

# **J. L. JAIN & CO.**

## **CHARTERED ACCOUNTANTS**

B.O.: Shop No. 187, Sector 28-D,  
Chandigarh - 160 002  
Tel.: 0172-4004794,  
Mobile: 09911889390  
Email: jljinandco@gmail.com

H.O.: C-5/13, Lower Ground Floor,  
Vasant Kunj, New Delhi-110070  
Tel. : 011-41610975, 26121568  
Fax : 011-26121568  
Mobile: 9810025239  
E-mail : deepak.jain17@gmail.com

### **INDEPENDENT AUDITOR'S REPORT**

To the Management of Mahavir International

#### **Opinion**

We have audited the financial statements of Mahavir International which comprise the Balance Sheet as at March 31<sup>st</sup> 2024, and the Statement of Income and Expenditure for the year then ended 31<sup>st</sup> March, 2024, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements give a true and fair view of the financial position of the entity as at March 31, 2024, and of its financial performance for the year then ended in accordance with the Accounting Standards issued by the Institute of Chartered Accountants of India (ICAI).

#### **Basis for Opinion**

We conducted our audit in accordance with the Standards on Auditing (SAs) issued by ICAI. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the entity in accordance with the Code of Ethics issued by ICAI and we have fulfilled our other ethical responsibilities in accordance with the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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

Management is responsible for the preparation of these financial statements that give a true and fair view of the state of affairs, results of operations and cash flows of the entity in accordance with the accounting principles generally accepted in India. This responsibility includes the design, implementation and maintenance of internal control 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.



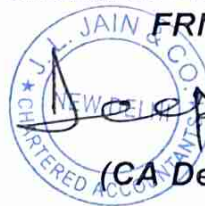
In preparing the financial statements, management is responsible for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the entity or to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

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

### **Auditor's Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

**For J L Jain & Co.,  
Chartered Accountants  
FRN: 004021N**



*Deepak Jain*

**Signature**

**(CA Deepak Jain)**

**(Partner)**

**(Membership No.: 083004)**

**Place: New Delhi**

**Date: July 25, 2024**

**UDIN: 24083004BKAHAC5292**



**MAHAVIR INTERNATIONAL**  
6550, MAIN QUTAB ROAD, NABI KARIM,  
NEW DELHI-110055


Balance Sheet as at 31st March, 2024

Particulars		Note	Amount (Rs.)	
			31st March, 2024	31st March, 2023
<b>I. EQUITY &amp; LIABILITIES</b>				
<b>1 Owner's Fund</b>				
(a) Membership Fund	3		18,83,500	18,41,500
(b) Corpus Fund	4		7,31,04,642	5,28,95,832
			<b>7,49,88,142</b>	<b>5,47,37,332</b>
<b>2 Non-current liabilities</b>				
(a) Other Long Term liabilities			-	-
<b>3 Current liabilities</b>				
(a) Trade Payables				
(i) Total outstanding dues of micro, small and medium enterprises	5		83,946	21,32,285
(ii) Total outstanding dues of creditors other than micro, small and medium enterprises	5		-	-
(b) Other current liabilities	6		7,47,430	21,57,236
			<b>8,31,376</b>	<b>42,89,521</b>
<b>TOTAL</b>			<b>7,58,19,518</b>	<b>5,90,26,853</b>
<b>II. ASSETS</b>				
<b>1 Non-Current Assets</b>				
(a) <b>Property, Plant and Equipments and Intangible Assets</b>				
Property, Plant & Equipments	7		2,93,20,716	2,94,27,675
			<b>2,93,20,716</b>	<b>2,94,27,675</b>
<b>2 Current Assets</b>				
(a) Current Investments	8		2,71,20,076	1,47,23,603
(b) Inventories	9		5,09,287	3,35,533
(c) Trade receivables	10		30,68,158	69,86,510
(d) Cash & Bank Balance	11		1,34,09,232	59,67,469
(e) Short Term Loans and Advances	12		14,42,128	12,12,285
(f) Other current assets	13		9,49,919	3,73,777
			<b>4,64,98,800</b>	<b>2,95,99,177</b>
<b>TOTAL</b>			<b>7,58,19,518</b>	<b>5,90,26,853</b>
Brief about the entity	1			
Summary of significant accounting policies	2			
The accompanying notes are an integral part of the financial statements				

As Per our separate report of even date  
For J. L. Jain & Co.  
Chartered Accountants  
(Firm Registration No. 004021N)

