

AUDIT REPORT F.Y. 2021 - 22

SNJB'S SMT. K. B. ABAD HOMOEOPATHIC MEDICAL COLLEGE &
SHRI R. P. CHORDIYA HOSPITAL AND
BHAMASHAH SHRI V. D. MEHTA, DEV – VIJAY P.G. INSTITUTE
OF HOMOEOPATHY AND RESEARCH CENTRE,
NEMINAGAR, Chandwad - 423101, Dist : Nashik

UNIT : SMT.K.B.ABAD HOMOEOPATHIC
MEDICAL COLLEGE



ANSABADRA & SABADRA
Chartered Accountants

OFFICE
7, Sumangal Builder House, Near MICO Circle,
Holaram Colony, Nashik – 422002

e-mail : ansabadra@gmail.com

☐ 0253 – 2580277 ☐ 0253 – 2572577

STATUTORY AUDITOR'S REPORT

To,
The Principal,
SNJB'S SMT. K. B. ABAD HOMOEOPATHIC MEDICAL COLLEGE & SHRI R. P. CHORDIYA
HOSPITAL AND BHAMASHAH SHRI V. D. MEHTA, DEV – VIJAY P.G. INSTITUTE OF
HOMOEOPATHY AND RESEARCH CENTRE,
NEMINAGAR, Chandwad - 423101, Dist : Nashik

1. We have audited the attached Balance Sheet of SNJB'S SMT. K. B. ABAD HOMOEOPATHIC MEDICAL COLLEGE & SHRI R. P. CHORDIYA HOSPITAL AND BHAMASHAH SHRI V. D. MEHTA, DEV – VIJAY P.G. INSTITUTE OF HOMOEOPATHY AND RESEARCH CENTRE (Unit : Smt. K B Abad Homoeopathic Medical College) as at 31st March 2022, the Income and Expenditure Account and also the Receipt and Payment Account for the year ended on that date annexed thereto. These financial statements are the responsibility of the management. Our responsibility is to express an opinion on these financial statements based on our audit.
2. We have conducted our audit in accordance with the Auditing Standards generally accepted in India. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material mis-statement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principals used and significant estimates made by the management, as well as evaluating overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.
3. We report that –
 - i) We have obtained all the information and explanation which to the best of our knowledge and belief were necessary for the purpose of our audit;
 - ii) The transactions which took place and recorded in the books of accounts are within the powers of the unit;
 - iii) In our opinion, proper books of accounts as required by law have been kept so far as appears from our examination of these books;
 - iv) The Balance Sheet, Income and Expenditure Account and the Receipt and Payment Account dealt with this report are in agreement with the books of accounts;
 - v) The unit maintains books of accounts on accrual system;
 - vi) Subject to limitations of audit indicated in paragraph 1 and 2 above we report that in our opinion and to the best of our information and according to explanation given to me the accounts give a true and fair view –
 - a) In case of Balance Sheet, the state of affairs of the unit as at 31st March, 2022;

- b) In case of Income and Expenditure Account, of the excess of income over expenditure for the year ended on that date;
- c) In case of Receipt and Payment Account, receipts and payments made by the unit.

Chandwad
20.08.2022

Subject to notes to accounts.
For SABADRA & SABADRA,
CHARTERED ACCOUNTANTS,
FRN 108921W

