		Depreciation on Equipments & Machines	10123316.00	
Borze India Pvt. Ltd.	280000.00		Depreciation on Furniture & Fixtures	2578553.00	
Chetan Arjun Suryawanshi	125300.00		Depreciation on Immovable Properties	12894619.00	
Dainik Warta	15000.00		Depreciation on Books & Journals	426354.00	
Dakshata Services	16500.00		Depreciation on Vehicles	534874.00	27223320.00
Dermaindia	8064.00				
Dindayal K Popali	388000.00		**By Investments**		
Drager India Pvt. Ltd.	100000.00		FD With PNB 013900DP00041271	5132951.00	
Enermax Systems	750620.00		FD With PNB 013900DP00041280	5132950.00	

Essential Equipments	77880.00		FD with PNB 013900PU00076133	73616.00	
Fazlu Raheman	40000.00		FD with PNB 013900PU00076142	73616.00	
Fees Receivable	280.00		FD with PNB 013900PU00076151	303100.00	
Ganesh Tushiram Patil	123300.00		FD with PNB 013900PU00076160	151305.00	
GEM Optical Instrument Industries	300000.00		FD with PNB 013900PU00076188	302563.00	11170101.00
Genesis Health Solutions	215994.00				
Gokul Madhukar Thakur	97000.00		**By Fees Paid to University**		
Group LIC	15447.00		Cap Fee	334600.00	
Gurukrupa Enterprises	117040.00		Degree Certificate Fee	300300.00	
Gurukrupa Papers & Xerox	41160.00		Disaster Management Fund	10000.00	
Harichand Pokharmal Gadwal	1279779.00		Exam Fee	1434400.00	
Health Ware Pvt Ltd	311205.00		MUHS Ashwamedh, UDF Fee & NSS	127000.00	
Iffco Tokio General Insurance	56170.00		MUHS Eligibility Fee	2494350.00	
Ishan Lifesciences	498093.00		N S S	8000.00	
Ishwar Sports & Scientific House	5260.00		Passing Certificate Fee	136500.00	4845150.00
Jai Hind Enterprises	56001.00				
Jibra Power System	10264.00		**By Inter Branch Balances**		
JV Tech	466100.00		ACPM College of BSc Nursing	1005300.00	
Kachave Industries Pvt Ltd.	510000.00		ACPM Medical College Examination A/c	145500.00	
Kailash Bhaskar Nikam	410162.00		ACPM Medical College Mess	520000.00	
Kamal Encon Industries Ltd.	794750.00		ACPM Medical College PLA A/C	28364.00	
Ketki Tushar Bhat	20000.00		ACPM Medical College-PG Course	19995148.00	
K. S. Patil	532852.00		Jawahar Medical Foundation (Trust)	25808717.92	
Kuntal Enterprieses	110000.00		ACPM Medical College-Hospital	24707290.00	
Kuwar Engineering	203520.00		JMF's Medical Store	204053.00	
Laksh Maharashtra	5000.00		JMF's Multispeciality Hospital	8875.00	
Lal's Plywood	874859.00		JMF's Training College of Nursing	201400.00	72624647.92
Laxmi Traders	1028330.00				
Maalick Paints	110000.00		**By Purchase of Fixed Assets**		
Madtech Enterprises	62720.00		Computer & Printers	503957.00	
Mahalaxmi Medico	1088674.00		Software	407100.00	
Matrix Medical Pvt Ltd.	325000.00		Air Conditioners	1420150.00	
Medimation Education Pvt Ltd.	82600.00		Anesthesia Machine -WATO EX 10	1230000.00	
Medimek Industries	25303.00		Diagnostic Audiometer	320250.00	

Medion Healthcare Pvt Ltd	2650000.00		Balance Eye- Video Oculography System	640000.00	
MediQ Lifesciences	367500.00		C-Arm Surgix HD with FPD	2650000.00	
Mediworld	2107356.00		Cath Lab	1855073.00	
MM Enterprises	700000.00		CCTV Camera	223032.00	
M/s M.V. Manekar (HUF)	24000.00		ECLIPSE EP 15 ASSR ECOCH G ENT	1270500.00	
Mukesh Harichand Gadwal	1403296.00		Electric Equipment	69644.00	
Nagesh Kadam & Co.,	172797.00		Electric Motors	43070.00	
Navkar Paints	390985.00		Equipment	822250.00	
N.D.Patil	20000.00		Finger Print Machine	56640.00	
Neeraj Petroleum	141721.00		Gastroscope with Standard Accessories	1200000.00	
New Sanjay Foot Ware	15200.00		Instruments	4064582.00	
Nupur Electricals	1787547.00		Microscopes	1685128.00	
Om Electrical Jagdish	16850.00		Otoread Screener+Cradle+DP+Teaoe	325500.00	
Opto Fine Instruments Pvt Ltd.	292640.00		Solar System	750620.00	
Palmiro Technologies Pvt Ltd.	33630.00		Water Cooler	110000.00	
Patil Subhash Budha	20000.00		Electric Fittings	1781825.00	
P N Enterprises	36350.00		Furniture & Dead Stock	2932570.00	
Police Sodh	10000.00		Laboratory Equipment	23000.00	
Pooja Marketing	27258.00		Sport Equipment	5260.00	
Premier Biomed System Pvt Ltd	22243.00		Hospital New Building Construction	7500000.00	
Prince Aly Khan Hospital	1465996.00		MH-18 BX6951 Bolero Neo N4	1096496.00	32986647.00
Pushpak Elevators	84692.00				
Radhika Sales and Services	28500.00		**By Other Accounts**		
Radiant Technologies	87500.00		TCS (Electricity Bill)	11633.92	
Rahul Sutar	30000.00		TDS on Contractor	160680.00	
Raj Diagnostics	2460162.00		TDS on Fixed Deposit Interest	129484.00	
Rajendra Bandhkam Material	18600.00		TDS on Professional Fee	863460.00	
Raj Pharmaceuticals	9867.00		Electricity Bill Payable	2215530.00	
Ramkrupa Compucare	268663.00		Non Teaching Staff Salary Payable	1134420.00	
Rapid Diagnostic Pvt Ltd	531000.00		Provident Fund Payable	2052650.00	
Ravindra Harchand Koli	75000.00		Salary Payable	19490444.00	
Riddhi Siddhi Repairing Centre	7300.00		Teaching Staff Salary Payable	21601253.00	
Rohit S Patil	622640.00		Caution Money	1525000.00	
Saiqa Naushad	345550.00		Hostel Deposit	1040000.00	

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Seema Handloom House	149292.00		Library Deposit	4000.00	
Shankar Glass Centre	21845.00		Sanjay Mahadu Gawali	67500.00	
Shivaadnya Enterprise	13593.00		Walmik Nanabhau Patil	37500.00	
Shivneri Infotech	207928.00		Employee Provident Fund	3695935.00	
Shree Nanak Hardware & Interior	391291.00		Employees Pathsanstha	7239636.00	
Shree Yog Tours and Travels	702880.00		Profession Tax	760100.00	K.U.NABARIYA & CO. DHULE FRN 106747W ★ Chartered Accountants ★
Shriram Saw Mill	34073.00		TDS on Salary	12389140.00	
Siemens Health Care Pvt. Ltd.	230480.00		Amol Prabhakar Patil	10000.00	
S.S.Scientific	1822137.00		Ashish Raj	133920.00	
S.S. Surgicals	1098584.00		Dr. Dhaval Modi	179800.00	
Suman Enterprises	910951.00		Dr. Manish R Shah	200000.00	
Sunaina Surgical Instruments	28560.00		Dr. Mayuri Kisan Bhalerao	110000.00	
Sun Electro Medical Devices	1230000.00		Dr. Ruchit Parag Shah	179800.00	
Sunil Mistry	170000.00		Lalitkumar D Bhadane	6000.00	
Suntech Solution	34660.00		Ravindra Maharu Jadhav	2600.00	
Super Electricals	877827.00		Rishikesh N Patil	66667.00	
Supreme Computers	77750.00		Deepa J Gaikwad (Scholarship Recovery)	326655.00	
Supreme Computers & Services	111100.00		Earn While Learn Scholarship (MUHS)	80000.00	
Surgikare India	34650.00		Scholarship	65581116.75	
Swastik Machine Tools	33040.00		Siddharth Wankhede (Scholarship Recovery)	326655.00	
Tasmay Medical Equipments Services	1632000.00		Pratik Ram Jadhav	46234.00	
The Life Line	133467.00		Shaikh Arshiya Riyaz	47500.00	
The Oriental Insurance Co. Ltd.	13863.00		Sweta Ashok Patil	1066.00	
Unique Healthcare	274077.00		Teaching Staff Unpaid Salary	1751313.00	
Unique Interior Solutions	1980000.00		Ambika Traders	34200.00	
Valeed Ahmad	13500.00		Arunodaya Industries	43719.00	
Valmik Bhagwan Koli	639614.00		Creative Business Systems	101760.00	
Valmik S Jadhav	22000.00		Cyclops Medtech Pvt Ltd.	640000.00	
Vatsal Offset Printers	2864101.00		GM Tech Enterprises	247682.00	
Veer Sai Ceramics	253470.00		Green Eye Media	39200.00	
Vijaya Surgicals	34096.00		Hotel Krishnna	558515.00	
Vishal Sambhaji Patil	80311.00		Khandesh Maidan	15000.00	
V.K. Lifesciences	362774.00		Kirloskar Oil Engines Limited	15576.00	
Wipro GE Healthcare Pvt Ltd.	1211700.00		Kisan Kendra	70421.00	