  
(CA Deepak Jain)  
Partner  
Membership No. 083004

For Mahavir International

  
(K. Narayan)  
Chairman

  
(Arun Jain)  
Secretary

  
(Abha Jain)  
Treasurer

Place: New Delhi

Date: 25/07/2024

UDIN: 24083004BKAHAC5292

**MAHAVIR INTERNATIONAL**  
6550, MAIN QUTAB ROAD, NABI KARIM,  
NEW DELHI-110055

**Statement of Income and Expenditure for the year ended March 2024**

		Amount (Rs.)`	
Particulars	Note	As at 31-Mar-24	As at 31-Mar-23
<b>Incomes</b>			
Donations			
- Donation INR	14	5,61,10,562	4,90,01,781
- Donation Foreign Currency	15	73,82,263	13,19,140
Donation CAPEX		90,22,219	1,00,80,000
Donation Subscription fees		6,30,000	-
Other Income	16	14,92,811	8,41,983
<b>Total</b>		<b>7,46,37,855</b>	<b>6,12,42,904</b>
<b>Expenses</b>			
a) Doctor at Door Step Expenses	17	1,89,32,177	1,81,52,586
b) Relief Poject Expenses	18	6,65,890	13,17,760
c) Hospital Expenses	19	2,04,83,101	1,75,61,767
d) Laboratory Expenses	20	25,36,598	28,47,134
e) Mass Awareness Programme	21	12,13,391	21,23,967
f) Administrative Expenses	22	28,07,450	25,17,686
g) Elder Care Fund		1,16,530	89,024
h) Medical Traning Exp.		11,49,842	4,11,626
i) Chennai Project (Tamil)		10,80,926	-
j) Water Recharging Project- CONCOR		17,243	-
k) Janhatri Project		4,92,964	-
l) Silai Traning Exp.		1,02,406	43,500
m) Affiliation Fees	-	1,83,800	1,71,700
<b>Total</b>		<b>4,97,82,318</b>	<b>4,52,36,749</b>
<b>Surplus/(Deficit) Transferred to Corpus Fund</b>		<b>2,48,55,537</b>	<b>1,60,06,154</b>
The accompanying notes are an integral part of the financial statements			

As Per our separate report of even date  
For J. L. Jain & Co.  
Chartered Accountants  
(Firm Registration No. 004021N)

(CA Deepak Jain)  
Partner  
Membership No. 083004

For Mahavir International

(K. Narayan)  
Chairman

(Arun Jain)  
Secretary

(Abha Jain)  
Treasurer

Place: New Delhi

Date :- 25/07/2024

UDIN: 24083004BKAHAC5292



**Note: 1**

**Brief about the entity**

Mahavir International Delhi was established in 1979 is engaged in social service activities since inception.

Mahavir International's primary focus is health care with special emphasis on Eye care. Its motto is 'Love All Serve All' and mission is to make 'Delhi Cataract Free'. Its goal is to remove blindness through "Eye Pledge" and "Eye donation" after death and detection and surgery of cataract.

To achieve its objective it runs 3 charitable hospitals in Delhi. Their focus is on quality charitable health services with care, concern and compassion for preventive and curative treatment to the down trodden with free OPD services at nominal registration fee, free medicines and free cataract surgery. To achieve this they do continuous up-gradation of the hospital infrastructure and medical equipments.

**For J. L. Jain & Co.  
Chartered Accountants  
(Firm Registration No. 004021N)**

  
(CA Deepak Jain)  
Partner

Membership No. 83004

**For Mahavir International**

  
(K. Narayan)  
Chairman

  
(Arun Jain)  
Secretary

  
(Abha Jain)  
Treasurer

Place :- New Delhi

Date :- 25/07/2024

UDIN: 24083004BKAHAC5292

**Note: 2**

**Summary of Significant Accounting Policies**

**1. Basis of Accounting:**

The financial statements have been drawn up under the historical cost convention on an accrual basis in accordance with generally accepted accounting principles and applicable accounting standards issued by The Institute of Chartered Accountants of India.

**2. Income and Expenditure:**

Items of Income & Expenditure are generally accounted for during the year on accrual basis.

**3. Revenue Recognition:**

**a. Donation:**

Grants/donations are accounted for in the year of receipt or on receipt of sanction, whichever is earlier.

**b. Other Income**

Interest on Investments (including donated investments) is accounted for when the right to receive the income is established.

**4. Donation received in Kind :**

The items received in kind have been treated as donation as per fair market value and have been accounted for under Assets /Revenue as per the utilization.