Tushar
TUSHAR M BHUTADA, FCA
PARTNER

UDIN : 22124474 *APSPX 29 20*

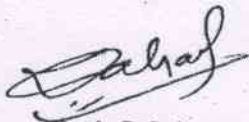



S. N. J. B.'S
SMT. K.B.ABAD HOMOEOPATHIC MEDICAL COLLEGE

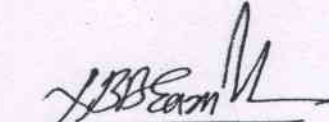
BALANCE SHEET AS ON 31.03.2022

FUNDS & LIABILITIES	AMOUNT ₹	PROPERTIES & ASSETS	AMOUNT ₹
<u>SNJB Ashram</u>		<u>33254178</u>	<u>16017453</u>
<u>FUNDS</u>		<u>FIXED ASSETS</u>	
Building	2000000	<u>Immovable Assets</u>	
Central Govt. - Books	300000	4329500 Building	5821720
Equipments	1171000	Site Development	3594485
Social Welfare	858500	<u>Movable Assets</u>	
		Furniture	2152989
		Dead Stock	1722706
		<u>Library</u>	<u>532345</u>
<u>DEPOSITS</u>		2771588 Computer	290052
College Caution Money	2634360	Lab Equipments	1903156
<u>Library Deposit</u>	<u>23000</u>		
Security Deposit	29278	<u>LOANS & ADVANCES</u>	
Staff Security	84950		<u>23087464</u>
		Fees Receivable	23047823
<u>STATUTORY LIABILITIES</u>		Telephone Deposit	9641
P F Mgmt Share Payable	104473	211485 Uni. Disaster Mgt. Fee	5000
Provident Fund Payable	96437	NSS Receivable	25000
Professional Tax	10575		
		<u>CASH</u>	<u>5073</u>
<u>SCHOLARSHIP PAYABLE</u>			
EBC Student Sch.	212150	<u>472486</u>	<u>2523210</u>
VJNT Student Scholarship	260336	<u>BANK BALANCE</u>	
		SBI	639014
<u>CREDITORS & OTHER LIABILITIES</u>		SBI Scholarship	534715
Sundry Creditors	192867	CHAMCO Bank (133)	37044
Fees (Anamat)	401096	593963 CHAMCO Bank (05)	1312437
<u>TOTAL ₹</u>	<u>41633200</u>		<u>41633200</u>

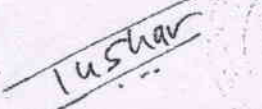
Signatures to Balance Sheet


Dr. A. O. Dahad
Principal

 Jain P H
Accountant

 Bramhecha Nandkishor
Trustee

As per our report of even date
FOR SABADRA & SABADRA
Chartered Accountants
FRN : 108921W

 Tushar M Bhutada, FCA
M NO. 124474

Chandwad
20.08.2022

UDIN : APSPPX
22124474APSPPX2326



STATEMENT SHOWING FIXED ASSETS AND DEPRECIATION FOR THE YEAR ENDING 31.03.2022

Sr. No.	ASSET	RATE	OPENING WDV	ADDITIONS		Total	DEPRECIATI ON FOR THE YEAR	CLOSING WDV
				UPTO 30.09	AFTER 01.10			
IMMOVABLE ASSETS								
1	BUILDING	10%	6468578	0	0	6468578	646858	5821720
2	SITE DEVELOPMENT	10%	3993872	0	0	3993872	399387	3594485
MOVABLE ASSETS								
1	FURNITURE	10%	2392210	0	0	2392210	239221	2152989
2	DEAD STOCK	10%	1881438	0	30960	1912398	189692	1722706
3	LIBRARY	10%	591494	0	0	591494	59149	532345
4	COMPUTER	40%	231418	0	189001	420419	130367	290052
5	LAB EQUIPMENTS	15%	2239007	0	0	2239007	335851	1903156
TOTAL			17798017	0	219961	18017978	2000525	16017453



S. N. J. B.'S

SMT. K.B.ABAD HOMOEOPATHIC MEDICAL COLLEGE

INCOME & EXPENDITURE A/C FOR THE YEAR ENDING 31.03.2022

Expenditure	AMOUNT ₹	Income	AMOUNT ₹
Salaries & Employee Cost	23071587	Fees Received	34220068
Office & Other Expenses	4993665	Other Income	137209
Lab Expenses	27563	Bank Interest	1092
Depreciation	2000525		
Excess of income over expenditure	4265029		
TOTAL ₹	34358369	TOTAL ₹	34358369