Fees Receivable A.Y. 2022-23	54687171.00		Kushal Book Shop	80000.00	
Fees Receivable A.Y. 2023-24	88451554.00		Mundada Agencies	136500.00	
Prepaid Building Insurance	39306.00		Om Sai Granites	1682633.00	
Prepaid Vehicle Insurance	13757.00	344334872.67	Otic Hearing Solution Pvt Ltd.	1916250.00	
			Prithvi Constructions	200000.00	
To Depreciation On Fixed Assets			Rameshchandra Jograj Bader	198809.00	
Computer & Printers	549091.00		Rhino International Agencies	1440676.00	
Software	116513.00		R.R. Diagnostics	410301.00	
Air Conditioners	418417.00		Saikripa Refrigeration	1420150.00	
Anesthesia Machine -WATO EX 10	92250.00		Sai Medical Services	2312800.00	
Diagnostic Audiometer	24019.00		Samarth Services	154685.00	
Babylog 8000 Universal Ventilator	33402.00		Samrat Batteries	34800.00	
Eye- Video Oculography System	48000.00		Shah Nanalal Premchand	414433.00	
C-Arm Surgix HD with FPD	397500.00		Shree Manglam Posters	33100.00	
Cath Lab	2495907.00		Shrirang Prakashan Pvt. Ltd.	16800.00	
CCTV Camera	198947.00		Shubham Computers	41150.00	
C.T.Scan Machine	753101.00		Unique Cracker & General	28890.00	
Dialysis Machine	57264.00		Western Zentech Systems	56640.00	
Dornier Lithotripsy Machine	235319.00		Security Deposit (Electric)	1138418.31	
ECLIPSE EP 15 ASSR ECOCH G ENT	95288.00		Sakal Media Private Ltd	30450.00	
Electric Equipment	236332.00		Employees Advance	31000.00	
Electric Motors	14567.00		Aagamm Fenesture Solution	221533.00	
Electric Typewriter	391.00		Aakash Automotives	1221263.00	
EMG Machine	6390.00		Aapla Maharashtra	2961.00	
Equipment	860861.00		Aasif Shah	10000.00	
Eye Section Equipment	127503.00		Abdul Kalam Ansari	456398.00	
Fans	4468.00		Akbarally	18350.00	
Fax Machines	1333.00		Akshay Car Decore	16000.00	
Finger Print Machine	52031.00		Anand Healthcare Services	116348.00	
Gas Cylinder	755.00		A One Medical Services	12880.00	
Gastroscope with Standard Accessories	180000.00		Ashwin D Hon	350000.00	
Generator	128889.00		Aspen Diagnostic Pvt Ltd	53985.00	
Gymkhana Equipment	62234.00		Autocal Systems	44368.00	
Incinerator	7196.00		Axitech Lab Solution	466100.00	

K.U.NABARIYA & CO.
DHULE
FRN
106747W
Chartered Accountants

Instruments	2006129.00		Balaji Advertisement	19950.00	
Lift	15967.00		BIOMERIEUX India Pvt Ltd.	390680.00	
Microscopes	256006.00		Bionics Innovations	5310.00	
Organic Waste Composting Machine	31016.00		Borze India Pvt. Ltd.	280000.00	
Otoread Screener+Cradle+DP+Teaoe	24413.00		Chetan Arjun Suryawanshi	125300.00	
Oxygen Gas Cylinder	75316.00		Dainik Warta	15000.00	
Projector	9114.00		Dakshata Services	16500.00	
Refrigerator	9735.00		Dermaindia	1025564.00	
RO Plant	56131.00		Dindayal K Popali	388000.00	
Solar System	75036.00		Drager India Pvt. Ltd.	100000.00	
Sonography Machine	585312.00		Enermax Systems	750620.00	
Surgical Laser Holmium	167442.00		Essential Equipments	77880.00	
Telephone Instrument	19921.00		Fazlu Raheman	40000.00	
Television	14883.00		Ganesh Tushiram Patil	123300.00	
Water Cooler	19082.00		GEM Optical Instrument Industries	300000.00	
Welding Machine	101.00		Genesis Health Solutions	215994.00	
Xerox Machine	4166.00		Gokul Madhukar Thakur	97000.00	
X Ray Machine	169641.00		Group LIC	15447.00	
Surgical Operating Zoom Microscope	51541.00		Gulab Hiraji Sutar	220000.00	
Beds	8710.00		Gurukrupa Enterprises	117040.00	
Disection Table	356.00		Gurukrupa Papers & Xerox	41160.00	
Electric Fittings	521693.00		Harichand Pokharmal Gadwal	1279779.00	
Furniture & Dead Stock	1940173.00		Health Ware Pvt Ltd	311205.00	
Gas Fitting	7602.00		Iffco Tokio General Insurance	56170.00	
Glass Ware	273.00		Ishan Lifesciences	498093.00	
Laboratory Equipment	65169.00		Ishwar Sports & Scientific House	5260.00	
Micro Biology	287.00		Jai Hind Enterprises	56001.00	
Moisture Cooler	119.00		Jibra Power System	10264.00	
Museum Material	9886.00		JV Tech	466100.00	
Plumbing Equipment	442.00		Kachave Industires Pvt Ltd.	510000.00	
Portable Patient Locker	2185.00		Kailash Bhaskar Nikam	340162.00	
Sport Equipment	6927.00		Kamal Encon Industries Ltd.	794750.00	
Typewriter	198.00		Ketki Tushar Bhat	20000.00	
Utencils	342.00		K. S. Patil	532852.00	

K.U.NABARIYA & CO.
DHULE
FRN
106747W
★ Chartered Accountants ★

Water Tank	14191.00		K.U. Nabariya & Co.,	27250.00	
ACPM Medical College Building	2537478.00		Kuntal Enterprieses	110000.00	
ACPM Medical College Mess Bldg	177236.00		Kuwar Engineering	203520.00	
Administrative Building	208425.00		Laksh Maharashtra	5000.00	
Bio Chemistry Dept Bldg	107076.00		Lal's Plywood	874859.00	
Boys Hostel [Bldg 1]	107535.00		Laxmi Traders	1028330.00	
Boys Hostel [Bldg.2]	101296.00		Madtech Enterprises	62720.00	
Car Shed	3336.00		Mahalaxmi Medico	1088674.00	
Doctors Quarters	67464.00		Matrix Medical Pvt Ltd.	325000.00	
Electric Fittting's	43104.00		Medimation Education Pvt Ltd.	82600.00	
Generator Room	759.00		Medimek Industries	25303.00	
Girls Hostel [Bldg.1]	90739.00		Medion Healthcare Pvt Ltd	2650000.00	
Girls Hostel [Bldg.2]	69910.00		MediQ Lifesciences	367500.00	
Guest Room Bldg.	1589.00		Mediworld	2107356.00	
Hospital New Building Construction	6998619.00		MM Enterprises	700000.00	
Incinerator Room	414.00		M/s M.V. Manekar (HUF)	24000.00	
Internal Road	496612.00		M/s Sahara Stone Art Industries	650000.00	
Motor Cycle Shed	5079.00		Mukesh Harichand Gadwal	1403296.00	
New Canteen Construction	202046.00		Nagesh Kadam & Co.,	172797.00	
Office & LT Room	2933.00		Navkar Paints	390985.00	
Pipe Lines	585294.00		N.D.Patil	20000.00	
PM Room	6210.00		Neeraj Petroleum	141721.00	
Samadhi	13989.00		New Sanjay Foot Ware	15200.00	
Wall Compound	1065214.00		Nupur Electricals	303625.00	
Watchman Cabin	1126.00		Om Electrical Jagdish	16850.00	
Well	1136.00		Opto Fine Instruments Pvt Ltd	292640.00	
Ambulance	12490.00		Palmiro Technologies Pvt Ltd.	33630.00	
MH18-AF-8848 New Tata Safari	27503.00		Patil Subhash Budha	20000.00	
MH-18 BG9504 Bus	246359.00		P N Enterprises	36350.00	
MH-18 BX6951 Bolero Neo N4	164474.00		Police Sodh	10000.00	
MH-18-M-4362 Bus	6273.00		Pooja Marketing	27258.00	
MH-18 W7734 Maruti Ecco	8364.00		Premier Biomed System Pvt Ltd	22243.00	
MH-18-W-8848 Swift	6718.00		Pushpak Elevators	84692.00	
MH-18 Z 8848 Fortuner	62693.00		Radhika Sales and Services	28500.00	