**5. Fixed Assets & Depreciation:**

- a. Fixed Assets are stated at their original cost of acquisition inclusive of inward freight, duties and expenditure incurred in the acquisition, construction and installation.
- b. Depreciation of fixed assets is provided as per rate and method prescribed as per Income Tax Act on WDV method.
- c. The depreciation provided during the year has been directly reduced from the Corpus Account without charging it under Income & Expenditure account. This is in conformity with the accounting followed during the previous year.

**6. Investment:**

Long-term investments are stated at cost. They are suitably adjusted to recognize permanent diminution in value, if any. Current Investments are valued at cost or market value, whichever is lower.



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#### 7. Retirement Benefits:

Contribution to the provided fund is made in accordance with the provision of the Employees Provided Fund and Miscellaneous Provision Act, 1962 and is recognized as expenses on accrual basis.

#### 8. Foreign Currency Transaction:

Transactions in foreign currency are recorded at the exchange rate prevailing on the date of transaction.

#### 9. Others

- a) The Society has not received any intimation from the suppliers, regarding the status under the Micro, Small and Medium Enterprises, as defined under "The Micro, Small and Medium Enterprises Development Act, 2006" and hence the disclosure relating to the amount unpaid as at the yearend together with the interest paid or payable as required under the said Act has not been given.
- b) The Society has complied with all applicable Accounting Standards except regarding charging of depreciation which has been directly debited to Corpus Account instead of Income and Expenditure Account.
- c) Previous year figures have been regrouped / rearranged /recast whenever necessary to correspond to the current year's classification.

For J. L. Jain & Co.  
Chartered Accountants  
(Firm Registration No. 004021N)

  
(CA Deepak Jain)  
Partner  
Membership No. 83004

For Mahavir International

  
(K. Narayan)  
Chairman

  
(Arun Jain)  
Secretary

  
(Abha Jain)  
Treasurer

Place :- New Delhi

Date :- 25/07/2024

UDIN: 24083004BKAAHAC5292

Notes forming part of the Financial Statements for the year ended, 31st March, 2024

Amount (Rs.)`

**Note 3. Membership Fund**

Particulars	As at 31-Mar-24	As at 31-Mar-23
Opening Balance	18,41,500	17,09,500
Add: Received During the Year	42,000	1,32,000
<b>Closing Balance</b>	<b>18,83,500</b>	<b>18,41,500</b>

**Note 4. Corpus Fund**

Particulars	As at 31-Mar-24	As at 31-Mar-23
Opening Balance	5,28,95,832	4,12,77,401
Add: Corpus Donation received during the year	5,28,95,832	4,12,77,401
Add : Surplus (Balance from statement of Income & Expenditure)	2,48,55,537	1,60,06,153
Add:- Profit on Sale of Van	4,73,444	
Less: Depreciation	51,20,172	43,87,722
<b>Closing Balance</b>	<b>7,31,04,642</b>	<b>5,28,95,832</b>

**Note 5. Trade payables**

Particulars	As at 31-Mar-24	As at 31-Mar-23
(a) Total outstanding dues of micro, small and medium enterprises	-	-
(b) Total outstanding dues of creditors other than micro, small and medium enterprises	83,946	21,32,285
<b>Total</b>	<b>83,946</b>	<b>21,32,285</b>

**Note 6. Other Current liabilities**

Particulars	As at 31-Mar-24	As at 31-Mar-23
Duties & Taxes Payable	2,47,551	2,24,326
Advance Received	-	10,01,000
Deposits - Eye2Eye Care Centre	75,000	75,000
Expenses Payable	4,24,879	8,56,910
<b>Total</b>	<b>7,47,430</b>	<b>21,57,236</b>



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**MAHAVIR INTERNATIONAL**  
6550, Qutab Road, Nabi Karim,  
New Delhi-110 055