Signatures to Income & Expenditure A/c

As per our report of even date
FOR SABADRA & SABADRA


Chartered Accountants

FRN : 108921W


Tushar M Bhutada, FCA

M NO. 124474

UDIN : 22124474APSPX2920


Dr. A. O. Dahad
Principal


Jain P H
Accountant


Bramhecha Nandkishor
Trustee

Chandwad
20.08.2022

S. N. J. B.'S

SMT. K.B.ABAD HOMOEOPATHIC MEDICAL COLLEGE

RECEIPTS AND PAYMENT ACCOUNT FOR THE YEAR ENDING 31.03.2022

Receipts	AMOUNT ₹	Payments	AMOUNT ₹
<u>OPENING BALANCE</u>	3690450.00	<u>STAFF SALARY</u>	23071587.00
Cash	4631.00	Teaching Staff	14895145.00
SBI	479482.00	Non Teaching Staff	6681911.00
SBI Scholarship	1669365.00	Gratuity	266958.00
CHAMCO Bank (133)	36042.00	Provident Fund	1227573.00
CHAMCO Bank (05)	1500930.00		
		<u>OFFICE EXPENSES</u>	538052.00
<u>FEE RECEIVED</u>	34220068.00	Administrative Exp.	149299.00
Tution Fee	31000016.00	Stationary	228553.00
Development Fee	3035734.00	Printing	87410.00
Repeater Fee	184318.00	Postage	8600.00
		Telephone / Intercom Exps.	64190.00
<u>OTHER INCOME</u>	137209.00		
Admission Cancellation	7500.00	<u>OTHER EXPENSES</u>	4455613.00
Bonafied & Estimate	1960.00	Admission Approval Processing	72500.00
Common Breakage	40925.00	Advertisement	17220.00
I - Card Fee	11700.00	Affiliation to University	200000.00
LC / TC Charges	7100.00	Ambulance Diesel Exp.	10251.00
Fines	67105.00	Ambulance Exps.	520.00
Exam	919.00	Annual Maintainace Contract	76372.00
		Audit Fee	35000.00
<u>BANK INTEREST</u>	1092.00	Bank Commission	1389.00
		Books & Magzines	47855.00
		Building Maintenance	902144.00
		Computer Stationary & Access	75640.00
		CCTV Exp.	21158.00
		Computer	118295.00
		Cleaning	178462.00
		Electric Material	45169.00
		Electricity	1208194.00
		Felicitation	11715.00
		Gathering Exp.	27890.00
		Garden	9728.00
		Generater Exps.	185001.00
		Guest Hospitality Exps.	40833.00
		Guest House Charges	60000.00
		Inspection Fee	100000.00
		Maintenance	149822.00
		Mis Exps.	5783.00
		NAAC Reg. Fee	362742.00
		News papers	14842.00
		Quarter Charges	75000.00
		Remn - Staff Selection Comm.	12500.00

Seminar	156803.00
Tax Penalty	8000.00
Transport	3100.00
Travelling & Conveyance	129959.00
Uniform Exp.	31726.00
Water Charges	60000.00

LAB EXPENSES

27563.00

FIXED ASSETS

219961.00

Dead Stock	30960.00
Computer	189001.00

LOANS AND ADVANCES

49494760.00

Alumni	15500.00
Amartya Shiksha Insurance	20500.00
Anamat Fee	599814.00
College Caution Money	351000.00
EBC Student Sch.	886900.00
Empl Group Gratuity	1973562.00
Empl. Providend Fund	1131958.00
Exam Form Fee	2938170.00
Eligibility Fees	153225.00
Eligibility Fee Payable	0.00
Fee Receivable	14346032.00
K.K.H.A. Empl. Patsanstha	1227389.00
L. I. C.	357537.00
Lib.Security Deposit	4000.00
MUHS Photo copy	1300.00
MUHS Revaluation	5200.00
NSS Receivable	0.00
NSS Student Welfare	4000.00
OBC & SBC Student Sch.	385776.00
P.F.Management Share Payab	104473.00
Professional Tax	128725.00
S C Student Scholarship	615290.00
Shri. R.P.Chordiya Hospital	3403896.00
SNJB'S PG Institute	3372720.00
S. N. J. B. Ashram	15967828.00
Security Deposit	36478.00
ST Student Sch.	264500.00
Staff Advance	20000.00
Staff Quarter Maintenance Ch	32000.00
Staff Security Deposit	23092.00
TDS - Salary	399750.00
TDS - Non Salary	23447.00
Uni. Ash.Sport Fee	4000.00
Uni.Dev. Fee	1100.00
Uni. Disaster Management Fee	0.00
VJNT Scholarship	695598.00

LOANS AND ADVANCES

52139023.00

Alumni	15500.00
Amartya Shiksha Insurance	127500.00
Anamat Fee	360200.00
College Caution Money	93000.00
EBC Student Sch.	674750.00
Empl Group Gratuity	1973562.00
Empl. Providend Fund	1118883.00
Exam Form Fee	3093870.00
Eligibility Fees	153225.00
Eligibility Fee Payable	442075.00
Fee Receivable	21698629.00
K.K.H.A. Empl. Patsanstha	1227389.00
L. I. C.	357537.00
Lib.Security Deposit	2500.00
MUHS Photo copy	1300.00
MUHS Revaluation	5200.00
NSS Receivable	25000.00
NSS Student Welfare	4000.00
OBC & SBC Student Sch.	1159783.00
P.F.Management Share Payabl	90308.00
Professional Tax	127850.00
S C Student Scholarship	778590.00
Shri. R.P.Chordiya Hospital	3403896.00
SNJB'S PG Institute	3372720.00
S. N. J. B. Ashram	9894575.00
Security Deposit	10460.00
ST Student Sch.	264500.00
Staff Advance	20000.00
Staff Quarter Maintenance Ch	32000.00
Staff Security Deposit	10292.00
TDS - Salary	399750.00
TDS - Non Salary	23447.00
Uni. Ash.Sport Fee	25300.00
Uni.Dev. Fee	5000.00
Uni. Disaster Management Fee	5000.00
VJNT Scholarship	1141432.00