K.U.NABARIYA & CO. DHULE FRN 106747W Chartered Accountants

Library Books & Journals	426354.00	27223320.00	Radiant Technologies	87500.00	
			Rahul Sutar	30000.00	
			Raj Diagnostics	2460162.00	
			Rajendra Bandhkam Material Suppliers	18600.00	
			Raj Pharmaceuticals	9867.00	
			Ramkrupa Compucare	268663.00	
			Rapid Diagnostic Pvt Ltd	531000.00	
			Ravindra Harchand Koli	25000.00	
			Riddhi Siddhi Repairing Centre	7300.00	
			Rohit S Patil	622640.00	
			Saiqa Naushad	345550.00	
			Sam Elevators	1491000.00	
			Sanghavi Agencies	5968000.00	
			Seema Handloom House	149292.00	
			Shankar Glass Centre	21845.00	
			Shivaadnya Enterprise	13593.00	
			Shivneri Infotech	207928.00	
			Shree Nanak Hardware & Interior	389431.00	
			Shree Yog Tours and Travels	702880.00	
			Shriram Saw Mill	34073.00	
			Siemens Health Care Pvt. Ltd.	230480.00	
			Skin Aesthetics International Pvt. Ltd.	696200.00	
			S.S.Scientific	1822137.00	
			S.S. Surgicals	1098584.00	
			Suman Enterprises	910951.00	
			Sunaina Surgical Instruments	23560.00	
			Sun Electro Medical Devices	1230000.00	
			Suntech Solution	34660.00	
			Super Electricals	877827.00	
			Supreme Computers	77750.00	
			Supreme Computers & Services	111100.00	
			Surgikare India	34650.00	
			Swastik Machine Tools	33040.00	
			Tasmay Medical Equipments Services	1600000.00	

K.U.NABARIYA & CO. DHULE FRN 106747W ★ Chartered Accountants ★

			The Life Line	133467.00	
			The Oriental Insurance Co. Ltd.	13863.00	
			Unique Healthcare	274077.00	
			Unique Interior Solutions	1980000.00	
			Valeed Ahmad	13500.00	
			Valmik Bhagwan Koli	639614.00	
			Valmik S Jadhav	22000.00	
			Vatsal Offset Printers	2864101.00	
			Veer Sai Ceramics	253470.00	
			Vijaya Surgicals	34096.00	
			Vishal Sambhaji Patil	30311.00	
			V.K. Lifesciences	362774.00	
			Wipro GE Healthcare Pvt Ltd.	2367128.00	
			Fees Receivable A.Y. 2022-23	91245575.00	
			Fees Receivable A.Y. 2023-24	120578950.00	
			Prepaid Building Insurance	31643.00	
			Prepaid Vehicle Insurance	9962.00	425619510.98
			By Closing Balances		
			Cash in Hand	9277.11	
			State Bank of India (Dhule Branch) SB A/c No. 10866578823	232690.26	
			Punjab National Bank (Dhule Branch) SB A/c No. 0139000100183398	12672488.06	12914455.43
		897769931.65			897769931.65

Date : 24.09.2024
Place : Dhule

For Jawahar Medical Foundation's
ACPM Medical College

Chairman

Secretary

Vide Separate Report
For K.U. Nabariya & Co.
Chartered Accountants

(Madhur K. Nabariya)
Partner
M.No.: 106200

K.U.NABARIYA & CO.
DHULE
FRN
106747W
Chartered Accountants

Jawahar Medical Foundation's , Dhule
ACPM Medical College
Income & Expenditure Account
For the year ended on 31.03.2024

Expenditure	Amount	Income	Amount
To Salaries & Allowances	232533579.00	By Interest	1715457.00
To Administrative Expenses	5961603.00	By Fees	350768711.75
To Advertisement Expenses	214543.00		
To Audit Fees	413000.00		
To Educational Expenses	280903.00		
To Bank Charges & Commission	2266531.74		
To Communication Expenses	261305.00		
To Establishment Expenses	13801663.08		
To Fees Paid to Statutory Authorities	1539200.00		
To Insurance Expenses	253483.00		
To Lab Consumables	19555288.65		
To Legal & Professional Expenses	543797.00		
To Library Expenses	1494255.00		

To Printing & Stationary	4686872.00		
To Repairs and Maintenance	21093087.00		
To Staff Welfare Expenses	431793.00		
To Students Related Expenses	712458.00		
To Travelling Expenses	1652070.00		
To Vehicle Expenses	150094.00		
To Other Expenses	4296.00		
To Depreciation on Fixed Assets	27223320.00		
To Surplus Transferred To Balance Sheet	17411027.28		
	352484168.75		**352484168.75**

Date : 24.09.2024
Place : Dhule

For Jawahar Medical Foundation's
ACPM Medical College

Chairman **Secretary**

K.U.NABARIYA & CO. DHULE FRN 106747W Chartered Accountants

Vide Separate Report
For K.U. Nabariya & Co.
Chartered Accountants

(Madhur K. Nabariya)
Partner
M.No.: 106200

Jawahar Medical Foundation's , Dhule
ACPM Medical College
Balance Sheet As on 31.03.2024

K.U. NABARIYA & CO.
DHULE
FRN
106747W
Chartered Accountants

Liabilities	Amount	Amount	Assets	Amount	Amount
Other Earmarked Funds			**Fixed Assets**		
Special Grant (L.B.)		195267.00	As per List 'C'		199741135.00
Current Liabilities			**Deposits**		
As per List 'A'		103711886.00	Jumbo Oxygen Cylinder Deposit (The Life Line) (L.B.)		510000.00
Inter Unit Balances			Security Deposit (Electric) (L.B.)	232400.00	
ACPM Dental College (L.B.)		53664072.00	Add: During the year	1138418.31	1370818.31
ACPM Medical College -Mess (L.B)	6436041.50		Security Deposits -MUHS Nashik (L.B.)		2000000.00
Less: During the Year	192900.00	6243141.50			
			Loans and Advances		
ACPM Medical College PLA (L.B.)	2709612.50		As per List 'B'		87662291.00
Less: During the Year	28364.00	2681248.50			
			Investments		
JMF's Training College of Nursing (L.B.)	947166.00		FD With PNB 013900DP00041271	5132951.00	
Less: During the Year	201400.00	745766.00	FD With PNB 013900DP00041280	5132950.00	
			FD with PNB 013900PU00076151	5364430.00	
Jawahar Medical Foundation (L.B.)	403354033.35		FD with PNB 013900PU00076160	2681971.00	
Add: During the year	37332667.29	440686700.64	FD with PNB 013900PU00076188	5363108.00	23675410.00
			Current Assets		
ACPM Medical College-Hospital	14276523.80		Prepaid Building Insurance	31643.00	
Add: During the year	13818663.65	28095187.45	Prepaid Insurance Vehicle	9962.00	41605.00
JMF's Medical Stores (L.B.)	39128201.00				
Less: During the Year	204053.00	38924148.00	**Inter Unit Balances**		
			ACPM Medical College-NSS A/c		2000.00

ACPM Medical College-P.G Course	16399459.00		ACPM College of Physiotheraphy (L.B)		2233771.00
Add: During the year	25104121.00	41503580.00	CHO Training Programme (L.B.)		1094.00
JMF's Multispeciality Hospital (C.Y.)	12491125.00		ACPM Medical College Examination Account (L.B.)	101502.00	
Less: Last Year Balance	5000.00	12486125.00	**Add:** During the year	145500.00	247002.00
			JMF's District Blind Control Society (L.B)		83400.00
			ACPM College of B.Sc Nursing (L.B)	12228955.00	
			Add: During the year	1005300.00	13234255.00
			Closing Balances		
			Cash in Hand	9277.11	
			State Bank of India (Dhule Branch) SB A/c No. 10866578823	232690.26	
			Punjab National Bank (Dhule Branch) SB A/c No. 0139000100183398	12672488.06	12914455.43
			Income & Expenditure Account		
			Deficit (L.B.)	402630912.63	
			Less: Current Years Surplus	17411027.28	385219885.35
		728937122.09			**728937122.09**

Date : 24.09.2024

Place : Dhule

For Jawahar Medical Foundation's
ACPM Medical College

Chairman **Secretary**

K.U.NABARIYA & CO. DHULE FRN 106747W Chartered Accountants

Vide Separate Report
For K.U. Nabariya & Co.
Chartered Accountants

(Madhur K. Nabariya)
Partner
M.No.: 106200

Jawahar Medical Foundation's ACPM Medical College, Dhule
List "A": Liabilities
As on 31.03.2024