**Note 7: Property, Plant and Equipment**

Particulars	TANGIBLE ASSETS							Total
	Building	Plant & Equipments	Solar Plant	Office Equipments	Furniture & Fixture	Vehicles	Computers	
<b>Gross Block</b>								
At 1st April, 2023	80,05,424	5,27,28,607	9,71,250	30,59,034	16,35,768	30,60,784	17,75,014	7,12,35,881
Additions	-	23,26,920		1,91,576	41,484	32,70,888	53,900	58,84,768
Deductions/Adjustments	-		-	-	-	22,18,686	-	22,18,686
<b>At 31st March 2024</b>	<b>80,05,424</b>	<b>5,50,55,527</b>	<b>9,71,250</b>	<b>32,50,610</b>	<b>16,77,252</b>	<b>41,12,986</b>	<b>18,28,914</b>	<b>7,49,01,963</b>
At 1st April, 2022	80,05,424	4,36,55,927	9,71,250	28,32,297	16,25,768	30,60,784	17,75,014	6,19,26,464
Additions	-	1,04,22,680	-	2,26,737	10,000	-	-	1,06,59,417
Deductions/Adjustments	-	13,50,000	-	-	-	-	-	13,50,000
<b>At 31st March 2023</b>	<b>80,05,424</b>	<b>5,27,28,607</b>	<b>9,71,250</b>	<b>30,59,034</b>	<b>16,35,768</b>	<b>30,60,784</b>	<b>17,75,014</b>	<b>7,12,35,881</b>
<b>Depreciation/Adjustments</b>								
At 1st April, 2023	54,31,723	2,86,93,797	8,03,418	19,68,192	11,26,766	20,67,109	17,17,202	4,18,08,206
Additions	2,57,370	39,21,634	67,133	1,92,363	55,049	5,81,938	44,685	51,20,172
Deductions/Adjustments						13,47,130		13,47,130
<b>At 31st March 2024</b>	<b>56,89,093</b>	<b>3,26,15,432</b>	<b>8,70,551</b>	<b>21,60,554</b>	<b>11,81,815</b>	<b>13,01,917</b>	<b>17,61,887</b>	<b>4,55,81,248</b>
At 1st April, 2022	51,45,756	2,62,02,145	6,91,530	17,77,190	10,70,766	18,91,754	16,78,660	3,84,57,801
Additions	2,85,967	35,28,969	1,11,888	1,91,002	56,000	1,75,355	38,542	43,87,722
Deductions/Adjustments	-	10,37,317	-	-	-	-	-	10,37,317
<b>At 31st March 2023</b>	<b>54,31,723</b>	<b>2,86,93,797</b>	<b>8,03,418</b>	<b>19,68,192</b>	<b>11,26,766</b>	<b>20,67,109</b>	<b>17,17,202</b>	<b>4,18,08,206</b>
<b>Net Block</b>								
At 31st March 2024	23,16,331	2,24,40,095	1,00,699	10,90,056	4,95,437	28,11,069	67,027	2,93,20,716
At 31st March 2023	25,73,701	2,40,34,810	1,67,832	10,90,843	5,09,002	9,93,676	57,812	2,94,27,675



**MAHAVIR INTERNATIONAL**  
6550, MAIN QUTAB ROAD, NABI KARIM,  
NEW DELHI-110055

Notes forming part of the Financial Statements for the year ended, 31st March, 2024

Amount (Rs.)

**Note 8. Current Investments**

Particulars	As at 31-Mar-24	As at 31-Mar-23
Term Deposits	2,71,20,076	1,47,23,603
<b>Total</b>	<b>2,71,20,076</b>	<b>1,47,23,603</b>

**Note 9. Inventories**

Particulars	As at 31-Mar-24	As at 31-Mar-23
Stock of Medicines & Consumables	5,09,287	3,35,533
<b>Total</b>	<b>5,09,287</b>	<b>3,35,533</b>

**Note 10 Trade Receivable**

Particulars	As at 31-Mar-24	As at 31-Mar-23
Outstanding for a period less than 6 months from the date they are due for receipt		
a) Secured Considered good	30,68,158	69,86,510
<b>Total</b>	<b>30,68,158</b>	<b>69,86,510</b>

**Note 11. Cash & Bank Balances**

Particulars	As at 31-Mar-24	As at 31-Mar-23
<b>Cash &amp; cash equivalents</b>		
a) Balance with Noted Banks	62,95,050	14,46,807
b) Cash In Hand	4,04,183	2,30,662
c) BOI Star Plus Account	67,10,000	42,90,000
<b>Total</b>	<b>1,34,09,232</b>	<b>59,67,469</b>

**Note 12. Short Term Loans and Advances**

Particulars	As at 31-Mar-24	As at 31-Mar-23
<b>Secured</b>		
TDS Receivable	14,42,128	12,12,285
<b>Total</b>	<b>14,42,128</b>	<b>12,12,285</b>

**Note 13. Other Current assets**

Particulars	As at 31-Mar-24	As at 31-Mar-23
Security Deposits	1,45,430	1,45,430
Prepaid Expenses	15,728	1,44,078
Other Advances	7,88,761	84,269
<b>Total</b>	<b>9,49,919</b>	<b>3,73,777</b>





**MAHAVIR INTERNATIONAL**  
6550, MAIN QUTAB ROAD, NABI KARIM,  
NEW DELHI-110055

Notes forming part of the Financial Statements for the year ended, 31st March, 2024

Amount (Rs.)