PARTY A/C

2257829.00 PARTY A/C

2556297.00

Aashish Traders, Chandwad	8638.00
Amar Arjun Donde	364301.00
Ambika Electrical	23870.00
Akshar Communications Pvt. L	6000.00
Asba Sameen	0.00
Attar Nivedini Zakirbhai	29820.00
Avinash Khandu Kambale	1700.00
Ayush Enterprises	3135.00
Bhatgaonkar Hardware	10154.00
Brahmecha Hardware	13091.00
Chaudhari Mayuri Somnath	2000.00
Chougule Manali Mahaveer	18745.00
Dr. A.O.Dahad	5000.00
Dr. Mrs. Sangita Doshi	8000.00
Dr. S.P.Tripathi	2000.00
Eureka Forbes	9750.00
Gavkari Prakashan	2940.00
Gurukrupa Motors & Electrica	52514.00
Hire Shivam Ravindra	0.00
Infina,Pune	444.00
ION Exchange, Mumbai	21600.00
Jain Chandani Sanjay	18745.00
Jain Divya Dinesh	0.00
Kalpdhan ID Solutions	19411.00
Kamble Deepa Balkrushna	47495.00
K K Art	13160.00
Kothari Prashant Sanjay	6295.00
Manish Enterprises	23750.00
M/S. S. K. Palod	10251.00
Matoshri Electricals Chandwad	5220.00
Momin Mohd. Anzar Shakeel	0.00
Nahar Hitesh Tejraj	0.00
Nimase Pooja Rajendra	18245.00
Nitej Enterprises	106520.00
Parul Printers, Manmad	25195.00
Patil Pandharinath V.	500.00
Patil Paresh Pandharinath	105326.00
Pawar Jignesh	1909.00
Pawar Vishal Ravindra	0.00
Rajdhani Foam & Furnishing	5513.00
Ravidarshan Arts	57460.00
S&S Enterprises	36700.00
Saibaba Corporation	130661.00
Sai Computech, Chandwad	366112.00
Saubhagya Traders	9045.00
Serosoft Solution Pvt. Ltd	106465.00
Shah Himanshu Hitesh	2300.00
Shree Sunil Thore	0.00
Sneh enterprises	164229.00

Aashish Traders, Chandwad	8638.00
Amar Arjun Donde	364301.00
Ambika Electrical	23870.00
Akshar Communications Pvt. L1	6000.00
Asba Sameen	73500.00
Attar Nivedini Zakirbhai	29820.00
Avinash Khandu Kambale	1700.00
Ayush Enterprises	3135.00
Bhatgaonkar Hardware	10154.00
Brahmecha Hardware	13091.00
Chaudhari Mayuri Somnath	2000.00
Chougule Manali Mahaveer	18745.00
Dr. A.O.Dahad	5000.00
Dr. Mrs. Sangita Doshi	8000.00
Dr. S.P.Tripathi	2000.00
Eureka Forbes	9750.00
Gavkari Prakashan	2940.00
Gurukrupa Motors & Electrical	52514.00
Hire Shivam Ravindra	47814.00
Infina,Pune	0.00
ION Exchange, Mumbai	31600.00
Jain Chandani Sanjay	18745.00
Jain Divya Dinesh	20000.00
Kalpdhan ID Solutions	19411.00
Kamble Deepa Balkrushna	47495.00
K K Art	13160.00
Kothari Prashant Sanjay	6295.00
Manish Enterprises	23750.00
M/S. S. K. Palod	10251.00
Matoshri Electricals Chandwad	5220.00
Momin Mohd. Anzar Shakeel	16893.00
Nahar Hitesh Tejraj	73000.00
Nimase Pooja Rajendra	0.00
Nitej Enterprises	106520.00
Parul Printers, Manmad	25195.00
Patil Pandharinath V.	500.00
Patil Paresh Pandharinath	105326.00
Pawar Jignesh	1909.00
Pawar Vishal Ravindra	71530.00
Rajdhani Foam & Furnishing	5513.00
Ravidarshan Arts	57460.00
S&S Enterprises	36700.00
Saibaba Corporation	130661.00
Sai Computech, Chandwad	366112.00
Saubhagya Traders	9045.00
Serosoft Solution Pvt. Ltd	106465.00
Shah Himanshu Hitesh	0.00
Shree Sunil Thore	6720.00
Sneh enterprises	164229.00

Swastik Glass & Aluminium	279724.00
Tatiya Ritesh V.	64646.00
Vardhaman Home Décor	47500.00
Yashodeep Traders	1750.00

Swastik Glass & Aluminium	279724.00
Tatiya Ritesh V.	64646.00
Vardhaman Home Décor	47500.00
Yashodeep Traders	1750.00

Income & Expenditure 4265029.00

CASH & BANK BALANCE 2528283.00

Cash	5073.00
SBI	639014.00
SBI Scholarship	534715.00
CHAMCO Bank (133)	37044.00
CHAMCO Bank (05)	1312437.00