K.U.NABARIYA & CO. DHULE FRN 106747W Chartered Accountants

Particulars	Amount	Amount
TDS on Contractor		3422.00
CGST On Sale of Fixed Asset (23-24)		664.50
CGST RCM (23-24)		1483.50
Pruthviraj Daulat Suryawanshi		13200.00
SGST On Sale of Fixed Asset (23-24)		664.50
SGST RCM (23-24)		1483.50
Pravin Kashinath Rajput (P.F. Payable)		73365.00
Employee Provident Fund		349353.00
Profession Tax		14400.00
Earn While Learn Scholarship (MUHS)		65000.00
Kharat Subham C (Advance Fee)		29700.00
25% Withheld Salary (L.B.)		1518352.00
Bahishal Shikshan Mandal Scheme		10500.00
Sanjay Jagannath Patil Staff Welfare		60200.00
Shiva Dhalwale (L.B.)		39400.00
Anil Bhika Kharote		13798.00
Nupur Electricals		196400.00
Tasmay Medical Equipments Services		32000.00
Laboratory Deposit (L.B.)	5920000.00	
Add: During the Year	2000000.00	7920000.00
Library Deposit (L.B.)	7379500.00	
Add: During the Year	2496000.00	9875500.00
Hostel Deposit (L.B.)	28438000.00	
Add: During the Year	5505000.00	33943000.00
Caution Money (L.B.)	41050000.00	
Add: During the Year	8500000.00	49550000.00
Total		**103711886.00**

Jawahar Medical Foundation's ACPM Medical College, Dhule

List "B": Advances

As on 31.03.2024

K.U.NABARIYA & CO.
DHULE
FRN
106747W
Chartered Accountants

Particulars	Amount
OBC Freeship Receivable(From Samajkalyan Office) (L.B.)	6180845.00
Supriya Gokul Sonawane (Scholarship Receovery) (L.B.)	721395.00
Murlidhar M Gopal (Employees Advance)	5000.00
Aagamm Fenesture Solution	221533.00
Aakash Automotives	71476.00
Anand Healthcare Services	75284.00
Dermaindia	1017500.00
Gulab Hiraji Sutar	220000.00
K.U. Nabariya & Co.	27250.00
M/s Sahara Stone Art Industries	650000.00
Pathak Aditya Solar Shop (L.B.)	422500.00
Pramukhswami Agro Agencies (L.B.)	400000.00
Sam Elevators	1491000.00
Sanghavi Agencies	5968000.00
Skin Aesthetics International Pvt. Ltd.	696200.00
Wipro GE Healthcare Pvt Ltd.	808508.00
Fees Receivable A.Y. 2022-23	36558404.00
Fees Receivable A.Y. 2023-24	32127396.00
Total	**87662291.00**

Jawahar Medical Foundation's ACPM Medical College, Dhule
List "C": Fixed Assets
As on 31.03.2024

K.U.NABARIYA & CO. DHULE FRN 106747W Chartered Accountants

Annexure "A" : Computers

Particulars	Op. Balance As on 01.04.23	Addition During the year	Depreciation 25%	Closing Balance As on 31.03.24
Computer	1832112.00	503957.00	549091.00	1786978.00
Software	262500.00	407100.00	116513.00	553087.00
Total (A)	**2094612.00**	**911057.00**	**665604.00**	**2340065.00**

Annexure "B" : Equipment and Machines

Particulars	Op. Balance As on 01.04.23	Addition During the year	Depreciation 15%	Closing Balance As on 31.03.24
Air Conditioners	1482293.00	1420150.00	418417.00	2484026.00
Anesthesia Machine -WATO EX 10	0.00	1230000.00	92250.00	1137750.00
Diagnostic Audiometer	0.00	320250.00	24019.00	296231.00
Babylog 8000 Universal Ventilator	222681.00	0.00	33402.00	189279.00
Balance Eye- Video Oculography	0.00	640000.00	48000.00	592000.00
C-Arm Surgix HD with FPD	0.00	2650000.00	397500.00	2252500.00
Cath Lab	14817788.00	1855073.00	2495907.00	14176954.00
CCTV Camera	1190227.00	223032.00	198947.00	1214312.00
C.T.Scan Machine	5020671.00	0.00	753101.00	4267570.00
Dialysis Machine	381762.00	0.00	57264.00	324498.00
Dornier Lithotripsy Machine	1568792.00	0.00	235319.00	1333473.00
ECLIPSE EP 15 ASSR ECOCH G	0.00	1270500.00	95288.00	1175212.00
Electric Equipment	1532404.00	69644.00	236332.00	1365716.00
Electric Motors	54045.00	43070.00	14567.00	82548.00
Electric Typewriter	2604.00	0.00	391.00	2213.00
EMG Machine	42597.00	0.00	6390.00	36207.00
Equipment	5317323.00	822250.00	860861.00	5278712.00
Eye Section Equipment	850020.00	0.00	127503.00	722517.00
Fans	29784.00	0.00	4468.00	25316.00
Fax Machines	8886.00	0.00	1333.00	7553.00
Finger Print Machine	318552.00	56640.00	52031.00	323161.00
Gas Cylinder	5030.00	0.00	755.00	4275.00
Gastroscope with Standard Accessories	0.00	1200000.00	180000.00	1020000.00
Generator	859263.00	0.00	128889.00	730374.00
Gymkhana Equipment	414891.00	0.00	62234.00	352657.00
Incinerator	47971.00	0.00	7196.00	40775.00

Jawahar Medical Foundation's ACPM Medical College, Dhule

Instruments	9787150.00	4064582.00	2006129.00	11845603.00
Lift	106445.00	0.00	15967.00	90478.00
Microscopes	475282.00	1685128.00	256006.00	1904404.00
MRI Machine Hitachi	1305015.00	-1305015.00	0.00	0.00
Organic Waste Composting Machine	206776.00	0.00	31016.00	175760.00
Otoread	0.00	325500.00	24413.00	301087.00
Oxygen Gas Cylinder	502106.00	0.00	75316.00	426790.00
Projector	60759.00	0.00	9114.00	51645.00
Refrigerator	64903.00	0.00	9735.00	55168.00
RO Plant	374209.00	0.00	56131.00	318078.00
Solar System	124933.00	750620.00	75036.00	800517.00
Sonography Machine	2597068.00	1305015.00	585312.00	3316771.00
Surgical Laser Holmium	1116278.00	0.00	167442.00	948836.00
Telephone Instrument	132806.00	0.00	19921.00	112885.00
Television	99221.00	0.00	14883.00	84338.00
Water Cooler	72212.00	110000.00	19082.00	163130.00
Welding Machine	673.00	0.00	101.00	572.00
Xerox Machine	27776.00	0.00	4166.00	23610.00
X Ray Machine	1130940.00	0.00	169641.00	961299.00
Zesis Obmi Lumera Surgical	343607.00	0.00	51541.00	292066.00
Total (B)	**52695743.00**	**18736439.00**	**10123316.00**	**61308866.00**

Annexure "C" : Furniture and Fixtures

Particulars	Op. Balance As on 01.04.23	Addition During the year	Depreciation 15%	Closing Balance As on 31.03.24
Beds	58065.00	0.00	8710.00	49355.00
Disection Table	2374.00	0.00	356.00	2018.00
Electric Fittings	1946138.00	1781825.00	521693.00	3206270.00
Furniture & Dead Stock	10868116.00	2932570.00	1940173.00	11860513.00
Gas Fitting	50683.00	0.00	7602.00	43081.00
Glass Ware	1819.00	0.00	273.00	1546.00
Laboratory Equipment	411462.00	23000.00	65169.00	369293.00
Micro Biology	1912.00	0.00	287.00	1625.00
Moisture Cooler	796.00	0.00	119.00	677.00
Museum Material	65904.00	0.00	9886.00	56018.00
Plumbing Equipment	2949.00	0.00	442.00	2507.00
Portable Patient Locker	14565.00	0.00	2185.00	12380.00
Sport Equipment	43548.00	5260.00	6927.00	41881.00
Typewriter	1320.00	0.00	198.00	1122.00
Utencils	2277.00	0.00	342.00	1935.00
Water Tank	94608.00	0.00	14191.00	80417.00
Total (C)	**13566536.00**	**4742655.00**	**2578553.00**	**15730638.00**