**Note 14. INR Donations**

Particulars	As at 31-Mar-24	As at 31-Mar-23
<b>(a) PROJECT DONATIONS</b>		
Camp Donation	1,98,51,305	1,81,27,545
Donation Capex	90,22,219	1,00,80,000
Eye Care Day Donation	64,82,300	90,55,162
Donation Water Recharge project	20,00,000	-
Donation Jantheri Project	7,20,000	-
General Donation	52,39,184	39,55,289
DONATION- सब की कपडा	2,48,300	-
Donation Free OPD	11,44,000	5,14,000
Magazine Donation	1,50,000	1,41,000
<b>Sub Total (a)</b>	<b>4,48,57,308</b>	<b>4,18,72,996</b>
<b>(b) HOSPITAL DONATION</b>		
Hospital OPD Donation	42,49,150	40,56,950
Medicine Donation	27,03,997	27,00,775
Operation Donation	1,05,24,952	82,28,350
<b>Sub Total (b)</b>	<b>1,74,78,099</b>	<b>1,49,86,075</b>
<b>(c) Lab Donation</b>	<b>27,97,374</b>	<b>22,22,710</b>
<b>Total</b>	<b>6,51,32,781</b>	<b>5,90,81,781</b>

**Note 15: Foreign Donations**

Particulars	As at 31-Mar-24	As at 31-Mar-23
Medical Training Programme	8,14,700	8,20,100
Camp Donation	10,82,149	3,00,730
Rojgar Project Chennai	-	1,98,310
For Chennai Project	49,22,260	-
Donation for Bawana Center	5,63,154	-
<b>Total</b>	<b>73,82,263</b>	<b>13,19,140</b>

**Note 16. Other Income**

Particulars	As at 31-Mar-24	As at 31-Mar-23
Interest Income	14,58,486	7,82,413
Interest on IT Refund	-	28,657
Other Income	34,325	30,913
<b>Total</b>	<b>14,92,811</b>	<b>8,41,983</b>




**MAHAVIR INTERNATIONAL**  
6550, MAIN QUTAB ROAD, NABI KARIM,  
NEW DELHI-110055

Notes forming part of the Financial Statements for the year ended, 31st March, 2024

Amount (Rs.)

**Note 17. Doctor at Door Step Exp.**

Particulars	As at 31-Mar-24	As at 31-Mar-23
Consultant Fee - Doctors & Paramedical Staff	99,32,809	1,03,69,652
Leave encashment	1,13,929	91,561
Diwali Bonus	1,43,229	1,01,747
Medicines/IOL Lens/Consumable etc	37,05,995	39,26,397
CSR Conference Exp.	2,81,123	-
Printing & Stationery	7,85,066	9,49,617
Stationery Kits-Students	10,00,040	-
Travel & Conveyance	7,25,244	8,06,895
Van Running & Maint.	5,40,171	5,79,232
Van Insurance	40,042	74,563
Patients Welfare Exp.	2,03,006	12,185
Staff Welfare	2,76,174	3,00,262
Public Awareness Exp.	1,58,242	4,02,634
Nutration Kit Exp.	56,065	-
Sanitary Pad Exp.	4,50,000	-
Felicitation Exp.	89,880	1,64,889
Other Expenses	4,31,163	3,85,137
<b>Total</b>	<b>1,89,32,177</b>	<b>1,81,64,771</b>

**Note 18. Relief Proejct Exp.**

Particulars	As at 31-Mar-24	As at 31-Mar-23
<u>-मिशन संजीवनी</u>		
Vaccination Exp.	-	1,18,125
Consumable Exp.	-	805
Salary & Wages	-	4,372
- Para medical Staff	-	
<b>Sub Total (b)</b>	<b>-</b>	<b>1,23,302</b>
<u>-सब को भोजन-</u>		
Rojgar Project Chennai	-	1,98,000
Distribution of Food & Ration Bag	4,17,649	5,76,265
	<b>4,17,649</b>	<b>7,74,265</b>
<u>-सब को कपडा-</u>		
Woolen Clothes & Blankets Distribution	2,48,241	4,20,193
	<b>6,65,890</b>	<b>13,17,760</b>