TOTAL ₹

89801408.00

TOTAL ₹

89801408.00

Signatures to Receipt & Payment A/c



Dr. A. O. Dahad
Principal



Jain P H
Accountant

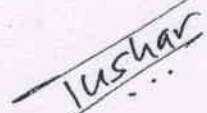


Bramhendra Nandkishor
Trustee

As per our report of even date
FOR SABADRA & SABADRA

Chartered Accountants

FRN : 108921W



Tushar M Bhutada, FCA
M NO. 124474



Chandwad
20.08.2022

UDIN : 22124474 APSPPX 2920



SNJB'S SMT. K. B. ABAD HOMOEOPATHIC MEDICAL COLLEGE & SHRI R. P. CHORDIYA
HOSPITAL AND BHAMASHAH SHRI V. D. MEHTA, DEV – VIJAY P.G. INSTITUTE OF
HOMOEOPATHY AND RESEARCH CENTRE

(Unit : Smt. K B Abad Homoeopathic Medical College)

NOTES TO ACCOUNTS

BASIS OF ACCOUNTING

The financial statements are prepared on historical cost convention on accrual system unless otherwise mentioned.

FIXED ASSETS

Fixed Assets are recorded on cost of acquisition or cost incurred to bring the asset to it's working condition after providing depreciation till date. Physical verification of the assets has not been conducted by the auditors.

DEPRECIATION

Depreciation on depreciable assets is charged as per the method prescribed under the Income Tax Act, 1961 and at the rates prescribed under the Income Tax Rules, 1962 as amended from time to time.

FEES RECEIVED

Fees received during the year are recognized on cash basis. The fees receivable at the year end is recognized on mercantile basis.

EXPENSES

The expenses incurred by the unit are accounted for on receipt of the goods or services and on approval of the bill for the same from the appropriate authorities.

BALANCES

Bank balances are subject to reconciliation and debit/credit balances of the parties are subject to confirmation.

OTHERS

- Minor discrepancies noticed were corrected during the audit period.
- Verification of cash is not made by the auditors as on the Balance Sheet date.

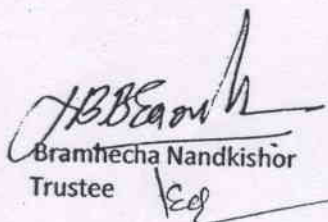
Signatures to Notes to Accounts



Dr. A. O. Dahad
Principal
Chandwad
20.08.2022

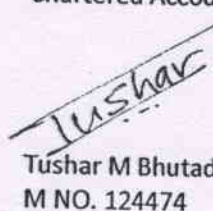


Jain P H
Accountant



Bramhecha Nandkishor
Trustee

As per our report of even date.
FOR SABADRA & SABADRA
Chartered Accountants



Tushar M Bhutada, FCA
M NO. 124474



AUDIT REPORT F.Y. 2021 - 22

**SNJB'S SMT. K. B. ABAD HOMOEOPATHIC MEDICAL COLLEGE &
SHRI R. P. CHORDIYA HOSPITAL AND
BHAMASHAH SHRI V. D. MEHTA, DEV – VIJAY P.G. INSTITUTE
OF HOMOEOPATHY AND RESEARCH CENTRE,
NEMINAGAR, Chandwad - 423101, Dist : Nashik**

**UNIT : BHAMASHAH SHRI. V D MEHTA, DEV-
VIJAY (PUNE) POST GRADUATE INSTITUTE
OF HOMOEOPATHY AND RESEARCH CENTRE**



SABADRA & SABADRA
Chartered Accountants

OFFICE

7, Sumangal Builder House, Near MICO Circle,
Holaram Colony, Nashik – 422002

e-mail : ansabadra@gmail.com



0253 – 2580277



0253 – 2572577

STATUTORY AUDITOR'S REPORT

To,
The Principal,
SNJB'S SMT. K. B. ABAD HOMOEOPATHIC MEDICAL COLLEGE & SHRI R. P. CHORDIYA
HOSPITAL AND BHAMASHAH SHRI V. D. MEHTA, DEV - VIJAY P.G. INSTITUTE OF
HOMOEOPATHY AND RESEARCH CENTRE,
NEMINAGAR, Chandwad - 423101, Dist : Nashik