K.U.NABARIYA & CO. DHULE FRN 106747W Chartered Accountants

Jawahar Medical Foundation's ACPM Medical College, Dhule

K.U. NABARIYA & CO. DHULE FRN 106747W Chartered Accountants

Annexure "D" : Immovable Property

Particulars	Op. Balance As on 01.04.23	Addition During the year	Depreciation 10%	Closing Balance As on 31.03.24
ACPM Medical College Building	25374779.00	0.00	2537478.00	22837301.00
ACPM Medical College Mess Bldg	1772359.00	0.00	177236.00	1595123.00
Administrative Building	2084251.00	0.00	208425.00	1875826.00
Bio Chemistry Dept Bldg	1070759.00	0.00	107076.00	963683.00
Boys Hostel [Bldg 1]	1075349.00	0.00	107535.00	967814.00
Boys Hostel [Bldg.2]	1012956.00	0.00	101296.00	911660.00
Car Shed	33359.00	0.00	3336.00	30023.00
Doctors Quarters	674635.00	0.00	67464.00	607171.00
Electric Fittting's	431036.00	0.00	43104.00	387932.00
Generator Room	7592.00	0.00	759.00	6833.00
Girls Hostel [Bldg.1]	907386.00	0.00	90739.00	816647.00
Girls Hostel [Bldg.2]	699099.00	0.00	69910.00	629189.00
Guest Room Bldg.	15885.00	0.00	1589.00	14296.00
Hospital New Building Construction	62486188.00	7500000.00	6998619.00	62987569.00
Incinerator Room	4136.00	0.00	414.00	3722.00
Internal Road	4966123.00	0.00	496612.00	4469511.00
Motor Cycle Shed	50794.00	0.00	5079.00	45715.00
New Canteen Construction	2020458.00	0.00	202046.00	1818412.00
Office & LT Room	29333.00	0.00	2933.00	26400.00
Pipe Lines	5852940.00	0.00	585294.00	5267646.00
PM Room	62096.00	0.00	6210.00	55886.00
Samadi (Dr. Nanasaheb)	139893.00	0.00	13989.00	125904.00
Wall Compound	10652143.00	0.00	1065214.00	9586929.00
Watchman Cabin	11262.00	0.00	1126.00	10136.00
Well	11361.00	0.00	1136.00	10225.00
Total (D)	**121446172.00**	**7500000.00**	**12894619.00**	**116051553.00**

Annexure "E": Books & Journals

Particulars	Op. Balance As on 01.04.23	Addition During the year	Depreciation 25%	Closing Balance As on 31.03.24
Library Books & Journals	1705415.00	0.00	426354.00	1279061.00
Total (E)	**1705415.00**	**0.00**	**426354.00**	**1279061.00**

Jawahar Medical Foundation's ACPM Medical College, Dhule

K. NABARIYA & CO. DHULE FRN 106747W Chartered Accountants

Annexure "F": Vehicles

Particulars	Op. Balance As on 01.04.23	Addition / Sale During the year	Depreciation @ 15%	Closing Balance As on 31.03.24
Ambulance	83264.00	0.00	12490.00	70774.00
MH-18-AA-2370 Maruti Ambulance	32614.00	-32614.00	0.00	0.00
MH18-AF-8848 New Tata Safari	183350.00	0.00	27503.00	155847.00
MH-18 BG9504 Bus	1642396.00	0.00	246359.00	1396037.00
MH-18 BX6951 Bolero Neo N4	0.00	1096496.00	164474.00	932022.00
MH-18-M-4362 Bus	41817.00	0.00	6273.00	35544.00
MH-18 W7734 Maruti Ecco	55763.00	0.00	8364.00	47399.00
MH-18-W-8848 Swift	44786.00	0.00	6718.00	38068.00
MH-18 Z 8848 Fortuner	417954.00	0.00	62693.00	355261.00
Total (F)	**2501944.00**	**1063882.00**	**534874.00**	**3030952.00**
Total Fixed Assets A+B+C+D+E+F	**194010422.00**	**32954033.00**	**27223320.00**	**199741135.00**

AUDITED STATEMENTS OF

Jawahar Medical Foundation's ACPM
Medical College, Dhule

HOSPITAL SECTION

FOR THE YEAR ENDED ON
31ST MARCH 2024

AUDITORS

K. U. NABARIYA & CO.
CHARTERED ACCOUNTANTS,
"RAJODAY", NAVGRAHI,
LANE NO.2, DHULE 424001
Phone: 02562-234540,234840,796086

Jawahar Medical Foundation's ACPM Medical College, Dhule
Hospital Section
Receipts and Payments Account
For the Period From 01.04.2023 to 31.03.2024

Receipts	Amount	Amount	Payments	Amount	Amount
To Opening Balance			**By Salaries & Allowances**		
Cash in Hand	203668.43		Salaries & Allowances	7740020.00	
Punjab National Bank, Dhule Br.			Professional Fee to Doctors	2849800.00	
Current A/c No. 0139002100034409	1340586.23	1544254.66	Gratuity	500000.00	
			Doctors Salary	3705674.00	14795494.00
To Income					
Hospital Receipts	24895136.37		**By Administrative Expenses**		
Other Income	35949.00	24931085.37	Advertisement	113710.00	
			Consultation Fee	2984670.00	
To Interest			Legal Fee	50000.00	
Interest on Deposit with MSEB		8440.00	NABL Fees of Quality Control	12980.00	
			Printing & Stationery	20160.00	
To Inter Branch Balances			Processing Fee	3800.00	3185320.00
ACPM Medical College	24707290.00				
ACPM Medical College-P G Course	11194020.00		**By Bank Charges & Commission**		
Jawahar Medical Foundation	8098728.00		Bank Commission & Charges	3257.05	
JMF's Medical Stores	26503468.82		Bank Guarantee Charges	695916.80	699173.85
JMF's Multispeciality Hospital	23881014.00	94384520.82			
			By Depreciation on Fixed Assets		
To Other Accounts			Depreciation on Computer	294668.00	
Atul Jire	5000.00		Depreciation on Equipment & Machines	3958677.00	
Bapu Bhatu Bhadane	20000.00		Depreciation on Furniture & Fixtures	209672.00	
Dr. Abhay Dinkar Patil	1690650.00		Depreciation on Immovable Properties	589268.00	
Dr. Nitin Naresh Kulkarni	10000.00		Depreciation on Vehicles	43242.00	5095527.00

K.U.NABARIYA & CO. ★ DHULE FRN 106747W ★ Chartered Accountants

Dr. Rohan Ravindra Kulkarni	2094300.00				
Dr. Rushikesh Patwardhan	635640.00		**By Establishment Expenses**		
Essential Equipment	494245.00		Electricity	1097052.00	
Gokul Madhukar Thakur	25000.00		Generator Expenses	443440.00	
K.D.Enterprises	399430.00		LEI Registration Fee	15322.00	
Kiran Chaudhari	15300.00		Nursing Home Act Registration Fee	35200.00	
Kuntal Enterprises	195000.00		Registration of Eye Bank	10000.00	
Lalit Kumar Bhadane	5000.00		Software Subscription	74340.00	
Manavi Medicolegal Consultancy Fee	118000.00		Valuation Report Fee	15000.00	1690354.00
Mayur Mahendrabhai Raval	2866670.00				
MEDIWORLD	644880.00		**By Hospital Expenses**		
Onkar M Asawa	55650.00		Auto Riksha Petrol Expenses	33560.00	
Rakesh Kakuste	3500.00		Bio Medical Waste Expenses	1375930.00	
Salman Pathan	49300.00		Cathlab Expenses	2901830.00	
Shivlilai Laundry	444252.00		Conference Expenses	99114.00	
Shree Swami Samarth Enterprises	766857.00		Hospital Expenses	1241541.60	
Shree Yog Tours & Travels	53907.00		Indigent Patient Fund	404916.00	
The Life Line Dhule	816457.00		Laundry Expenses	448739.00	
TCS (Electricity Bill)	324.00		Oxygen Gas Cylinder Expenses	816457.00	
TDS on Contractors	41151.00		Patient Concession	2000.00	
TDS on ECH	92120.00		Patient Treatment (Camp Expenses)	265053.00	7589140.60
TDS on MSEB Deposit	844.00				
TDS on Professional Fee	918964.00		**By Insurance Expenses**		
CGST RCM (23-24)	546.25		Indemnity Insurance		202666.00
Nursing Staff Salary (ICU) Payable	2215917.00				
SGST RCM (23-24)	546.25		**By Lab Consumable Expenses**		
Harishva Health Care Pvt.Ltd.	864000.00		Consumables & Chemicals Expenses		107488.00
Employee Provident Fund	714172.00				
Employees Pathsanstha	460685.00		**By Medicine Expenses**		
Group Insurance	1938.00		ECHS Patient Medicine Expenses	478145.00	
Profession Tax	97200.00	16817445.50	MJPJAY Patient Medicine Expenses	10584290.17	
			ESIC Medicine Expenses	35771.00	11098206.17