**MAHAVIR INTERNATIONAL**  
6550, MAIN QUTAB ROAD, NABI KARIM,  
NEW DELHI-110055

Notes forming part of the Financial Statements for the year ended, 31st March, 2024

**Note 19. Hospital Expenses** Amount (Rs.)`

Particulars	As at 31-Mar-24	As at 31-Mar-23
Consultant Fee - Doctors	49,60,439	39,83,627
Salary to Paramedical Staff	47,88,723	43,71,488
Operation Incentives	12,17,671	10,00,571
Employers E.S.I. Expenses	1,93,505	1,67,880
Employers P.F. Expenses	5,10,337	3,27,212
Electricity Expenses	6,84,734	4,93,269
Leave Encashment	1,35,779	1,21,315
Diwali Bonus	2,71,445	1,88,864
Staff Training Exp.	27,500	-
Staff Welfare	4,28,754	3,06,689
Insurance Hospital	25,363	50,025
Washing Charges	1,54,385	1,49,536
Cleaning Charges	27,170	3,07,554
Hospital Software Charges	1,10,437	98,766
Property Tax	2,34,398	1,09,472
Recruitment Exp.	40,500	35,750
Handicapped Support Item	29,767	-
Water Exp.	1,06,721	1,20,061
Pharmacy Licenses Exp.	72,000	-
Telephone Exp.	54,455	37,829
Repair & Maintenance		
- Surgical Equipment	1,78,851	1,79,277
- Building	8,22,735	9,58,800
- Medicines / IOL Lens / Consumables etc.		
Opening Stock	3,35,533	5,70,570
Add: Purchase during the year	55,81,186	43,06,559
	59,16,719	48,77,129
Less: Closing Stock	5,09,287	3,35,533
Consumed during the year	54,07,432	45,41,596
<b>Total</b>	<b>2,04,83,101</b>	<b>1,75,49,582</b>

**Note 20. Laboratory Expenses**

Particulars	As at 31-Mar-24	As at 31-Mar-23
Path Lab outsourcing Exp.	23,45,462	10,68,769
Consultant Fee - Doctors	-	3,29,192
Salary to Paramedical Staff	-	4,46,641
Lab Chemicals & Consumable Expenses	-	6,86,369
Collection Charges	-	43,235
Diwali Bonus	-	28,620
Employers E.S.I. Expenses	-	2,033
Employers P.F. Expenses	-	21,960
Leave Encashment	-	16,590
NABL Accreditation Expenses	-	-
Repair & Maintenance Equipment	1,91,136	1,71,071
Printing & Stationary Expenses	-	32,654
<b>Total</b>	<b>25,36,598</b>	<b>28,47,134</b>




**MAHAVIR INTERNATIONAL**  
**6550, MAIN QUTAB ROAD, NABI KARIM,**  
**NEW DELHI-110055**

Notes forming part of the Financial Statements for the year ended, 31st March, 2024

Amount (Rs.)`

**Note 21. Mass Awareness Programme**

Particulars	As at 31-Mar-24	As at 31-Mar-23
Event Expenses	9,81,465	9,55,848
Awareness Exp.	34,000	1,91,000
Mahavir Vision Newsletter	1,45,652	2,43,534
International Conference	-	6,07,000
Website Expenses	52,274	1,26,585
<b>Total</b>	<b>12,13,391</b>	<b>21,23,967</b>

**Note 22. Administrative Expenses**

Particulars	As at 31-Mar-24	As at 31-Mar-23
Audit Fees	1,47,000	1,12,600
- Internal	40,000	35,400
- Statutory	2,07,958	1,61,234
Conveyance Expenses	71,604	37,000
Computer Expenses	37,309	28,162
Diwali Bonus	5,592	3,069
Employers E.S.I. Expenses	47,520	29,774
Employers P.F. Expenses	29,111	37,530
Generator Running Expenses	41,000	39,044
Leave Encashment	41,378	10,030
Membership Fees	1,34,203	2,21,082
Meeting Exp.	60,688	40,917
Postage & Courier Expenses	5,61,597	5,42,532
Printing & Stationary Expenses	10,72,168	9,14,122
Salary & Wages	37,442	36,098
Telephone Expenses	2,72,879	2,69,092
Other Expenses		
<b>Total</b>	<b>28,07,450</b>	<b>25,17,686</b>