1. We have audited the attached Balance Sheet of SNJB'S SMT. K. B. ABAD HOMOEOPATHIC MEDICAL COLLEGE & SHRI R. P. CHORDIYA HOSPITAL AND BHAMASHAH SHRI V. D. MEHTA, DEV - VIJAY P.G. INSTITUTE OF HOMOEOPATHY AND RESEARCH CENTRE, NEMINAGAR, Chandwad - 423101, Dist : Nashik [UNIT : BHAMASHAH SHRI. V D MEHTA, DEV-VIJAY (PUNE) POST GRADUATE INSTITUTE OF HOMOEOPATHY AND RESEARCH CENTRE] as at 31st March 2022, the Income and Expenditure Account and also the Receipt and Payment Account for the year ended on that date annexed thereto. These financial statements are the responsibility of the management. Our responsibility is to express an opinion on these financial statements based on our audit.
2. We have conducted our audit in accordance with the Auditing Standards generally accepted in India. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principals used and significant estimates made by the management, as well as evaluating overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.
3. We report that –
 - i) We have obtained all the information and explanation which to the best of our knowledge and belief were necessary for the purpose of our audit;
 - ii) The transactions which took place and recorded in the books of accounts are within the powers of the unit;
 - iii) In our opinion, proper books of accounts as required by law have been kept so far as appears from our examination of these books;
 - iv) The Balance Sheet, Income and Expenditure Account and the Receipt and Payment Account dealt with this report are in agreement with the books of accounts;
 - v) Subject to limitations of audit indicated in paragraph 1 and 2 above we report that in our opinion and to the best of our information and according to explanation given to us the accounts give a true and fair view –
 - a) In case of Balance Sheet, the state of affairs of the unit as at 31st March, 2022;
 - b) In case of Income and Expenditure Account, of the excess of income over expenditure for the year ended on that date;
 - c) In case of Receipt and Payment Account, receipts and payments made by the unit.

Subject to notes to accounts.
For **SABADRA & SABADRA,**
CHARTERED ACCOUNTANTS,
FRN 108921W

Tushar
TUSHAR M BHUTADA, FCA
PARTNER
UDIN : 22124474 A P S P B P 740

Chandwad
20.08.2022



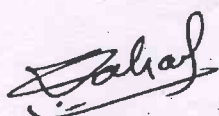
S. N. J. B.'S

BHAMASHAH SHRI. V.D.MEHTA, DEV-VIJAY P.G.INSTITUTE OF HOMOEOPATHY AND RESEARCH CENTRE

BALANCE SHEET AS ON 31.03.2022


FUNDS & LIABILITIES	AMOUNT ₹	PROPERTIES & ASSETS	AMOUNT ₹
<u>SNJB Ashram</u>	6717604	<u>FIXED ASSETS</u>	621939
<u>DEPOSITS</u>		<u>Immovable Assets</u>	
College Caution Money	16500	Building	536616
Security Deposit	135580	<u>Movable Assets</u>	
<u>STATUTORY LIABILITIES</u>		Furniture	10485
P F Mgmt Share Payable	15600	Dead Stock	51479
Provident Fund Payable	14400	Library	21910
Professional Tax	1600	Computer	35
		Lab Equipments	1414
		Fees Receivable	5118000
		CASH	3153
		<u>BANK BALANCE</u>	1158192
		Chandwad Merchant Bank	838747
		SBI	319445
TOTAL ₹	6901284	TOTAL ₹	6901284

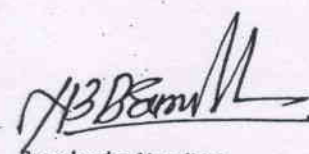
Signatures to Balance Sheet




Dr. A. O. Dahad
Principal

Chandwad
20.08.2022


Jain P H
Accountant


Bramhecha Nandkishor
Trustee

As per our report of even date
FOR SABADRA & SABADRA
Chartered Accountants
FRN : 108921W


Tushar M Bhutada, FCA
M NO. 124474



UDIN : 22124474APSPBP9740



S. N. J. B.'S

BHAMASHAH SHRI. V.D.MEHTA, DEV-VIJAY P.G.INSTITUTE OF HOMOEOPATHY AND RESEARCH CENTRE


BALANCE SHEET AS ON 31.03.2022

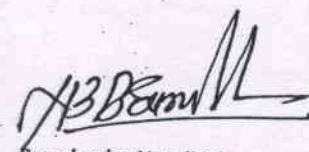
FUNDS & LIABILITIES	AMOUNT ₹	PROPERTIES & ASSETS	AMOUNT ₹
<u>SNJB Ashram</u>	6717604	<u>FIXED ASSETS</u>	621939
<u>DEPOSITS</u>		<u>Immovable Assets</u>	
College Caution Money	16500	Building	536616
Security Deposit	135580	<u>Movable Assets</u>	
<u>STATUTORY LIABILITIES</u>		Furniture	10485
P F Mgmt Share Payable	15600	Dead Stock	51479
Provident Fund Payable	14400	Library	21910
Professional Tax	1600	Computer	35
		Lab Equipments	1414
		Fees Receivable	5118000
		CASH	3153
		<u>BANK BALANCE</u>	1158192
		Chandwad Merchant Bank	838747
		SBI	319445
TOTAL ₹	6901284	TOTAL ₹	6901284