K.U.NABARIYA & CO. DHULE FRN 106747W Chartered Accountants

To Depreciation					
Air Conditioner (Dep.)	27332.00		**By Other Expenses**		
BoreWell (Dep.)	172.00		Sundry Expenses	13367.00	
Computer (Dep.)	37957.00		Transportation Expenses	21850.00	
Contec Monitor CMS (Dep.)	38852.00		Travelling Expenses	203588.00	
Dialysis Machine (Dep.)	186775.00		GST Paid	1092.50	239897.50
Electric Fitting (Dep.)	108961.00				
Electric Motor (Dep.)	313.00		**By Repairs and Maintenance**		
Furniture & Dead Stock (Dep.)	100711.00		Repairs & Maintenance to Building	5479459.00	
Gas & Oxygen Cylinder (Dep.)	12018.00		Repairs & Maintanance to Equipments	857800.00	
Generator (Dep.)	271887.00		Repairs & Maintanance to Lab Equipments	61013.00	
Hibrother Machine (Dep.)	138.00		Repairs & Maintenance to Furniture	10295.00	6408567.00
Hospital Building (Dep.)	589096.00				
Hospital Equipment (Dep.)	898730.00		**By Vehicle Expenses**		
Instruments (Dep.)	207166.00		Fuel Charges	408122.00	
Laboratory Equipment (Dep.)	485872.00		Repairs & Maintenance to Vehicle	24269.00	432391.00
Ambulance MH-14 DX 1729 (Dep.)	43242.00				
Microprocessor Single Beam (Dep.)	30270.00		**By Fixed Assets**		
Moisture Cooler (Dep.)	120.00		Instruments	237480.00	
O2 Plant (Dep.)	1158754.00		Ventilator	468000.00	
Radient Heat Warmer (Dep.)	11995.00		Furniture & Dead Stock	609776.00	
Software (Dep.)	256711.00		Computer	91000.00	1406256.00
Sonography Machine (Dep.)	267750.00				
TMT Stress Test System (Dep.)	24990.00		**By Inter Branch Balances**		
Ventilator (Dep.)	286950.00		ACPM College of B.Sc Nursing	140175.00	
Water Cooler (Dep.)	3630.00		ACPM Dental College	261080.00	
Whole Body Photo Theraphy (Dep.)	45135.00	5095527.00	ACPM Medical College	38525953.65	
			ACPM Medical College- P.G. Course	778492.00	
			Jawahar Medical Foundation (Trust)	28999440.00	
			JMF's District Blind Control Society	606080.00	
			JMF's Medical Store	242320.00	
			JMF's Training College of Nursing	47407.00	69600947.65

K.U.NABARIYA & CO. DHULE FRN 106747W Chartered Accountants

			By Other Accounts		K.U.NABARIYA & CO. DHULE FRN 106747W Chartered Accountants
			Atul Jire	5000.00	
			Bapu Bhatu Bhadane	20000.00	
			Dr. Abhay Dinkar Patil	1690650.00	
			Dr. Nitin Naresh Kulkarni	10000.00	
			Dr. Rohan Ravindra Kulkarni	2094300.00	
			Dr. Rushikesh Patwardhan	635640.00	
			Essential Equipment	494245.00	
			Gokul Madhukar Thakur	25000.00	
			K.D.Enterprises	399430.00	
			Kiran Chaudhari	15300.00	
			Kuntal Enterprises	195000.00	
			Lalit Kumar Bhadane	5000.00	
			Manavi Medicolegal Consultancy	297360.00	
			Mayur Mahendrabhai Raval	2866670.00	
			MEDIWORLD	644880.00	
			Onkar M Asawa	55650.00	
			Rakesh Kakuste	3500.00	
			Salman Pathan	49300.00	
			Shivlilai Laundry	447989.00	
			Shree Swami Samarth Enterprises	779100.00	
			Shree Yog Tours & Travels	53907.00	
			The Life Line Dhule	816457.00	
			TCS (Electricity Bill)	324.00	
			TDS on Contractors	41151.00	
			TDS on ECH	92120.00	
			TDS on MSEB Deposit	844.00	
			TDS on Professional Fee	880964.00	
			Electricity Bill Payable	91040.00	
			Employees Provident Fund Payable	395218.00	
			Nursing Staff Salary Payable	1907373.00	

			Salary Payable	2690635.00	
			Harishva Health Care Pvt.Ltd.	864000.00	
			Employee Provident Fund	714172.00	
			Employees Pathsanstha	537075.00	
			Group Insurance	1938.00	
			Profession Tax	120400.00	
			TDS on Salary	54600.00	19996232.00
			By Closing Balances		
			Cash in Hand	86818.43	
			Punjab National Bank, Dhule Br. Current A/c No. 0139002100034409	146794.15	233612.58
		142781273.35			**142781273.35**

Date : 24-09-2024
Place : Dhule

For Jawahar Medical Foundation's
ACPM Medical College - Hospital Section

Chairman **Secretary**

K.U. NABARIYA & CO. DHULE FRN 106747W Chartered Accountants

Examined & Found Correct
For K.U. Nabariya & Co.
Chartered Accountants

(Madhur K. Nabariya)
Partner
M.No.: 106200

Jawahar Medical Foundation's ACPM Medical College, Dhule

Hospital Section

Income & Expenditure Account

For the year ended on 31.03.2024

Expenditure	Amount	Income	Amount
To Salary & Allowances	14795494.00	By Hospital Receipts	24895136.37
To Administrative Expenses	3185320.00	By Other Income	35949.00
To Bank Charges & Commission	699173.85	By Interest on Deposit with MSEB	8440.00
To Depreciation on Fixed Assets	5095527.00		
To Establishment Expenses	1690354.00		
To Hospital Expenses	7589140.60		
To Insurance Expenses	202666.00	By **Deficit** Transferred to Balance-Sheet	26604699.75
To Lab Consumable Expenses	107488.00		
To Medicine Expenses	11098206.17		
To Other Expenses	239897.50		
To Repair and Maintenance	6408567.00		
To Vehicle Expenses	432391.00		
	51544225.12		**51544225.12**

Date : 24-09-2024
Place : Dhule

For Jawahar Medical Foundation's
ACPM Medical College - Hospital Section

Chairman **Secretary**

K.U.NABARIYA & CO. DHULE FRN 106747W Chartered Accountants

Examined & Found Correct
For K.U. Nabariya & Co.
Chartered Accountants

(Madhur K. Nabariya)
Partner
M.No.: 106200

Jawahar Medical Foundation's ACPM Medical College, Dhule
Hospital Section
Balance Sheet As on 31.03.2024

K.U.NABARIYA & CO. DHULE FRN 106747W Chartered Accountants

Liabilities	Amount	Amount	Assets	Amount	Amount
Liabilities			**Fixed Assets**		
Nursing Staff Salary (ICU) Payable	2215917.00		As Per List "A"		30357978.00
CGST RCM (23-24)	546.25				
SGST RCM (23-24)	546.25		**Loans & Advances**		
Nupur Electricals (L.B)	50070.00		Kone Elevators (L.B)	160000.00	
TDS on Professional Fee	38000.00		Manavi Medicolegal Consultancy	179360.00	
Profession Tax	1500.00		Shivlilai Laundry	3737.00	
25% Withheld Salary (L.B)	50000.00		Shree Swami Samarth Enterprises	12243.00	355340.00
Shiva Dhalwale (L.B)	7400.00	2363979.50			
Inter Unit Balances			**Inter Unit Balances**		
ACPM Medical College-P.G. Course (L.B)	20228656.00		ACPM College of B.Sc Nursing (L.B)	1733021.00	
Add: During the year	10415528.00	30644184.00	**Add:** During the year	140175.00	1873196.00
CHO Training Programme (L.B)		969400.00	ACPM Medical College (L.B)	14276523.80	
			Add: During the year	13818663.65	28095187.45
ACPM Dental College	1243440.00				
Less: During the year	261080.00	982360.00	JMF's District Blind Control Society	729823.00	
			Add: During the year	606080.00	1335903.00
ACPM Dental College- PG Course (L.B)		196700.00			
			JMF's Training College of Nursing	342708.00	
JMF's Medical Store	36589945.95		**Add:** During the year	47407.00	390115.00
Add: During the year	26261148.82	62851094.77			
			Jawahar Medical Foundation(Trust)	20900712.00	
JMF's Multispeciality Hospital		23881014.00	**Less:** Last Year Balance	3495134.29	17405577.71

			Closing Balances		
			Cash in Hand	86818.43	
			Punjab National Bank, Dhule Br.		
			Current A/c No. 0139002100034409	146794.15	233612.58
			Income & Expenditure Account		
			Deficit (L.B.)	15237122.78	
			Add: Deficit for Current Year	26604699.75	41841822.53
		121888732.27			121888732.27

Date : 24-09-2024
Place : Dhule

For Jawahar Medical Foundation's
ACPM Medical College - Hospital Section

Chairman Secretary

K.U. NABARIYA & CO. DHULE FRN 106747W Chartered Accountants

Examined & Found Correct
For K.U. Nabariya & Co.
Chartered Accountants

(Madhur K. Nabariya)
Partner
M.No.: 106200

JMF's ACPM Medical College, Dhule
Hospital Section
List "A": Fixed Assets
As on 31.03.2024

K.U.NABARIYA & CO. DHULE FRN 106747W Chartered Accountants

Annexure "A" : Equipment and Machines

Particulars	Op. Balance As on 01.04.23	Additions During the year	Depreciation 15%	Closing Balance As on 31.03.24
Air Conditioner	182210.00	0.00	27332.00	154878.00
Contec Monitor CMS	259016.00	0.00	38852.00	220164.00
Dialysis Machine	1245168.00	0.00	186775.00	1058393.00
Electric Motor	2088.00	0.00	313.00	1775.00
Gas & Oxygen Cylinder	80118.00	0.00	12018.00	68100.00
Generator	1812580.00	0.00	271887.00	1540693.00
Hibrother Machine	920.00	0.00	138.00	782.00
Hospital Equipment	5991530.00	0.00	898730.00	5092800.00
Instruments	1143625.00	237480.00	207166.00	1173939.00
Laboratory Equipment	3239145.00	0.00	485872.00	2753273.00
Microprocessor Single Beam	201798.00	0.00	30270.00	171528.00
Moisture Cooler	797.00	0.00	120.00	677.00
O2 Plant	7725029.00	0.00	1158754.00	6566275.00
Radient Heat Warmer With Dual Sensor	79968.00	0.00	11995.00	67973.00
Sonography Machine	1785000.00	0.00	267750.00	1517250.00
TMT Stress Test System with PFT Machine	166600.00	0.00	24990.00	141610.00
Ventilator	1445000.00	468000.00	286950.00	1626050.00
Water Cooler	24204.00	0.00	3630.00	20574.00
Whole Body Photo Theraphy Chamber	300900.00	0.00	45135.00	255765.00
Total (A)	**25685696.00**	**705480.00**	**3958677.00**	**22432499.00**

Annexure "B" : Furniture and Fixtures

Particulars	Op. Balance As on 01.04.23	Additions During the year	Depreciation 15%	Closing Balance As on 31.03.24
Electric Fitting	726404.00	0.00	108961.00	617443.00
Furniture & Dead Stock	366521.00	609776.00	100711.00	875586.00
Total (B)	**1092925.00**	**609776.00**	**209672.00**	**1493029.00**

JMF's ACPM Medical College, Dhule
Hospital Section

K.U.NABARIYA & CO. DHULE FRN 106747W Chartered Accountants

Annexure "C" : Immovable Properties

Particulars	Op. Balance As on 01.04.23	Additions During the year	Depreciation 10%	Closing Balance As on 31.03.24
BoreWell	1715.00	0.00	172.00	1543.00
Hospital Building	5890963.00	0.00	589096.00	5301867.00
Total (C)	**5892678.00**	**0.00**	**589268.00**	**5303410.00**

Annexure "D" : Computer

Particulars	Op. Balance As on 01.04.23	Additions During the year	Depreciation 25%	Closing Balance As on 31.03.24
Computer's	60829.00	91000.00	37957.00	113872.00
Software	1026844.00	0.00	256711.00	770133.00
Total (D)	**1087673.00**	**91000.00**	**294668.00**	**884005.00**

Annexure "E" : Vehicles

Particulars	Op. Balance As on 01.04.23	Additions During the year	Depreciation 15%	Closing Balance As on 31.03.24
MH-14 DX 1729 Ambulance	288277.00	0.00	43242.00	245035.00
Total (E)	**288277.00**	**0.00**	**43242.00**	**245035.00**
Total Fixed Assets, A+B+C+D+E	**34047249.00**	**1406256.00**	**5095527.00**	**30357978.00**

AUDITED STATEMENTS OF

Jawahar Medical Foundation's ACPM Medical College, Dhule

POST GRADUATION COURSE

FOR THE YEAR ENDED ON 31ST MARCH 2024

AUDITORS

K. U. NABARIYA & CO.

CHARTERED ACCOUNTANTS,

"RAJODAY", NAVGRAHI,

LANE NO.2, DHULE 424001

Phone: 02562-234540,234840,796086

K.U.Nabariya & Company
CHARTERED ACCOUNTANTS

K.U.Nabariya
M.Com, LL.B, F.C.A.
Madhur K. Nabariya
M.Com, F.C.A.

H.No.1461, 'RAJODAY', NAVGRAHI, L.No. 2, DHULE -424001 (M.S.) ☎ : (02562) 234540, RESI : 233240. E-Mail : kunabariya_co@rediffmail.com

K.U.NABARIYA & CO. DHULE FRN 106747W Chartered Accountants

AUDITOR'S REPORT

Report on The Financial Statements

1. We have audited the accompanying financial statements of **Jawahar Medical Foundation's Annasaheb Chudaman Patil Memorial Medical College- Post Graduation Course, Dhule** which comprise the Balance-Sheet as at March 31, 2024 and Income & Expenditure Statement for the year then ended and a summary of significant accounting policies and other explanatory information, which we have signed under reference to this report.

Management's Responsibility for the Financial Statements

2. The Management of the Institute is responsible for the preparation of these financial statements that give a true and fair view of the financial position and financial performance of the unit in accordance with the accounting principles generally accepted in India. This responsibility also includes the maintenance of adequate accounting records in accordance with the provision of the applicable law and for preventing and detecting the frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of internal financial control, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

3. Our responsibility is to express an opinion on these financial statements based on our audit.

4. We have taken into account the provisions of the applicable law including the Accounting and Auditing Standards and matters which are required to be included in the audit report under the provisions of the applicable law.

5. We conducted our audit in accordance with the Standards on Auditing and other applicable authoritative pronouncements issued by the Institute of Chartered Accountants of India. Those Standards and pronouncements require that we comply

with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

6. An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the Unit's preparation of the financial statements that give a true and fair view, in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on whether the unit has in place an adequate internal financial controls system over financial reporting and the operating effectiveness of such controls. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the units management, as well as evaluating the overall presentation of the financial statements.

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

K.U. BARIYA & CO. DHULE FRN 106747W Chartered Accountants

Opinion

8. In our opinion, and to the best of our information and according to the explanations given to us, except for the matters stated below, the accompanying financial statements give the information required by the applicable law in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India:

(a) In the case of the Balance-Sheet, of the state of affairs of the unit as at 31st March, 2024; and

(b) In the case of Income & Expenditure Statement, of the **Surplus** for the year ended on that date.

Remarks:

1. The Financial Statements are prepared under the historical cost convention by following accrual/mercantile system of accounting in accordance with the applicable accounting standards issued by The Institute of Chartered Accountants of India including the fees received by the students during the year.

   However, fees received from the Government of India by way of scholarships are accounted for as and when received. As explained to us, since there is no reasonable certainty that the Scholarship amounts will be received in a particular period or year, they are being accounted on receipt basis.

2. Register showing total number of receipt books printed, used and unused should be produced for our verification.

3. As the audit of Jawahar Medical Foundation is yet to be conducted, the internal transactions between the Foundation & the Medical College-P G Unit could not be verified.

4. Balances of Liabilities, Loans and Advances and other receivables and payables are subject to confirmation and reconciliation, if any.

   Confirmation of balances should be obtained from various institutions or individuals for the amounts receivable from them or payable to them.

5. The various items of Books & Periodicals should be physically verified by the management & the discrepancies, if any, should be properly dealt with in the books of account.

6. Depreciation has been provided during the year by following Written Down Value Method at the following rates:

Books & Periodicals	25% p.a.
Equipments & Machines	15% p.a.

K.U.NABARIYA & CO. DHULE FRN 106747W Chartered Accountants

We further report that, except for the matters stated above:

a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit and for determination of fees by the authority;

b) In our opinion, proper books of account as required by law have been kept by the unit including that of each segment so far as appears from our examination of those books;

c) The Balance - Sheet and Statement of Income & Expenditure dealt with by this report are in agreement with the books of account;

d) In our opinion, the aforesaid financial statements comply with the Accounting Standards;

e) The accounts of the Institute have been prepared following Mercantile System of Accounting.

PLACE :- DHULE
DATE :- 24.09.2024

FOR K.U.NABARIYA & COMPANY
CHARTERED ACCOUNTANTS
FRN 106747W

K.U.NABARIYA & CO. DHULE FRN 106747W Chartered Accountants

Madhur

(Madhur K. Nabariya)
Partner
M.No. 106200

Jawahar Medical Foundation's ACPM Medical College , Dhule
Post Graduation Section
Receipts and Payments Account
For the Period From 01.04.2023 to 31.03.2024

K.U.NABARIYA & CO. DHULE FRN 106747W Chartered Accountants

Receipts	Amount	Amount	Payments	Amount	Amount
To Opening Balances			**By Salaries & Allowances**		
Cash in Hand	7131.00		Teaching Staff Salary	29094963.00	
Punjab National Bank (Dhule Branch)			Non Teaching Staff Salary	4104366.00	
SB A/c No. 0139000109188921	11802107.40	11809238.40	Employee Family Pension Fund	677323.00	
			Gratuity	2000000.00	
To Interest			Employee PF Administration Charges	40641.00	
Saving Bank Interest	411665.00		Employee PF EDLI Charges	40641.00	
FDR Interest	103972.00	515637.00	Sanstha's Share of Provident Fund	298047.00	36255981.00
To Other Income			**By Fees Paid to Statutory Authorities**		
Other Income	74566.00		Affiliation Fee	500000.00	
Electricity Bill Receipts	15596.00	90162.00	Continuation of Affiliation Fees	1448400.00	
			Admission Late Fee	1000000.00	
To Fees			Increase Of Intake	1650000.00	
Tuition Fee		137540000.00	Renewal Of Recognition Fees	177000.00	
			Regulating Authority Processing Fees	45562.00	
To University Fees Received			Admission Proccessing Fee ARA	1052000.00	
Cap Fee	12600.00		Inspection Fee	1333400.00	7206362.00
Eligibility Fee	1991520.00				
Convocation /Degree Certificate Fee	39600.00		**By Other Expenses**		
Exam Fee	175000.00		Bank Commission & Charges	14382.92	
Passing Certificate Fee	19500.00	2238220.00	Eligibility & Registration Fee	1024000.00	
			Miscellaneous Expenses	64.00	