Signatures to Balance Sheet



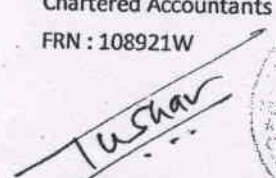
Dr. A. O. Dahad
Principal


Jain P H
Accountant


Bramhecha Nandkishor
Trustee

Chandwad
20.08.2022

As per our report of even date
FOR SABADRA & SABADRA
Chartered Accountants
FRN : 108921W


Tushar M Bhutada, FCA
M NO. 124474



UDIN : 22124474APSPBP9740



STATEMENT SHOWING FIXED ASSETS AND DEPRECIATION FOR THE YEAR ENDING 31.03.2022

Sr. No.	ASSET	RATE	OPENING WDV	ADDITIONS		Total	DEPRECIATION FOR THE YEAR	CLOSING WDV
				UPTO 30.09	AFTER 01.10			
IMMOVABLE ASSETS								
1	BUILDING	10%	596240	0	0	596240	59624	536616
MOVABLE ASSETS								
2	FURNITURE	10%	11650	0	0	11650	1165	10485
3	DEAD STOCK	10%	57199	0	0	57199	5720	51479
4	LIBRARY	10%	24345	0	0	24345	2435	21910
5	COMPUTER	40%	59	0	0	59	24	35
6	LAB EQUIPMENTS	15%	1664	0	0	1664	250	1414
TOTAL			691157	0	0	691157	69218	621939



S. N. J. B.'S

BHAMASHAH SHRI. V.D.MEHTA, DEV-VIJAY P.G. INSTITUTE OF HOMOEOPATHY AND RESEARCH CENTRE

INCOME & EXPENDITURE A/C FOR THE YEAR ENDING 31.03.2022

Expenditure	AMOUNT ₹	Income	AMOUNT ₹
Salaries & Employee Cost	3056048	Fees Received	4392000
Office & Other Expenses	315844	Other Income	28492
Depreciation	69218	Bank Interest	14493
Excess Of Income over Expenditure	993875		
TOTAL ₹	4434985	TOTAL ₹	4434985

Signatures to Income & Expenditure A/c

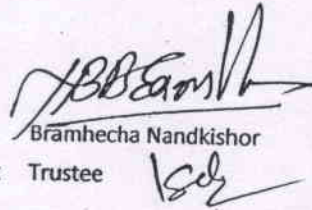


Dr. A. O. Dahad
Principal

Chandwad
20.08.2022

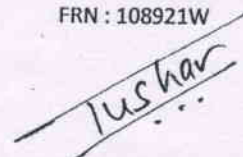


Jain P H
Accountant



Bramhecha Nandkishor
Trustee

As per our report of even date
FOR SABADRA & SABADRA
Chartered Accountants
FRN : 108921W



Tushar M Bhutada, FCA
M NO. 124474



UDIN : 22124474APSPBP9740



S. N. J. B.'S

BHAMASHAH SHRI. V.D.MEHTA, DEV-VIJAY P.G.INSTITUTE OF HOMOEOPATHY AND RESEARCH CENTRE

RECEIPTS AND PAYMENT ACCOUNT FOR THE YEAR ENDING 31.03.2022

Receipts	AMOUNT ₹	Payments	AMOUNT ₹
<u>OPENING BALANCE</u>		2332199 <u>STAFF SALARY</u>	3056048
Cash	3223	Teaching Staff	2872488
SBI	900409	Provident Fund	183560
CHAMCO	1428567		

<u>FEE RECEIVED</u>		4392000 <u>OTHER EXPENSES</u>	315844
Tution Fee	4004010	Admission Approval Processing	21000
Development Fee	387990	Advertisement	3500
		Affiliation to University	175000
		Bank Commission	744

<u>OTHER INCOME</u>		28492 Inspection Fee	100000
Bonafied & Estimate	20	Mis Exps.	260
Fine & Penalties	5300	Telephone	1000
Other Income	5472	Audit Fee	2000
LC / TC Charges	1200	Water Charges	12000
Library PHD	5500	Exam Exp.	340
Lab / Hospital Fee (PHD)	11000		

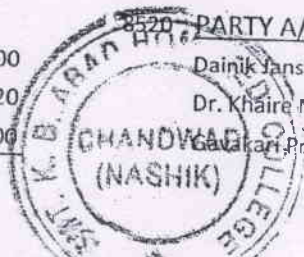
BANK INTEREST (14493)

<u>LOANS AND ADVANCES</u>		7847891 <u>LOANS AND ADVANCES</u>	9087963
College Caution Money	5500	College Caution Money	0
Empl. Providend Fund	169440	Empl. Providend Fund	166341
Exam Form Fee	184370	Exam Form Fee	184370
Eligibility Fees	82800	Eligibility Fees	82800
Fee Receivable	2643030	Fee Receivable	2864500
K.K.H.A. Empl. Patsanstha	103168	K.K.H.A. Empl. Patsanstha	103168
P.F.Management Share Payab	15600	P.F.Management Share Payabl	12243
Professional Tax	20000	Professional Tax	19900
S. N. J. B. Ashram	1211875	S. N. J. B. Ashram	2189033
Shri. R.P.Chordiya Hospital	10000	Shri. R.P.Chordiya Hospital	10000
Smt.K.B.Abad Hom. Medical C	3372720	Smt.K.B.Abad Hom. Medical Cc	3372720
Staff Security Deposit	0	Staff Security Deposit	3500
Student Anamat	0	Student Anamat	50000
TDS - Salary	24000	TDS - Salary	24000
Uni. Ash.Sport Fee	1188	Uni. Ash.Sport Fee	1188
Uni. Dev. Fee	450	Uni. Dev. Fee	450
Uni. Disaster Mgt. Fee	750	Uni. Disaster Mgt. Fee	750
MUHS PG Guide Charges	3000	MUHS PG Guide Charges	3000

PARTY A/C

Dainik Janshradha
Dr. Khaire Madhura Kailas
Gavakari Prakashan

2000
5020
1500



PARTY A/C

Dainik Janshradha
Dr. Khaire Madhura Kailas
Gavakari Prakashan

2000
5020
1500

8520

Income & Expenditure

993875

CASH & BANK BALANCE

1161345

Cash	3153
SBI	319445
CHAMCO	838747

TOTAL ₹

14623595

TOTAL ₹

14623595

Signatures to Receipt & Payment A/c

As per our report of even date
FOR SABADRA & SABADRA

Chartered Accountants

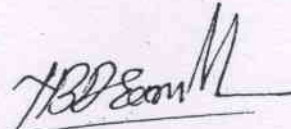
FRN : 108921W




Dr. A. O. Dahad
Principal



Jain P H
Accountant



Bramhecha Nandkishor
Trustee



Tushar M Bhutada, FCA
M NO. 124474

Chandwad
20.08.2022

UDIN : 22124474APSPBP9740



SNJB'S SMT. K. B. ABAD HOMOEOPATHIC MEDICAL COLLEGE & SHRI R. P. CHORDIYA
HOSPITAL AND BHAMASHAH SHRI V. D. MEHTA, DEV - VIJAY P.G. INSTITUTE OF
HOMOEOPATHY AND RESEARCH CENTRE
NEMINAGAR, Chandwad - 423101, Dist : Nashik

UNIT : BHAMASHAH SHRI. V D MEHTA, DEV-VIJAY (PUNE) POST GRADUATE INSTITUTE OF
HOMOEOPATHY AND RESEARCH CENTRE

NOTES TO ACCOUNTS

BASIS OF ACCOUNTING

The financial statements are prepared on historical cost convention on accrual system unless otherwise mentioned.

FIXED ASSETS

Fixed Assets are recorded on cost of acquisition or cost incurred to bring the asset to it's working condition after providing depreciation till date. Physical verification of the Fixed Assets is not conducted by the auditors.

DEPRECIATION

Depreciation on depreciable assets is charged as per the method prescribed under the Income Tax Act, 1961 and at the rates prescribed under the Income Tax Rules, 1962 as amended from time to time.

FEES RECEIVED

Fees received during the year are recognized on cash basis. The fees receivable at the year end is recognized on mercantile basis.

EXPENSES

The expenses incurred by the unit are accounted for on receipt of the goods or services and on approval of the bill for the same from the appropriate authorities.

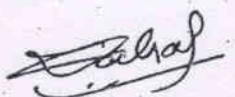
BALANCES

Bank balances are subject to reconciliation and debit / credit balances of parties are subject to confirmation.

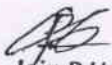
OTHERS

- Minor discrepancies noticed were corrected during the audit period.
- Verification of cash is not made by the auditors as on the Balance Sheet date.

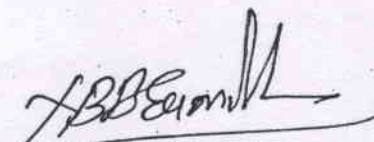
Signatures to Notes to Accounts



Dr. A. O. Dahad
Principal
Chandwad
20.08.2022



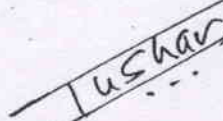
Jain P H
Accountant



Bramhecha Nandkishor
Trustee



As per our report of even date.
FOR SABADRA & SABADRA
Chartered Accountants



Tushar M Bhutada, FCA
M NO. 124474