To Inter Branch Balances			Electricity	2733310.00	3771756.92
ACPM Medical College	19995148.00				
ACPM Medical College-Mess	115500.00		**By Administrative Expenses**		
Jawahar Medical Foundation (Trust)	36404454.50		Interest	2945728.00	
ACPM Medical College-Hospital	778492.00		Donation Poor Patient	20000000.00	
JMF's Multispeciality Hospital	724000.00	58017594.50	Processing Fee	3700.00	22949428.00
To Salary Deductions			**By Lab Consumables**		
Employees Group Insurance	3306.00		Consumables & Chemical Expenses		2212622.00
Employees Profession Tax	230875.00				
Employees Provident Fund	975370.00		**By Repairs and Maintenance**		
Employees Pathsansta	1859690.00		Repairs & Maintenance to Building		804760.00
Employees TDS	1789200.00	4858441.00			
			By Depreciation on Fixed Assets		272395.00
To Other Accounts					
TDS on FDR	35817.00		**By Fixed Assets**		
Sanjay Jagannath Patil (Welfare)	9600.00		D.G. Set		1722328.00
Provident Fund Payable	169972.00				
Dr.Stipend Payable	8547002.00		**By Fees Paid to University**		
Deffered Affiliation Fees	333400.00		Cap Fee	12600.00	
Deffered Inspection Fees	1333400.00		Convocation /Degree Certificate Fee	39600.00	
Scholarship	640000.00		Exam Fee	175000.00	
Advance Fee	25300000.00		Eligibility Fee	1991520.00	
BCME Workshop OBGY Dept	88500.00		Passing Certificate Fee	19500.00	2238220.00
Fees Receivable A.Y 2021-22	30600000.00				
Fees Receivable A.Y 2022-23	34340000.00		**By Inter Branch Balances**		
Fees Receivable A.Y 2023-24	83103220.00		ACPM Medical College	45099269.00	
Nupur Electricals	1722328.00		ACPM Medical College- Hospital	11194020.00	
Caution Money	2700000.00		Jawahar Medical Foundation (Trust)	21235817.00	77529106.00
Library Deposit	675000.00				

K.U.NABARIYA & CO. DHULE FRN 106747W ★ Chartered Accountants ★

Hostel Deposit	2025000.00		**By Salary Deductions**		
D.G. Set (Dep.)	129175.00		Employees Group Insurance	3306.00	
Library Books & Journals (Dep.)	143220.00	191895634.00	Employees Profession Tax	203750.00	
			Employees Provident Fund	975370.00	
			Employees Pathsansta	2152200.00	
			Employees TDS	2000800.00	5335426.00
			By Investments		
			FD with PNB-013900PU00070713	133568.00	
			FD with PNB 013900OR00012858	5400000.00	
			FD with PNB 013900PU00076124	151036.00	5684604.00
			By Other Accounts		
			Provident Fund Payable	525544.00	
			Salary Payable	4214902.00	
			Dr.Stipend Payable	7897198.00	
			TDS on FDR	35817.00	
			Scholarship	640000.00	
			Sanjay Jagannath Patil (Welfare)	9600.00	
			BCME Workshop OBGY Dept	88500.00	
			Advance Fee	42400000.00	
			Fees Receivable A.Y 2021-22	30400000.00	
			Fees Receivable A.Y 2022-23	35600000.00	
			Fees Receivable A.Y 2023-24	83091520.00	
			Caution Money	25000.00	
			Library Deposit	15000.00	
			Lotan Pitamber Patil	74566.00	
			Shirsath Nanabhau Himmat	66667.00	
			Tasmay Medical Equipments	30481000.00	
			Nupur Electricals	1722328.00	237287642.00

K.U.NABARIYA & CO. DHULE FRN 106747W Chartered Accountants

			By Closing Balances Cash in Hand Punjab National Bank (Dhule Branch) SB A/c No. 0139000109188921	1507.00 3692788.98	 3694295.98
		406964926.90			**406964926.90**

Date : 24.09.2024
Place : Dhule

For Jawahar Medical Foundation's
ACPM Medical College -P.G. Section

Chairman **Secretary**

Vide Separate Report
For K.U. Nabariya & Co.
Chartered Accountants

K.U.NABARIYA & CO. DHULE FRN 106747W Chartered Accountants

(Madhur K. Nabariya)
Partner
M.No.: 106200

Jawahar Medical Foundation's ACPM Medical College , Dhule
Post Graduation Section
Income & Expenditure Account
For the year ended on 31.03.2024

Expenditure	Amount	Income	Amount
To Salaries & Allowances	36255981.00	By Fees	137540000.00
To Fees Paid to Statutory Authorities	7206362.00		
To Administrative Expenses	22949428.00	By Saving Bank Interest	411665.00
To Lab Consumables	2212622.00		
To Repair and Maintenance	804760.00	By Interest On FDR	103972.00
To Other Expenses	3771756.92		
To Depreciation on Fixed Assets	272395.00	By Other Income	90162.00
To **Surplus** Transferred To Balance Sheet	64672494.08		
	138145799.00		**138145799.00**

Date : 24.09.2024
Place : Dhule

For Jawahar Medical Foundation's
ACPM Medical College -P.G. Section

Chairman **Secretary**

K.U.NABARIYA & CO. DHULE FRN 106747W Chartered Accountants

Vide Separate Report
For K.U. Nabariya & Co.
Chartered Accountants
(Madhur K. Nabariya)
Partner
M.No.: 106200

Jawahar Medical Foundation's ACPM Medical College , Dhule

Post Graduation Section

Balance Sheet As on 31.03.2024

Liabilities	Amount	Amount	Assets	Amount	Amount
Current Liabilities			**Fixed Asset**		
Profession Tax	155325.00		Books & Periodicals	572880.00	
Provident Fund Payable	169972.00		Less: Depreciation @ 25%	143220.00	429660.00
Dr. Stipend Payable	8547002.00				
Fees Payable AY 2021-22	200000.00		D.G. Set	1722328.00	
Fees Payable AY 2023-24	11700.00		Less: Depreciation @ 15%	129175.00	1593153.00
25% Witheld Salary (L.B.)	30000.00				
Shiva Dhalwale (L.B.)	10000.00	9123999.00	**Current Assets**		
			Tasmay Medical Equipments		30481000.00
Caution Money (L.B.)	6000000.00				
Add: During the year	2675000.00	8675000.00	**Fees Receivable**		
			AY 2022-23		1260000.00
Hostel Deposit (L.B.)	3133000.00				
Add: During the year	2025000.00	5158000.00	**Investments**		
			FD with PNB-013900PU00070713	2884430.00	
Library Deposit (L.B.)	1730000.00		FD with PNB 013900OR00012858	5400000.00	
Add: During the year	660000.00	2390000.00	FD with PNB 013900PU00076124	2581607.00	10866037.00
Inter Unit Balances			**Inter Unit Balances**		
ACPM Dental College (L.B)		3000000.00	ACPM College of BSc Nursing (L.B.)		7471006.00
ACPM Medical College -PLA (L.B)		156400.00	ACPM Medical College (L.B)	16399459.00	
			Add: During the year	25104121.00	41503580.00
ACPM Medical College- Mess	1126564.00				
Add: During the year	115500.00	1242064.00	ACPM Medical College-Hospital	20228656.00	
			Add: During the year	10415528.00	30644184.00

K.U.NABARIYA & CO. DHULE FRN 106747W Chartered Accountants

JMF Multispeciality Hospital (L.B.)	76000.00		JMF's Training College of Nursing (L.B)		1200000.00
Add: During the year	724000.00	800000.00			
Jawahar Medical Foundation (Trust)	55194389.38		**Closing Balances**		
Add: During the year	15168637.50	70363026.88	Cash in Hand	1507.00	
			Punjab National Bank (Dhule Branch)		
ACPM Medical Stores (L.B)		2360000.00	SB A/c No. 0139000109188921	3692788.98	3694295.98
Income & Expenditure Account					
Current Year's Surplus	64672494.08				
Less: Deficit (L.B.)	38798067.98	25874426.10			
		129142915.98			**129142915.98**

Date : 24.09.2024
Place : Dhule

For Jawahar Medical Foundation's
ACPM Medical College -P.G. Section

Chairman **Secretary**

K.U. NABARIYA & CO. DHULE FRN 106747W Chartered Accountants

Vide Separate Report
For K.U. Nabariya & Co.
Chartered Accountants
(Madhur K. Nabariya)
Partner
M.No.: 106200